

Report of the
ACCOUNTANT GENERAL

IPSAS ACCRUAL
Financial Statements

FOR THE YEAR ENDED...



3D View of Dan'agundi Bridge



31st December
2023



Kano State

Government of Nigeria

REPORT OF THE
ACCOUNTANT GENERAL
WITH IPSAS ACCRUAL
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST DECEMBER, 2023



His Excellency,
Engr. Abba Kabir Yusuf
Kano State Executive Governor

His Excellency,
Comr. Aminu Abdulsalam Gwarzo
Kano State Deputy Governor





Alhaji Ibrahim Jibril Fagge,
Honourable Commissioner
Ministry of Finance, Kano State

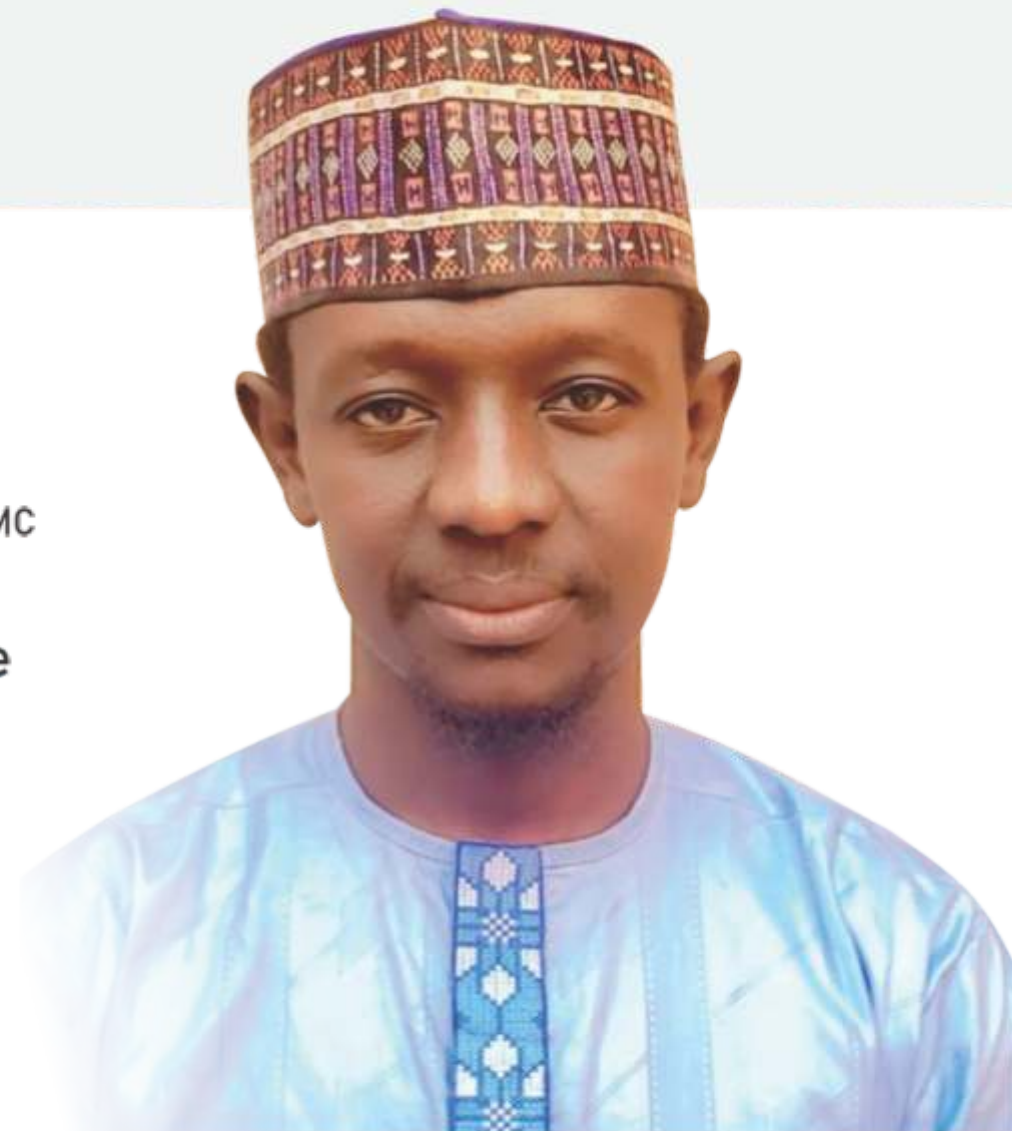
Abdulkadir Abdussalam, FCA, FCIT, PFCA
Accountant General
Ministry of Finance, Kano State





Jamila M. Abdullahi
Director Treasury,
Ministry of Finance, Kano State

Rabiu Abdullahi, CNA, FIMC, CMC
Director Final Account
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Technical Team



Abdulhadi Hamza,
CNA, ACTI, FIMC, CMC



Zaharaddeen Lawan,
CNA, FIMC, CMC



Fatima Uba Idris, CFA



Ahmad Garba Auwal,
ACA, FIMC, CMC



Rabi Adamu,CNA



Flag Off Payment of N6 Billion Gratuity to Kano State Pensioners by His Excellency the Executive Governor, Engr. Abba Kabir Yusuf



**Group Picture; Accountant General, S.S.G. & some State Legislative Members
During Presentation and Validation of Kano State Annual Financial Statements**

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**OFFICE OF THE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE KANO STATE**

In case of reply please quote reference No. OAG/DFA/24/VOL.II Department 27th June, 2024
Date

RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

These Financial Statements have been prepared by the Accountant-General of Kano State in accordance with the provisions of the Finance (Control and Management) Act, 2020 (as amended) and Public Financial Management Law, 2020. The Financial Statements are in compliance the Generally Accepted Accounting Practice (GAAP) and are presented in the format of General Purpose Financial Statement (GPFS) using International Public Sector Accounting Standards (IPSAS Accrual).

The Accountant-General is responsible for establishing and maintaining an adequate system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of Internal Control has been very effective and adequate for the scope of government official transactions. The various statements presented in this report therein reflect the true and fair view of the financial position of the Kano State Government as at the year ended 31st December, 2023.

Abdulkadir Abdussalam, FCA, FCTI, CPFA
27 06 2024
Accountant General / Kano State

Accountant General: 08100597612, Director Treasury: 08037050332,
Director Inspection & Training: 08036073399, Director Final Account: 08038064688,
Dir. Revenue Monitoring & Eva.: 08142925446, Director: MOFI: 08037870271,
Director Audit & Internal Control: 08033107026

...Centre of Commerce

Audit Certificate



OFFICE OF THE AUDITOR GENERAL

KANO STATE
 Audu Bako Secretariat
 P.M.B. 3017, Kano.

Telephone: (064) 664400
Fax (064) 663603

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In case of replay Quotic Ref. No.
 AUD/C/ADM-89/XXIIV

28th June, 2024
 23rd Zul-Hajj, 1445A.H

Audit Certificate

The Accounts of the Government of Kano State of Nigeria for the year ended 31st December, 2023 have been examined in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), Section 30(i) and 36(i) of the Kano State Audit Law, 2021 (as amended) as well as the provision of International Public Sector Accounting Standards (IPSAS).

I have for the purpose of my audit obtained the information and explanations required and subject to the comments and observations contained therein, I certify that, in my opinion, the Statement of Financial position and the supporting Accounts and Statements are properly drawn according to IPSAS Accrual Basis and present fairly, in all material aspects, the financial position of the Government of Kano State of Nigeria as at 31st December, 2023 and its financial transactions for the fiscal year then ended.

Special Opinion:

The State is eligible to receive performance – based grant financing from the Federal Government subject to performance against predetermined criteria in the World Bank assisted NIGERIA: NG-CARES Action recovery and Economic stimulus program. In my opinion, the financial statements, notes and clarifications obtained, present fairly, in all material respects, funds received and expenditures incurred for the year ended 31st December, 2023. This is in accordance with IPSAS provisions and the Kano State Public Financial Management Law 2020 (as amended).

Office of the Auditor General,
 Audu Bako Secretariat
 Kano.

Isma'ila Musa, FCNA
 Auditor General,
 Kano State.

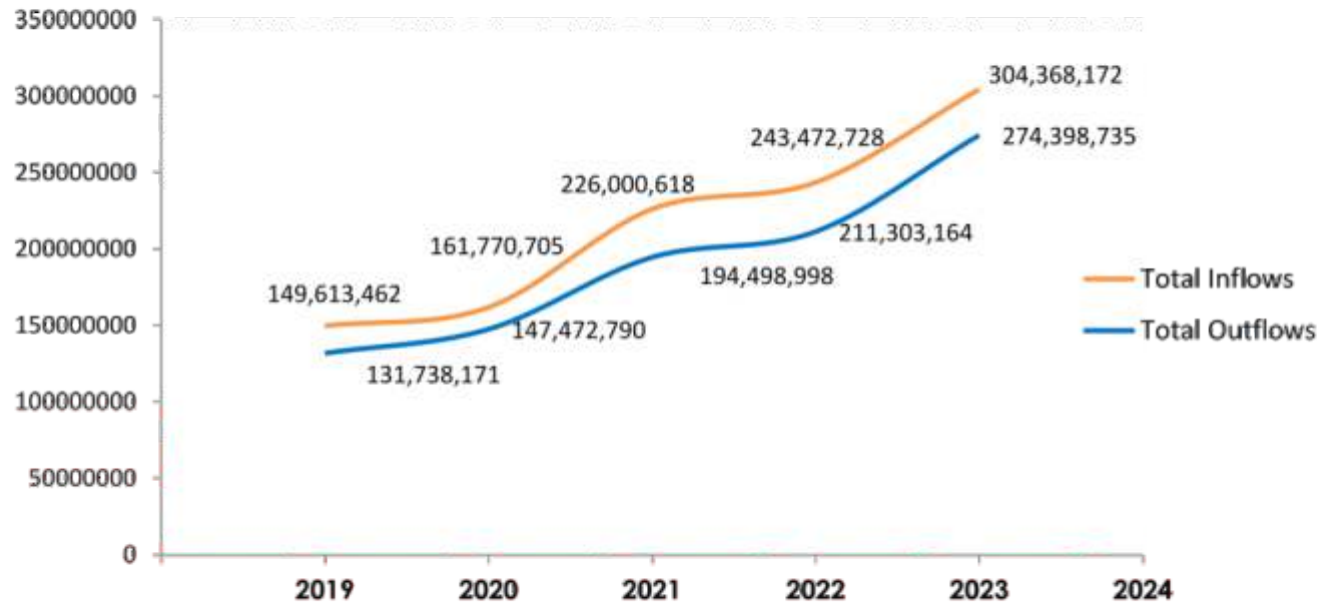
Financial Highlights

KANO STATE INFLOWS & OUTFLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2019 TO 31ST DECEMBER, 2023

DESCRIPTION/YEARS	2019	2020	2021	2022	2023
Receipts	N'000	N'000	N'000	N'000	N'000
Opening Balance	13,525,822	17,875,291	14,297,915	31,501,620	32,169,565
Statutory Revenue Allocation (SRA)	65,223,557	52,553,524	56,166,515	60,214,943	51,323,972
Value Added Tax (VAT)	19,531,504	26,280,519	38,586,912	45,809,734	60,622,831
Other Receipts (FGN)	2,995,666	7,385,026	13,220,623	35,628,590	67,513,140
Other Receipts (State)	6,344	291,604	581,492	776,510	8,047,626
Internally Generated Revenue (IGR)	31,795,339	31,819,875	48,920,706	42,509,912	40,169,114
Capital Receipts	16,535,230	25,564,866	54,226,455	27,031,419	44,521,923
Total Receipts	149,613,462	161,770,705	226,000,618	243,472,728	304,368,172
Expenditure					
Personnel Cost	58,082,018	63,012,997	72,155,349	69,029,021	74,804,948
Other Recurrent	42,366,191	29,386,166	32,296,516	42,055,353	53,053,963
Capital Expenditure	31,289,962	55,073,627	90,047,133	100,218,790	146,539,824
Total Expenditure	131,738,171	147,472,790	194,498,998	211,303,164	274,398,735
Closing Balance	17,875,291	14,297,915	31,501,620	32,169,565	29,969,437

Financial Highlights

SUMMARY OF FIVE YEARS KANO STATE INFLOWS & OUTFLOWS		
YEARS	TOTAL INFLOWS	TOTAL OUTFLOWS
2019	149,613,462	131,738,171
2020	161,770,705	147,472,790
2021	226,000,618	194,498,998
2022	243,472,728	211,303,164
2023	304,368,172	274,398,735



Main Statements



Kano State Government of Nigeria
Consolidated Statement of Financial Performance (Income & Expenditure) for the Year Ended 31st December, 2023

Description	Notes	2023 N'000	2022 N'000
Revenue			
Revenue from Non-exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a ii	48,105,746	61,832,047
Value Added Tax (VAT)-(FAAC)	1b ii	64,646,340	46,649,564
Other Receipts (FAAC)	2 ii	67,344,539	54,332,740
Sub-total		180,096,625	162,814,351
State:			
Tax Revenue	4	22,008,717	19,713,320
Other Revenue	5	1,134,822	548,647
Sub-total		23,143,539	20,261,967
Total Revenue from Non-Exchange Transactions		203,240,164	183,076,318
Revenue from Exchange Transactions:			
MDAs Revenue	6	18,160,397	22,796,592
Investments Income	7	7,019,747	535,214
Total Revenue from Exchange Transactions		25,180,144	23,331,806
Total Operating Revenue		228,420,308	206,408,124
Expenses:			
Wages, salaries and employee benefits	8 i	74,803,524	69,091,544
Transport & Travelling-General	9	2,828,892	2,282,705
Utilities General	10	3,210,659	2,428,999
Materials & Supplies	11	10,524,220	8,055,833
Maintenance Services	12	2,367,809	1,883,774
Training General	13	3,679,878	2,943,903

Kano State Government of Nigeria

Consolidated Statement of Financial Performance (Income & Expenditure) for the Year Ended 31st December, 2023


Other Services	14	6,831,858	5,465,486
Consulting and Professional Services	15	3,111,900	2,520,047
Fuel & Lubricant	16	2,701,846	2,565,987
Financial Charges - General	17	330,002	405,430
Miscellaneous Expenses - General	18	1,071,993	965,759
Grants and Other Contributions	19	4,098,770	3,692,586
Cost of IGR Collections	20	1,799,882	2,001,289
Depreciation	21iii	21,233,391	36,102,776
Public Debt Charges	28iii	6,117,840	6,843,557
Other FAAC Deductions	30i	4,378,415	-
Loss from Exchange on Foreign Debts	34i	44,074,983	2,690,039
Total Operating Expenses		193,165,862	149,939,713
Surplus for the year		35,254,446	56,468,411


Abdulkadir Abdussalam, FCA, FCIT, CPFA
 Accountant General, Kano State.

Kano State Government of Nigeria

Consolidated Statement of Financial Position (Balance Sheet) As At 31st December, 2023

Description	Notes	2023 N'000	2022 N'000
Assets			
Non-current Assets			
Plants, Properties & Equipments (PPE)	21	213,622,427	137,576,257
Unclassified Assets	22	140,838,040	140,838,040
Investment in Securities	23	15,501,416	8,588,610
Investment in Properties	24	21,732,248	22,528,478
Total Non-Current Assets		391,694,131	309,531,385
Current assets			
Cash and Cash Equivalents	25	29,969,437	32,169,565
Receivables	26	34,456,847	31,289,728
Inventories (Stock)	27	58,835	456,609
Total Current Assets		64,485,119	63,915,902
Total Assets		456,179,250	373,447,287
Liabilities			
Non-current liabilities			
Long term Borrowing	28i	172,133,228	111,843,613
Total Non-Current Liabilities		172,133,228	111,843,613
Current liabilities			
Short Term Borrowing	28ii	15,375,161	11,500,662
Payables and Other Liabilities	29	45,564,002	51,873,400
Total Current Liabilities		60,939,163	63,374,062
Total Liabilities		233,072,391	175,217,675
Net Assets/Equity			
Accumulated surplus	35	223,106,859	198,229,612
Total Net Assets/Equity		456,179,250	373,447,287


 Abdulkadir Abdussalam, FCA, FCIT, CPFA
 Accountant General, Kano State.

Kano State Government of Nigeria
Consolidated Statement of Cash Flow for the Year Ended 31st December, 2023

Description	Notes	2023 N'000	2022 N'000
Cash flows from Operating Activities			
Revenue:			
Revenue from Non-Exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a	51,323,972	60,214,943
Value Added Tax (VAT)-(FAAC)	1b	60,622,831	45,809,734
Other Receipts (FAAC)	2	67,513,140	35,628,590
Sub-total		179,459,943	141,653,267
State:			
Revenue from Non-Exchange Transactions			
Tax Revenue	4	22,008,717	19,713,320
Other revenue	5i	338,593	548,647
Sub-total		22,347,310	20,261,967
Total revenue from Non-Exchange Transactions		201,807,253	161,915,234
Revenue from Exchange transactions:			
MDAs Revenue	6	18,160,397	22,796,592
Total revenue from Exchange Transactions		18,160,397	22,796,592
Total Inflows from operating activities		219,967,650	184,711,825
Outflows:			
Wages, salaries and employee benefits	8	(74,804,948)	(69,029,021)
Transport & Travelling	9	(2,828,892)	(2,282,705)
Utilities General	10	(3,210,659)	(2,428,999)

Kano State Government of Nigeria
Consolidated Statement of Cash Flow for the Year Ended 31st December, 2023

Description	Notes	2023 N'000	2022 N'000
Materials & Supplies	11	(10,524,220)	(8,055,833)
Maintenance Services	12	(2,367,809)	(1,883,774)
Training General	13	(3,679,878)	(2,943,903)
Other Services	14	(6,831,858)	(5,465,486)
Consulting and Professional Services	15	(3,111,900)	(2,520,047)
Fuel & Lubricant	16	(2,701,846)	(2,565,987)
Financial Charges General	17	(330,002)	(405,430)
Miscellaneous General	18	(1,071,993)	(965,759)
Grants and Other Contributions	19	(4,098,770)	(3,692,586)
Cost of IGR collection	20	(1,799,882)	(2,001,289)
Public Debt Charges	28iii	(6,117,840)	(6,843,557)
Other FAAC Deductions	30i	(4,378,415)	
Total outflows from operating activities		(127,858,911)	(111,084,374)
Net cash flows from operating activities		92,108,739	73,627,451
Cash flows from investing activities			
Capital Expenditure:			
Plants, Properties & Equipment (PPE)	21	(97,279,562)	(75,886,919)
Proceeds from Sales of Assets	5ii	-	2,367
Proceeds from Sales of Investment in Properties	5ii	796,229	225,021
Dividend Received	7i	-	475
Increase in Investments in Security	7iv	6,912,805	-
Total Outflows from investing activities		(89,570,528)	(75,659,056)
Net cash flows used in investing activities		(89,570,528)	(75,659,056)

Kano State Government of Nigeria
Consolidated Statement of Cash Flow for the Year Ended 31st December, 2023

Description	Notes	2023 N'000	2022 N'000
Cash flows from financing activities			
Aids and Grants (Capital Receipts)	3	35,527,993	27,031,419
Aids and Grants (Expenditure)	3	(40,002,941)	(15,011,794)
Repayment of Borrowing	28iii	(9,257,321)	(9,320,077)
Proceeds from Borrowing	30	8,993,930	-
Net cash flows used in financing activities		(4,738,339)	2,699,548
Net Cash Flow from all Activities		(2,200,128)	667,944
Opening cash and cash equivalent	25	32,169,565	31,501,621
Closing cash and cash equivalent		(29,969,437)	32,169,565


Abdulkadir Abdussalam, FCA, FCIT, CPFA
 Accountant General, Kano State.

Kano State Government of Nigeria Statement of Changes in Net Assets and Equity for the Year Ended 31st December, 2023

Statement of Changes in Net Assets and Equity


Description	Note	Suplus/Deficit	Other Reserves	Capital Grants	Total
Opening Balance 1st January, 2023		220,662,093	(59,715,890)	37,283,409	198,229,612
Additional grants Received				35,527,993	35,527,993
Suplus for the year 2023		35,254,446			35,254,446
		255,916,539	(59,715,890)	72,811,402	269,012,051
Changes/Correction of Prior Year Errors					
Changes in Net Surplus	31	18,966,753			18,966,753
Changes in Capital Grants	32			(38,505,902)	(38,505,902)
Other Changes in Equity	33		10,789,326		10,789,326
Changes in Exchange Transaction	34	(37,155,368)			(37,155,368)
		(18,188,615)	26,911,749	(38,505,902)	(45,905,192)
Balance as at 31st December, 2023		237,727,924	(48,926,565)	34,305,500	223,106,859


Abdulkadir Abdussalam, FCA, FCIT, CPFA
 Accountant General, Kano State.

Kano State Government of Nigeria

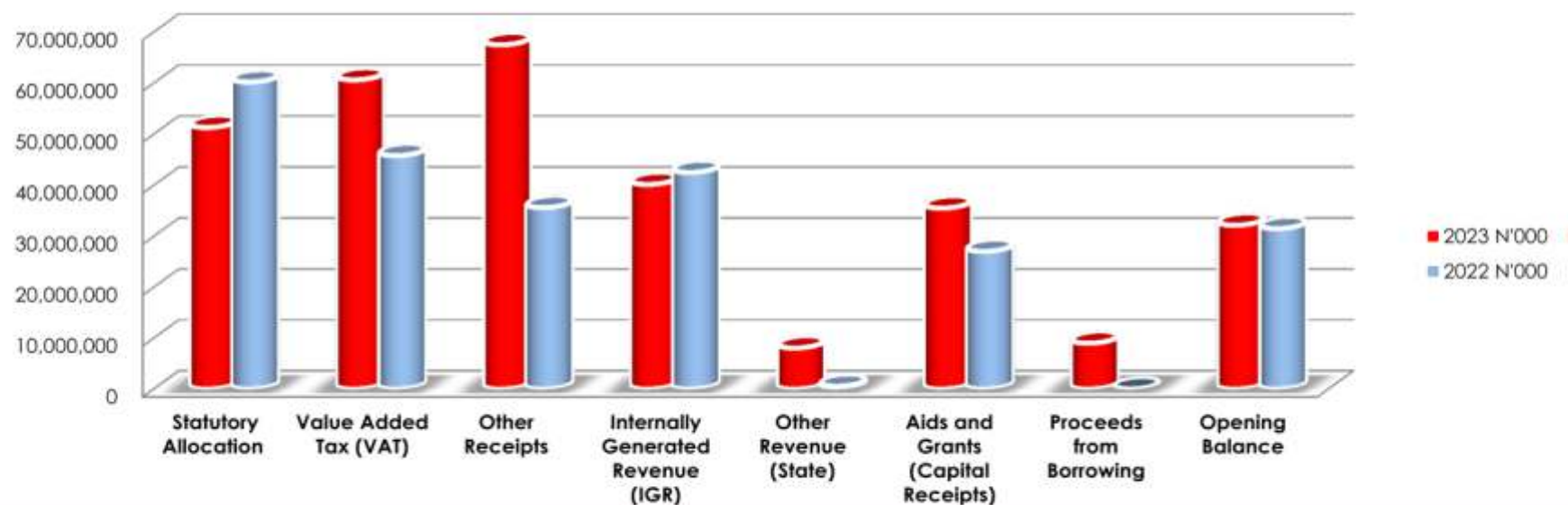
Consolidated Statement of Comparison of Budget and Actual Amounts for the Year Ended 31st December, 2023

Description	Actual Receipts & Payments	Budget 2023			Variance/Performance on Final Budget	
		Original	Revised	Final		
	a	b	c	d=b+c	e=a-d/d-a	f = (a/d%) (d/a%)
	N'000	N'000	N'000	N'000	N'000	%
Recurrent Revenue	227,676,683	194,989,515	52,775,185	247,764,700	(20,011,326)	92%
Total Recurrent Revenue	227,676,683	194,989,515	52,775,185	247,764,700	(20,011,326)	92%
Statutory Allocation	51,323,972	83,794,832		83,794,832	(32,470,860)	61%
Value Added Tax (VAT)	60,622,831	54,978,026	10,536,394	65,514,420	(4,891,589)	93%
Other Receipts (FGN)	67,513,140	15,889,610	29,333,173	45,222,783	22,290,356	149%
Internally Generated Revenue (IGR)	40,169,114	40,327,047	12,905,617	53,232,664	(13,063,550)	75%
Other Revenue (State)	8,047,626				8,124,316	0%
Total Capital Receipts	76,691,488	73,208,216	29,416,350	102,624,566	25,933,078	-
Aids and Grants	35,527,993	25,668,911	14,255,000	39,923,911	4,395,918	89%
Other Capital Receipts	8,993,930	21,531,090	9,000,000	30,531,090	21,537,160	29%
Treasury Opening Balance	32,169,565	26,008,215	6,161,350	32,169,565	-	100%
Total Recurrent Receipt & Capital Receipt	304,368,171	268,197,731	82,191,535	350,389,266	5,921,752	87%
Recurrent Expenditure						
Personnel cost	74,804,948	72,980,159	4,000,000	76,980,159	2,175,211	97%
Overhead & Other Recurrent Expenditure	42,837,352	28,002,309	2,270,508	30,272,818	(12,564,535)	142%
Public Debt Services	6,117,840	6,654,800	667,568	7,322,368	1,204,528	84%
Grants and Subsidy	4,098,770	2,332,213	1,768,772	4,100,985	2,215	97%
Capital expenditure	146,539,824	158,228,250	73,484,687	231,712,937	85,173,113	63%
Total payments	274,398,734	268,197,731	82,191,535	350,389,266	75,990,532	78%
Net Receipts	29,969,437				-	-


 Abdulkadir Abdussalam, FCA, FCIT, CPA
 Accountant General, Kano State

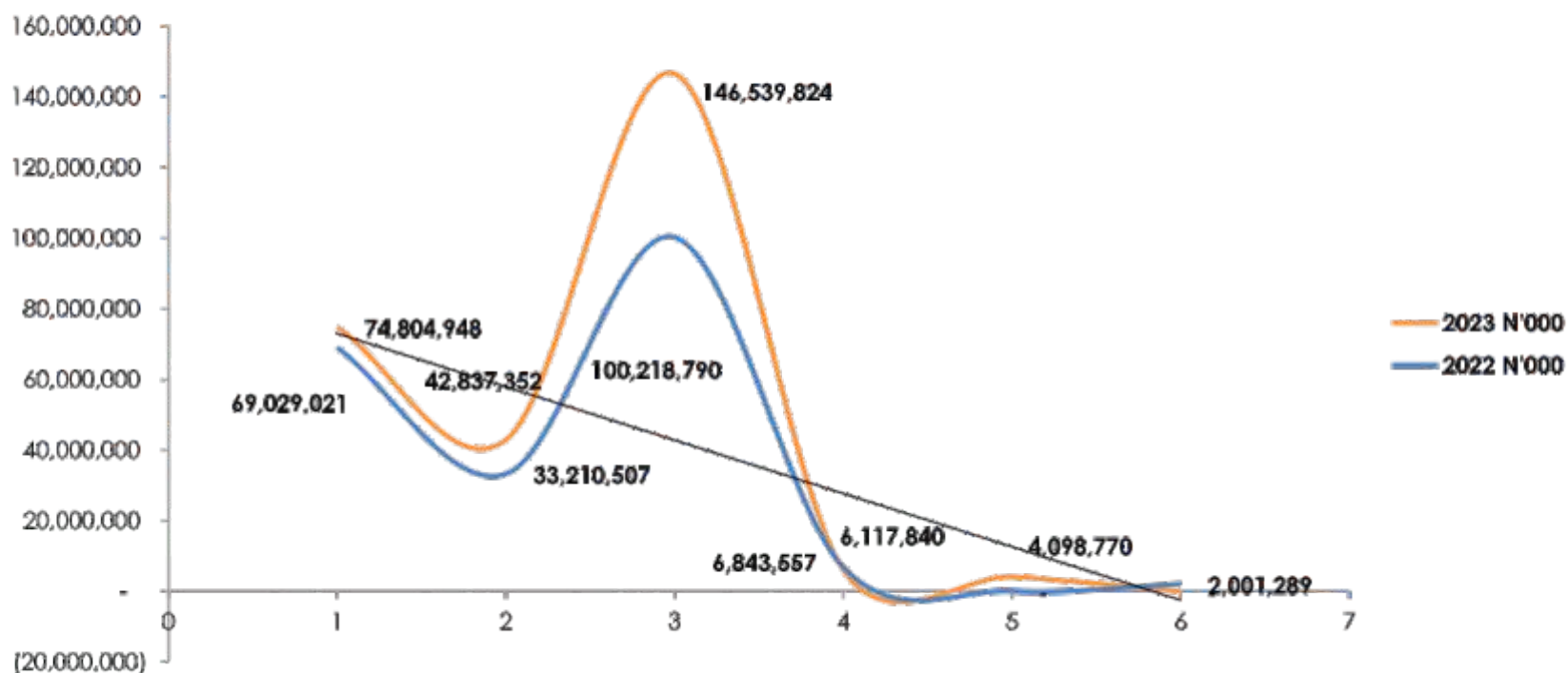
COMPARISON OF ACTUAL INFLOW BETWEEN YEAR 2022 & 2023

DESCRIPTION	2023 N'000	2022 N'000
Statutory Allocation	51,323,972	60,214,943
Value Added Tax (VAT)	60,622,831	45,809,734
Other Receipts	67,513,140	35,628,590
Internally Generated Revenue (IGR)	40,169,114	42,509,912
Other Revenue (State)	8,047,626	548,647
Aids and Grants (Capital Receipts)	35,527,993	27,031,419
Proceeds from Borrowing	8,993,930	-
Opening Balance	32,169,565	31,501,621
Total Inflows	304,368,171	243,244,865



COMPARISON OF ACTUAL OUTFLOW BETWEEN YEAR 2022 & 2023

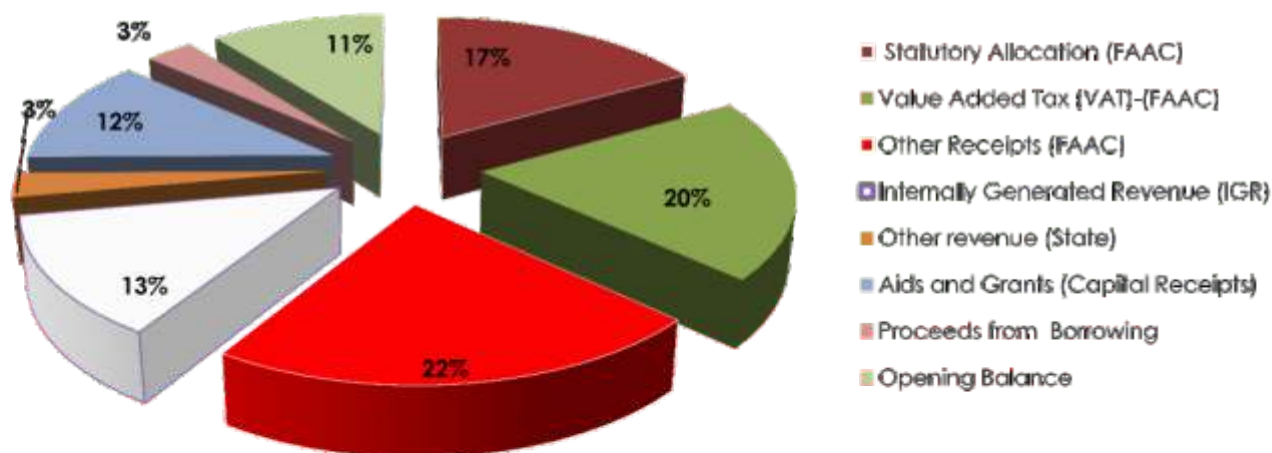
DESCRIPTION	2023 N'000	2022 N'000
Wages, salaries and employee benefits	74,804,948	69,029,021
Overhead and Other Recurrent Expenditure	42,837,352	33,210,507
PPE and Other Capital Expenditure	146,539,824	100,218,790
Repayment of Borrowing	6,117,840	6,843,557
Grant and Subsidy	4,098,770	-
IGR Cost of Collection	-	2,001,289
Total Outflows	274,398,735	211,303,164



PERCENTAGE CONTRIBUTIONS OF ACTUAL INFLOWS FOR THE YEAR ENDED 31ST DEC, 2023

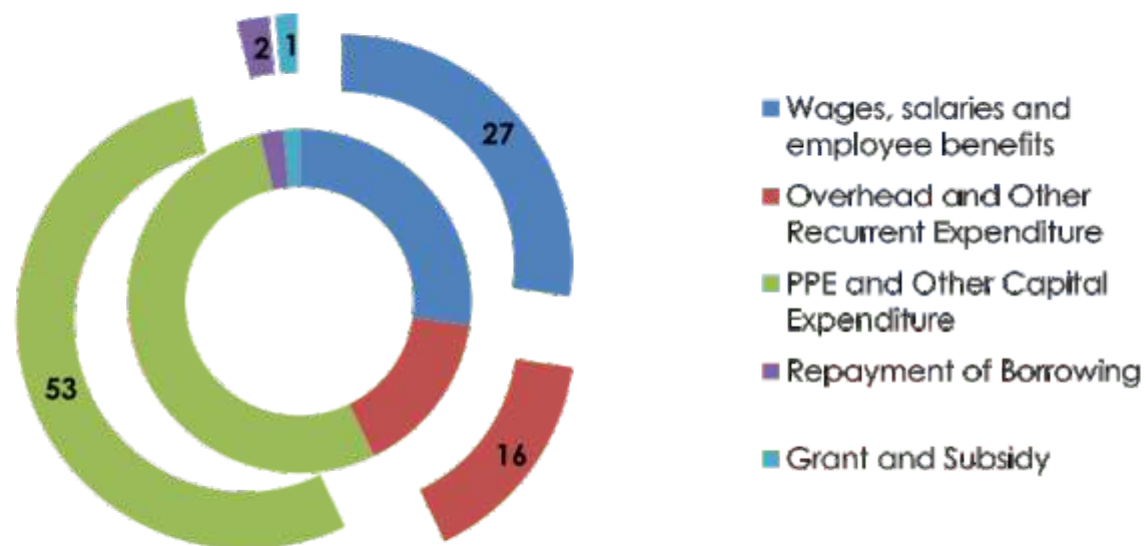
DESCRIPTION	2023 N'000	Percentage %
Statutory Allocation (FAAC)	51,323,972	17
Value Added Tax (VAT)-(FAAC)	60,622,831	20
Other Receipts (FAAC)	67,513,140	22
Internally Generated Revenue (IGR)	40,169,114	13
Other revenue (State)	8,047,626	3
Aids and Grants (Capital Receipts)	35,527,993	12
Proceeds from Borrowing	8,993,930	3
Opening Balance	32,169,565	11
Total Inflows	304,368,171	100

Percentage Contribution of Inflows



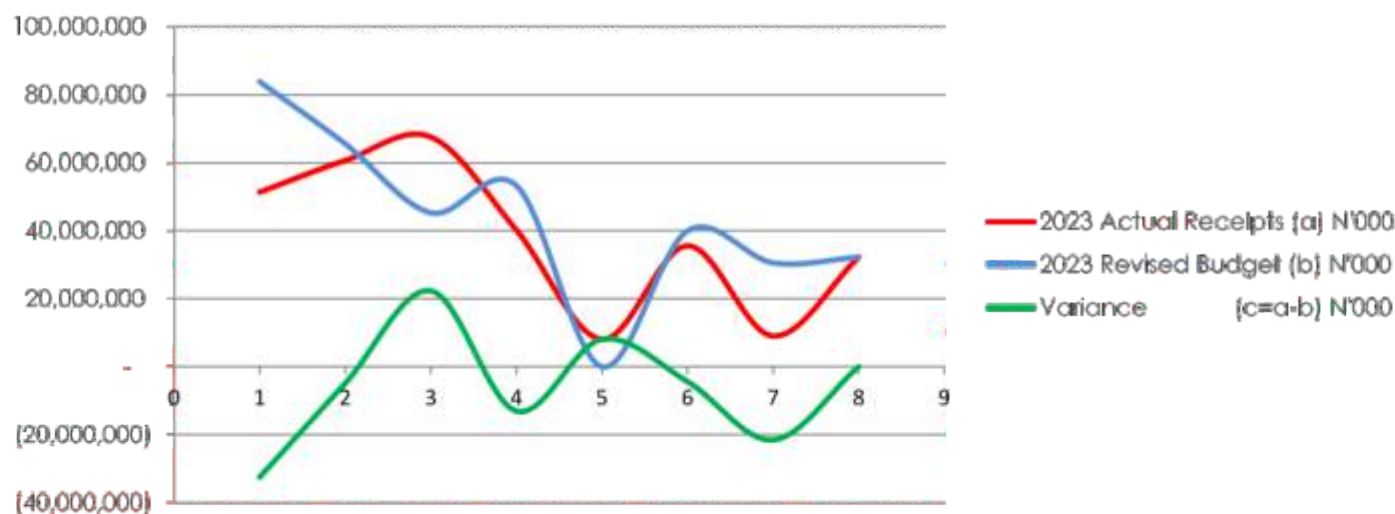
PERCENTAGE CONTRIBUTIONS OF ACTUAL OUTFLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2023

DESCRIPTION	2023 N'000	Percentage %
Wages, salaries and employee benefits	74,804,948	27
Overhead and Other Recurrent Expenditure	42,837,352	16
PPE and Other Capital Expenditure	146,539,824	53
Repayment of Borrowing	6,117,840	2
Grant and Subsidy	4,098,770	1
Total Outflows	274,398,735	100



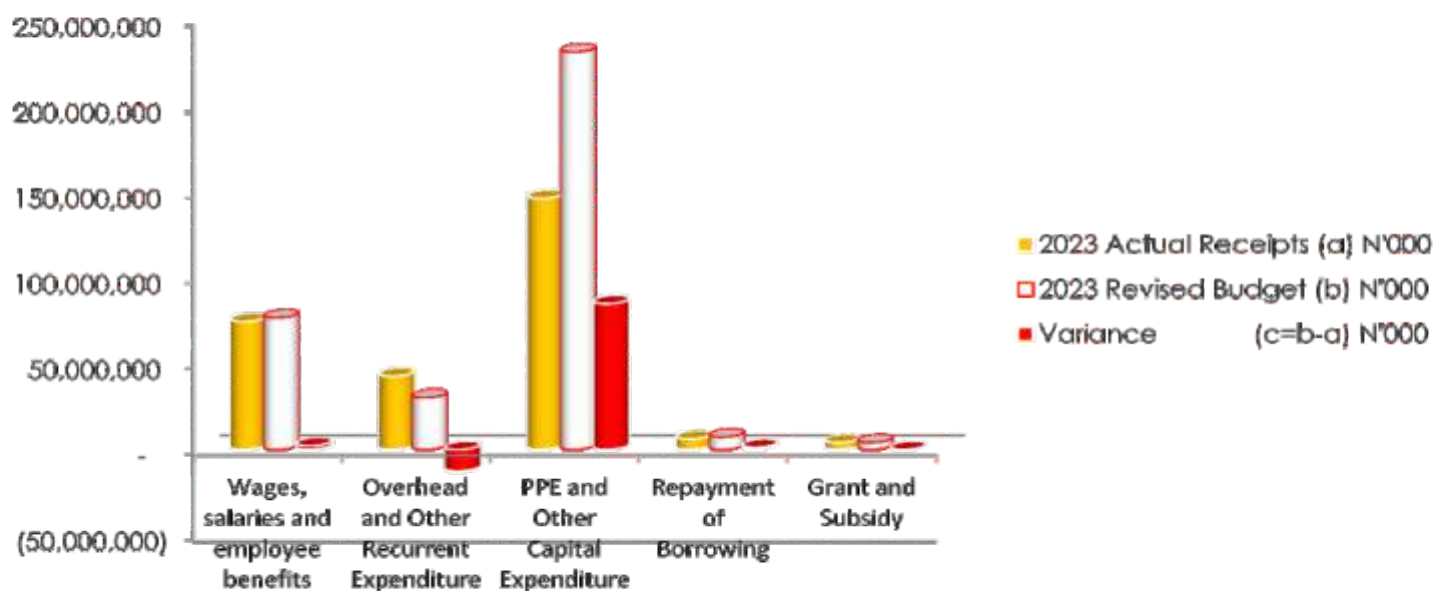
BUDGET PERFORMANCE ON INFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

DESCRIPTION	2023 Actual Receipts (a)	2023 Revised Budget (b)	Variance (c=a-b)	Budget Performance d = (c/b)%
	N'000	N'000	N'000	%
Statutory Allocation (FAAC)	51,323,972	83,794,832	(32,470,860)	61
Value Added Tax (VAT)-(FAAC)	60,622,831	65,514,420	(4,891,589)	93
Other Receipts (FAAC)	67,513,140	45,222,783	22,290,356	149
Internally Generated Revenue (IGR)	40,169,114	53,232,664	(13,063,550)	75
Other revenue (State)	8,047,626	-	8,047,626	-
Aids and Grants (Capital Receipts)	35,527,993	39,923,911	(4,395,918)	89
Proceeds from Borrowing	8,993,930	30,531,090	(21,537,160)	29
Opening Balance	32,169,565	32,169,565	(0)	100
Total Inflows	304,368,171	350,389,266	(46,021,095)	87



BUDGET PERFORMANCE ON OUTFLOW FOR THE YEAR ENDED 31ST DECEMBER, 2023

DESCRIPTION	2023 Actual Receipts (a)	2023 Revised Budget (b)	Variance (c=b-a)	Budget Performance d = (c/b)%
	N'000	N'000	N'000	%
Wages, salaries and employee benefits	74,804,948	76,980,159	2,175,211	97
Overhead and Other Recurrent Expenditure	42,837,352	30,272,818	(12,564,535)	142
PPE and Other Capital Expenditure	146,539,824	231,712,937	85,173,113	63
Repayment of Borrowing	6,117,840	7,322,368	1,204,528	84
Grant and Subsidy	4,098,770	4,100,985	2,215	100
Total Outflows	274,398,735	350,389,266	75,990,532	78





Laying Foundation of
Tal'udu Underpass Bridge
By His Excellency
Engr. Abba Kabir Yusuf
Kano State Exe. Governor



Statement of Accounting Policies

IPSAS ACCRUAL



Statement of Accounting Policy

LIST OF ABBREVIATIONS/ACRONYMS USED

ABBREVIATION/TERM	DESCRIPTION
COA	Chart of Accounts
FAAC	Federation Accounts Allocation Committee
FGN	Federal Government of Nigeria
FRC	Financial Reporting Council
GAAP	Generally Accepted Accounting Principles
GBEs	Government Business Enterprises
GPFS	General Purpose Financial Statement
IPSAS	International Public Sector Accounting Standards
MDAs	Ministries, Departments and Agencies
FRCoN	Financial Reporting Council of Nigeria



**OFFICE OF THE
ACCOUNTANT GENERAL
MINISTRY OF FINANCE KANO STATE**

In case of reply please quote reference No.

Department:

Date:

Statement of Accounting Policies

INTRODUCTION

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a standardised Chart of Account (CoA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced for adoption by all tiers of Government in Nigeria.

The standardised CoA and the GPFS have become necessary to implement so as to ensure uniformity in public sector accounting reporting in Nigeria as a fundamental prerequisite towards adopting IPSAS.

In order to ensure an effective and efficient utilisation of the CoA and GPFS, Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Nigeria. These guidelines shall be a universally agreed framework for financial reporting in Nigeria.

This Accounting Policy has been developed to address the following fundamental accounting issues:

- i. Definition of Accounting Terminologies;
- ii. Recognition of Accounting Items;
- iii. Measurement of Accounting Items, and
- iv. Accounting treatment of items.

Therefore, this Accounting Policy shall be subject to periodic review and update as shall be deemed necessary by the relevant entities.

1. GENERAL INFORMATION

The Kano State Government

Kano State is one of the 36 States making up the Federation of Nigeria. The State was created in 1967 out of the former Northern Region of Nigeria. Initially it comprised the present day Jigawa State before the later

Accountant General: 08100597612, Director Treasury: 08037050332,
Director Inspection & Training: 08036073399, Director Final Account: 08038064688,
Dir. Revenue Monitoring & Eva.: 08142925446, Director: MOFI: 08037870271,
Director Audit & Internal Control: 08033107026

...Centre of Commerce

Statement of Accounting Policy

was created in 1992. Kano City is the capital of the State which has 44 local governments.

The State Government is tasked with the responsibility of administering the affairs of State. This responsibility includes provision of policies to address administration of revenue generation, expenditure, social, cultural, religious, and human and capital development as well as security among others.

The Kano State Government is comprised of three tiers - the Executive, headed by the Executive Governor and assisted by the members of the Executive Council, Civil and Public servants working in the various Ministries, Departments and Agencies; the Legislature headed by Rt. Hon. Speaker, assisted by elected members of the House of Assembly and the Judiciary headed by Chief of Judge.

The State, with an estimated population of more than 15 million inhabitants and the most populous State in the country.

2. BASIS OF PREPARATION

The GPFS have been prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS ACCRUAL) and other applicable standards as defined by the Fiscal Responsibility Commission (FRC).

The Kano State Financial Statements were first prepared in accordance with IPSAS ACCRUAL in the year ended 31st December, 2017 where the exemption in IPSAS 33 first time adoption were applied. Hence, the State was fully migrated in the year ended 31st December, 2019.

3. FUNDAMENTAL ACCOUNTING CONCEPTS

The following fundamental accounting concepts were taken into consideration as the basis of preparing these GPFS:

- i. Accrual basis concept;
- ii. Going concern concept;
- iii. Consistency concept
- iv. Understability;
- v. Materiality;
- vi. Relevance;
- vii. Prudence;
- viii. Completeness etc.

Statement of Accounting Policy

- 4. ACCOUNTING PERIOD**
The accounting year (fiscal year) shall be from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.
- 5. REPORTING CURRENCY**
The General Purpose Financial Statements have been prepared in the Nigerian Naira (₦) and rounded up to the nearest thousands.
- 6. CONSOLIDATION POLICY**
The Consolidation of the State General Purpose Financial Statements have been based on Accrual Basis of Accounting
All Ministries, Department and Agencies of the Government are been consolidated except Government Business Enterprises (GBEs).
- The State Consolidation of the General-Purpose Financial Statements have been in agreement with the provisions of all the relevant legal requirements.
- 7. NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS**
Notes to the accounts formed an integral part of the GPFS and have been presented in a systematic manner. The items in the Statements are crossed reference to any related information in the Notes.
- 8. COMPARATIVE INFORMATION**
The General Purpose Financial Statements disclosed all numerical information relating to previous period.
- 9. BUDGET FIGURES**
The State budget figures are from the approved budget in accordance with the Appropriation Act prepared in Cash Basis.
- 10. REVENUE**
All revenues accruing to the State have been recognised when it is due and not when received. The State revenue has been classified as Tax and Non-Tax Revenue.
- 11. AID AND GRANTS**
Aid and Grants to the State are recognised as income on entitlement, while aid and grants to other State's agencies and parastatals are recognised as expenditure on commitment.

Statement of Accounting Policy

- 12. SUBSIDIES, DONATIONS AND ENDOWMENTS**
Subsidies, Donations and Endowments to the State are recognised as income when money is received, or entitlement to receive money is established; except where fulfilment of any restrictions attached to these monies is not probable.
- 13. EXPENSES**
All expenses have been reported on an accrual basis, i.e. all expenses are recognised in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.
- 14. EMPLOYEE ENTITLEMENTS:**
Short Term Benefits: The State accrues for the following short-term benefits in the period in which the associated services are rendered by its employees; salaries, wages. The State recognizes short-term employee benefit costs when the employee rendered services in exchange for these benefits and a liability to the extent that the benefits are not yet paid at the reporting date.
- Defined Contribution Plan:** The State operates a defined contribution pension scheme for its employees which is independent of its finances and is managed by Kano State Pension Fund Trustees. The scheme is funded by contributions from the State and its employees in the proportion of 17% and 8% of employees' eligible emoluments respectively. The State has no further payment obligations once the contributions have been paid. Contribution payable is expensed under staff costs and unpaid contributions are recorded as a liability.
- However, the State may have constructive contingent liability of unpaid pension liabilities in the event the Kano State Pension Fund Trustees are unable to extinguish such liabilities. The event that will result in this contingent liability has not occurred and consequently the liability has not been measured/established and, no liability has been accrued in these financial statements.*
- 15. INTEREST ON LOANS**
Interest in loans has been treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).
- 16. FOREIGN CURRENCY TRANSACTIONS:**
Foreign currency transactions throughout the year have been converted into Nigerian Naira at the ruling (Central Bank of Nigeria -CBN) rate of

Statement of Accounting Policy

exchange at the dates of the transactions. Foreign currency balances, as at the year end, have been valued at the exchange rates prevailing on that date.

Foreign Exchange gains/losses are recognised in the Statement of Financial Performance. Also, the gain or loss from the exchange translation of foreign transactions is recognised in the reserve (translation reserve).

17. STATEMENT OF CASH FLOW

This statement has been prepared using the direct method in accordance with the format provided in the GPFs.

The Cashflow statement consists of three (3) sections:

- i. **Operating Activities:** These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- ii. **Investing activities:** These are those activities relating to the acquisition and disposal of non-current assets.
- iii. **Financing Activities:** These comprise the change in equity and debt capital structure of the Government.

18. CASH & CASH EQUIVALENT

Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the State Government invests as part of its day-to-day cash management. Therefore, the Cash and Cash Equivalent is reported under Current Assets in the Statement of Financial Position.

19. INVENTORIES

Inventories are valued at the lower of cost and net realisable value and they are reported under Current Assets in the Statement of Financial Position.

20. ACCOUNTS RECEIVABLE:

Accounts Receivables are shown at estimated realisable value after providing for bad and doubtful debts.

21. PREPAYMENTS

Prepaid expenses are amounts paid in advance of receipt of goods or services. Prepaid expenses can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years.

Statement of Accounting Policy

Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

Prepayments that are identifiable with specific future revenue or event, e.g. adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent, leasehold premises, should be recognised as an expense in such periods.

Prepayments not exceeding e.g. N10,000.00 shall be expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year. (However, threshold to be determined by the respective tier of government).

22. LOANS GRANTED

Loans Granted to other Government Agencies, parastatals and staff are shown at estimated realisable value after providing for bad and doubtful debts.

23. INVESTMENTS

These are valued at cost except for State Government Stock, Treasury Bills and Certificates of Deposit, which are valued at face value, which is not materially different from cost.

Revenue and expenses in relation to all investments are recognised in the Statement of Financial Performance.

24. PROPERTY, PLANT & EQUIPMENT (PPE)

These are assets that have been acquired or constructed and held for use from which benefits are derivable beyond a financial year.

The following formed part of expenditure on PPE:

- i. Amounts incurred on the purchase of such assets. Consumables are to be wholly expensed irrespective of their amounts.
- ii. Construction Cost- Including materials, labour and overheads.
- iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost

The cost of an item of PPE comprises of purchase price, including import and non-recurring costs and any directly attributable costs of bringing the

Statement of Accounting Policy

asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price.

PPE have been stated at cost or at their professional valuation less accumulated depreciation.

The amount recorded for a PPE includes all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the Service. Accordingly, the cost of the assets includes acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discount has been netted against the cost of the assets.

Capitalisation

The capitalisation threshold shall be N50,000 (Fifty thousand naira).

Only amounts spent in connection with the above and whose values exceed (Fifty thousand naira) N50,000 shall be capitalised.

All assets equal to or above this amount shall be recorded in the Fixed Assets Register. However, in certain cases, individual insignificant value items such as chairs and tables, printers and UPS, etc were appropriately aggregated and apply the capitalisation threshold to the aggregate value.

Fixed assets whose costs are below the capitalization threshold are charged appropriately to the following accounts: office supplies - furniture, office supplies - IT equipment, office supplies - household equipments, etc.

Where an asset's category already exists for a newly acquired asset below the capitalisation threshold, such assets are capitalised irrespective of their cost and recorded in the fixed assets register under the appropriate category

Depreciation

The cost of PPE has been written off, from the time they are brought into use, on a straight-line basis over their expected useful lives as follows:

- | | |
|---------------------------|-------------|
| a. Buildings | 45-55 years |
| b. Infrastructure | 20-22 years |
| c. Plant and Machinery | 5-12 years |
| d. Motor Vehicles | 5-7 years |
| e. Office Equipment | 4-5 years |
| f. Furniture and Fittings | 5-7 years |

Statement of Accounting Policy

The full depreciation charge has been applied to PPE in the months of acquisition and disposal, regardless of the day of the month the transactions were carried out. Fully depreciated assets that are still in use are carried in the books at a net book value of N10.00

Thus, Capital expenditure of the initial year of migration (i.e 2017) will henceforth be recognized as unclassified asset prior to asset register and valuation. So, in this regard capital expenditure in 2017 that were expensed have been reversed with the treatment as follows: The total amount was debited to asset account and the corresponding entry was credited to equity account.

Revaluation

The State's PPE are re-valued periodically in accordance with International Best Practices.

Surplus arising from the revaluation has to be transferred to the revaluation reserve in the financial position under reserves and to the statement of changes in net assets/equity. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the revaluation reserve - if surplus exists on the same class of asset, or to the statement of financial performance as an expense.

Disposal

Gains or losses on the disposal of fixed assets have been included in the income statement as either an income or expense respectively.

Impairment

The State has conducted an impairment review of its PPE where it suspects that impairment has occurred.

Investment PPE

These are cash-generating PPE owned by the State. The cost, capitalisation, depreciation and impairment of Investment PPE are same with PPE, but has been reported separately in the GPFS. Moreover, measurement of investment property is at fair value at the period end and any fair value gain or loss is recognized in the Statement of Financial Performance.

Investment Income

The State earned rental income from an investment property shall be presented in the Statement of Financial Performance as investment income.

Statement of Accounting Policy

25. LOANS & DEBTS

Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the General Purpose Financial Statement and are categorised as either short or long term.

Short-term loans and debts are those repayable within one calendar year, while long-terms loans and debts shall fall due beyond one calendar year.

Unremitted Deductions

Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include: tax deductions and other deductions at source.

These amounts were stated in the GPFS at their repayment value, which has been treated as Current Liabilities in the Statement of Financial Position.

26. PAYABLES-ACCRUED EXPENSES

These are monies payable to third parties in respect of goods and services received. Therefore, accrued Expenses for which payment is due in the next 12 months are classified as Current Liabilities. Where the payments are due beyond the next 12 months, has been accounted for as Non-Current Liabilities.

27. CURRENT PORTION OF BORROWINGS

This is the portion of the long-term loans/ borrowings that is due for repayment within the next 12 months. This portion of the borrowings has been classified by the State under Current Liabilities in the Statement of Financial Position.

28. PUBLIC FUNDS

These are balances of the State Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by State.

29. RESERVES

The State has classified Reserves under equity in the Statement of Financial Position and includes: Statement of Financial Performance Surpluses/ (Deficit) and the Revaluation Reserve, Exchange Translation Reserve, etc.

30. CONTINGENT LIABILITY

A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised

Statement of Accounting Policy

because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.

The State will only disclose Contingent liabilities in the Notes to the GPFS.

31. CONTINGENT ASSETS

Contingent assets are possible future assets arising from past event(s) whose existence will be confirmed on the occurrence or non-occurrence of one or more uncertain future event(s) not wholly within control of the entity.

The State shall only disclose the contingent asset in the Notes to the GPFS

32. FINANCIAL INSTRUMENTS

These form part of the State Government's everyday operations. These financial instruments include Bank Accounts, Short Term Deposits, Trade and Accounts Receivable, Trade and Accounts Payable and Term Borrowings, all of which are recognised in the Statement of Financial Position.

Revenue and expenses in relation to all financial instruments are recognised in the Statement of Financial Performance.

33. Other Revenue/Income

- a. Other revenue/income consist of fees, fines, debt forgiveness, commission, rentals gains on disposal of shares etc.
- b. Any gain on disposal is recognized at the date in which the control of the assets is passed to the buyer and is determined after deducting from the proceeds the carrying value of the asset at that fine.

34. Transfer from other Government Entities

Revenue from cash, goods and non-exchange transactions with other government entities are measured at fair value and recognized on receipt of the asset (cash, goods, services and property) if it is free from conditions and it is probable that the economic benefits or service potential related to the asset will follow to the entity and can be measured.

Abdulkadir Abdussalam, FCA, FCI, CPFA
Accountant General, Kano State.



Kano State Indigenous Students Take-Off to Abroad for Study of Different Disciplines by His Excellency the Executive Governor of Kano State Engr. Abba Kabir Yusuf



Notes to the Financial Statements



Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
1	1101	FAAC ALLOCATION		
1a	11010101	Statutory Allocation	51,323,972	60,214,943
1b	11010201	Value Added Tax (VAT)	60,622,831	45,809,734
			111,946,803	106,024,677
1ai		Statutory Allocation received in the year ended 2022 Less: Statutory Allocation for Dec. 2021 Rec. in Jan 2022 Eleven months Statutory Allocation Received Add: Statutory Allocation for Dec. 2022 Rec. in Jan 2023 (Note 1a*) Adjusted Statutory Allocation for the year 2022 (Note 1*)		60,214,943 (5,280,381) 54,934,562 6,904,096 61,838,658
		Note 1* Statutory Allocation for December 2022 received in January 2023 Add: understated Statutory Allocation for the month of December 2022 Actual Statutory Allocation for December 2022 Received in January 2023	6,897,486 6,610 6,904,096	
1aii		Statutory received in the year ended 2023 Less: Statutory for Dec 2022 Rec. in Jan 2023 Eleven months FAAC Received Add: Statutory for Dec 2023 Rec. in Jan 2024 Adjusted Statutory for the year 2023	51,323,972 (6,904,096) 44,419,876 3,685,870 48,105,746	

*Details of Statutory Allocation (See, Schedule 1)

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
1bi		VAT received in the year ended 2022 Less: VAT for Dec 2021 Rec in Jan 2022 Eleven months VAT Received Add: VAT for Dec 2022 in Jan 2023 Adjusted VAT for the year 2022		45,809,734 (3,789,958) 42,019,776 4,629,788 46,649,564
1bii		Value Added Tax received in the year ended 2023 Less: Value Added Tax for Dec 2022 Rec in Jan 2023 Eleven months Value Added Tax Received Add: Value Added Tax for Dec 2023 in Jan 2024 Adjusted Value Added Tax for the year 2023 *Details of VAT (See, Schedule 1)	60,622,831 (4,629,788) 55,993,043 8,653,297 64,646,340	
2	110103-4	Other Receipts (FGN)		
	11010301	Excess Bank Charges	-	182,970
	11010401	Differential Exchange Gain.	16,079,044	232,472
	11010403	Non Oil Excess Revenue	6,252,379	46,829,321
	11010404	Ecological Fund Distributions	1,912,839	-
	11010405	Oil Excess Revenue Acct	2,644	7,933
	11010405	Foreign Excess Crude Oil	8,479	937,605
	11010405	Domestic Excess Crude Oil	189,815	479,389
	11010405	Forex Equalization Fund	1,653,032	-
	11010405	Non mineral Revenue	1,117,669	1,900,037

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
	11010405	Electronic Money Transfer Levey	3,312,801	748,684
	11010405	Infrastructure Development	21,000,000	-
	11010405	Paliative	2,000,000	-
	11010405	Sure-P Refund	7,476,162	-
			61,004,863	50,569,727
2i		Other Receipts from FAAC in the year ended 2022		51,318,411
		less: Other Receipts for Dec 2021 Rec in Jan 2022		(253,319)
		Eleven months Other FAAC Received		51,065,092
		Add: Other Receipts for Dec 2022 in Jan 2023		5,976,961
		Adjusted Other Receipts for the year 2022		57,042,053
2ii		Other Receipts from FAAC in the year ended 2023	61,004,863	
		less: Other Receipts for Dec. 2022 Rec. in Jan 2023	(5,976,961)	
		Eleven months Other FAAC Received	55,027,902	
		Add: Other Receipts for Dec. 2023 Rec. in Jan 2024	12,316,637	
		Adjusted Other Receipts for the year 2023	67,344,539	
		Note 1* Other Receipts January to December 2023		
		Other Receipt from FGN as par Bank Statement (Kano State FAAC Account)	67,513,140	
		Other Receipt from FGN as per FAAC Distribution File	(61,004,863)	
		Other Receipts for the year 2022 received in 2023	6,508,276	

Other Receipts from FGN as per bank statements is higher than the amount stated in the FAAC Distribution file by N6.5 Billion which

*Details of other receipts (See, Schedule 2)

Notes to the Financial Statements

NOTES	CODES	MDAs/PROJECTS	Opening Bal. as at 1st Jan, 2023	Amount Received 2023	Amount Available for Expenditure 2023	Expenditure 2023	Balance as at 31st Dec, 2023
			N'000	N'000	N'000	N'000	N'000
3	130101	AIDS & GRANTS					
3i	13010101	Internal Grants					
1		Rural Access and Agric'l Mobility Projects Dir'rate	76,801	-	76,801	-	76,801
2		Knst Col. of Edu. & Preliminary Studies (KSCEPS)	72,872	-	72,872	-	72,872
3		Yusuf Maitama Sule University, Kano	288,505	335,635.55	624,141	454,571.68	169,569
4		Kano State Qur'anic & Islamiyya Schools Mgt. Board	5	17,898.50	17,903	9,514.40	8,389
5		University of Science and Tecnology Wudil	265,310	186,846.70	452,157	256,594.95	195,562
6		Ministry of Acgriculture	22,868	-	22,868	-	22,868
7		Kano State Polytechnic	336,895	1,480,753	1,817,648	1,380,302.43	437,346
8		Sa'adatu Rimi University of Education, Kano	199,680	343,286	542,966	417,788	125,178
		Sub-total	1,262,936	2,364,420	3,627,356	2,518,771	1,108,585
3ii	13020401	External Grant					
9		NG-Cares Fund	27,000	3,245,319	3,272,319	700,667	2,571,652
10		Agro-Climatic Resilience In Semi-Arid Landscapes (ACReSAL)	37,385	1,557,192	1,594,577	964,061	630,515
11		Accelarating Nutrition Result in Nigeria (ANRIN)	143,245	1,347,439	1,490,684	1,440,770	49,914
12		Innovation Development and Effectiveness of the Acqzization of Skills (IDEAS)	5,821.60	322,402.79	328,224	323,515.96	4,708
13		Immunization + and Malaria Process by Accelarating Coverage and Transform Services (IMPACT)	-	45,500.00	45,500	-	45,500
14		Ministry of Agric					
a		Rural Access and Agric'l Marketting Project (RAAMP)	332,600.40	209,203.92	541,804	474,252.45	67,552
b		Ministry of Agriculture (SAPZ.)	23	4,864.05	4,887	4,864.05	23
c		Kano State Agricultural Development Project	895,952	416,656	1,312,608	416,656	895,952

Notes to the Financial Statements

d	Kano State Agropastoral Dev. Project (KSADP)	1,334,151	12,464,611	13,798,762	13,217,775	580,987
e	Kano FADAMA Cares	27,142		27,142		27,142
14	Rural Access and Agric'l Mobility Projects Dir'rate	1,701,584	-	1,701,584	-	1,701,584
15	Kano State Bureau of Statistics	2.43	-	2	-	2
15	Kano State Primary Health Care Mgt Board			-		-
a	Primary Health Care Mgt Board (PHMB)	106,246	-	106,246	-	106,246
b	UNICEF	128,933	1,491,871.49	1,620,805	1,371,098.39	249,707
c	Routine Immunization Activities	1,170	824,872.42	826,043	772,245.65	53,797
d	HIMOU	71,404	382,885.03	454,289	165,572.19	288,717
e	Basic Health Care Provision Fund	670,189	22,139.93	692,329	18,716.00	673,613
f	COVID 19	4,864	670,264.00	675,128	670,264.00	4,864
16	Ministry of Health:			-		-
a	Ministry of Health	205,662	1,443,818	1,649,480	1,310,732	338,748
b	UNICEF	15,248	199,451	214,698	175,487	39,211
c	Health Basket (MoU)	234,503	553,060	787,564	676,662	110,902
d	Basic Health Care Provision Fund	1,110	886	1,996	1,646	351
17	SUBEB			-		-
a	SUBEB (BESDA)	10,329,750	46,596.87	10,376,347	8,913,961	1,462,385
b	SUBEB (UBEC Marching Grant)	1,269,871	1,717,541	2,987,412	1,330,884	1,656,528
18	Addolecent Girls Initiatives for Learning and Empowermet (AGILE)	111,066	6,197,000	6,308,066	4,534,340	1,773,727
	Sub-total	17,654,923	33,163,573	50,818,497	37,484,170	13,334,327
	Total Aids and Grants	18,917,859	35,527,993	54,445,852	40,002,941	14,442,912

Note: In some MDAs, such as Sa'adatu Rimi University of Education, Yusuf Maitama Sule University E.T.C, additional transasctions (receipts and payments) were incurred during the year 2023 after the reporting period. This prompted adjustment in prior year closing balances based on IPSAS 14 (Event after the reporting period)

*Details of Aids and Grants (See, Schedule 3)

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
4	1201	Tax Revenue		
	12010101	Pay As You Earn (PAYE)	18,242,159	16,113,489
	12010104	Stamp Duties	4,375	-
	12010107	Capital Gains Tax	30,611	30,614
	12010401	Withholding Tax On Dividend	157,412	297,559
	12010402	Withholding Tax On Rent	206,517	169,288
	12010403	Withholding Tax On Bank Interest	993,995	366,164
	12010404	Withholding Tax On Directors Fees	77,772	57,139
	12010405	Withholding Tax On Contracts	402,688	672,074
	12010406	Withholding on Consultancy/Professional Fees	305,071	96,248
	12010407	Withholding on Commission	142,774	234,526
	12010408	Withholding on Royalties	42,413	131
	12010409	Withholding on Consumption	14,962	2,203
	12010500	Direct Assessment	721,430	1,026,601
	12010603	Development Levy	25,780	101,015
	12020153	Presumptive Tax	52,754	118,771
	12020414	Other Direct Taxes	582,987	423,416
	12020461	Agricultural Product/Produced Sales Levy	4,850	3,494
	12020465	Animal Trade Levy	166	589
			22,008,717	19,713,320

*Details of Internally Generated Revenue (Tax Revenue) (See, Schedule 4A & 4B)

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000	
5		Other Revenue			
5i		Revenue from other Sources			
	12021006	Prior Years Salary Over payment Refunded in 2023	1,424	3,002	
	14070101	2% Educational Levy	337,169	545,645	
		Sub-Total	338,593	548,647	
5ii		Proceeds from Sales of Assets/Investments			
	12020614	Proceeds from the Sales of Assets	-	2,367	
	14050201	Proceeds from the Sales of Investment in Properties	796,229	222,654	
		Sub-Total	796,229	225,021	
		Grand Total	1,134,822	773,668	
		*Note			
		Proceeds from Sales of Investment in Properties (Sales of GPs/Houses)			
		Description			
		Sales			
		Total			
			GPs	Houses	Total
			355,031	441,198	796,229
			355,031	441,198	796,229
6	1202	MDAs Revenues (Revenue from exchange transactions)			
	120201	Licences General	3,406,120	843,209	
	120204-120205	Fines and Fees General	7,956,042	13,143,477	
	120206-120207	Earning and Sales General	1,888,912	1,503,355	
	12020759	Back Duty Assessment & Recovery	4,909,323	7,306,551	
		Total MDAs Revenues	18,160,397	22,796,592	

*Details of Other Revenue State (See, Schedule 6)

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
7	120211	Investments Income/Dividend		
7i	12021102	Divident Received		
		Access Bank Nigeria Plc.	-	434
		Sterling Bank Plc	-	41
		Sub-Total	-	475
7ii	12021103	Increase/(Decrease) in Quoted investment		
		Access Bank Nigeria Plc.	15,211	(52)
		Sterling Bank Plc	959	(579)
		Unity Bank	84,064	786
		WAPIC	4	(2)
		Sub-Total	100,237	152
7iii	12021103	Increase/(Decrease) in Unquoted investment & Bank Deposit		
		Deposit with Crown Agent	106,942	(2,751)
		Sovereign Wealth Fund	6,812,567	537,338
		Sub-Total	6,919,510	534,587
		Grand Total	7,019,747	535,214
7iv	12021103	Additional Investments in Security		
		Increase in Quoted Investments (7ii)	100,237	
		Increase in Sovereign Wealth Fund (7iii)	6,812,567	
			6,912,805	

*Details of Investments (See, Schedule 7)

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
8	210101	Salaries, Wages and Employee benefits		
	21010101	Staff cost- salaries and wages	65,932,942	61,747,003
	21010103	Consolidated Revenue Fund (CRF) charges	39,512	39,512
	21020202	Staff cost- pension defined contribution plan	8,832,494	7,242,506
			74,804,948	69,029,021
8i		Note*		
		Total Salaries, Wages & Employee Benefits for the year 2023	74,804,948	69,029,021
		Add:		
		Salary arrears Settled in 2022	-	65,526
			74,804,948	69,094,547
		Less:		
		Salary Over paid in 2022 Refunded in 2023	(1,424)	(3,002)
			74,803,524	69,091,544
		*Details of Personnel Cost (See, Schedule 5A & 5B)		
9	220201	Transport & Travel (General)		
	22020101	Local Travel & Transport: Training	1,077,564	581,522
	22020102	Local Travel & Transport: Others	233,427	632,654
	22020103	International Travel & Transport: Training	1,352,361	795,151
	22020104	International Travel & Transport: Others	165,540	273,378
		Total Transport & Travel	2,828,892	2,282,705

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
10	220202	Utilities (General)		
	22020201	Electricity Charges	754,663	556,223
	22020202	Telephone Charges	198,554	30,674
	22020203	Internet Access Charges	507,798	255,973
	22020204	Satellite Broadcasting Access Charges	790,887	519,089
	22020205	Water Rates	104,331	345,812
	22020208	Software Charges/License Renewal	841,776	670,522
	22020209	Other Utilities	12,650	50,706
		Total Utilities	3,210,659	2,428,999
11	220203	Materials & Supplies (General)		
	22020301	Office Stationaries/Computer Consumables	752,343	816,897
	22020302	Books	336,682	240,487
	22020303	News Papers	96,243	11,524
	22020304	Magazines and Periodicals	197,374	35,990
	22020305	Printing of Non Security Documents	220,121	157,229
	22020306	Printing of Security Documents	352,544	251,817
	22020307	Drugs/Laboratory/Medical Supplies	1,143,549	816,820
	22020309	Uniforms & Other Clothing	986,178	704,413
	22020310	Teaching Aids & Instruction Materials	437,792	312,709
	22020311	Food Stuff/Catering Material Supplies	5,075,896	4,125,640
	22020312	Sanitary Materials	142,732	101,952
	22020313	Water treatment chemicals(abattoir)	443,802	317,001
	22020314	Examination Materials	218,723	156,230
	22020316	Other Material and Supplies	120,241	7,122
		Total Materials & Supplies	10,524,220	8,055,832

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
12	220204	Maintenance Services (General)		
	22020401	Maintenance of Motor Vehicle/Transport Equipments	851,439	681,151
	22020402	Maintenance of Office Furniture	260,313	208,250
	22020403	Maintenance of Office Building/Residential Qtrs	583,177	466,542
	22020404	Maintenance of Office IT Equipments	136,751	109,401
	22020405	Maintenance of Plants/Generators	352,026	281,621
	22020406	Other Maintenance Services	86,815	69,452
	22020407	Maintenance of Other Infrastructure	22,507	18,005
	22020410	Maintenace of Street Lightens	37,814	30,251
	22020411	Maintenance of Communication Equipments	23,875	19,100
	22020417	Maintenance of Other Infrastructure	13,091	-
			2,367,809	1,883,774
13	220205	Training (General)		
	22020501	Local Training	2,485,978	1,988,782
	22020502	International Training	1,193,901	955,120
			3,679,878	2,943,903
14	220206	Other Services (General)		
	22020601	Security Services	1,249,762	999,810
	22020602	Office Rent	62,762	50,209
	22020603	Residential Rent	127,485	101,988
	22020604	Security Vote (Including Operation)	4,140,617	3,312,494
	22020605	Cleaning and Fumigation Services	1,251,232	1,000,985
		Total ther Services	6,831,858	5,465,486

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
15	220207	Consulting & Professional Services (General)		
	22020701	Financial Cunsultancy	638,198	510,559
	22020702	Information Technology Consultancy	501,493	401,194
	22020703	Legal Services	213,140	170,512
	22020704	Engineering Services	250,572	200,457
	22020706	Surveying Services	501,253	401,002
	22020707	Agricultural Consultancy	182,111	145,689
	22020708	Medical Consultancy	188,283	150,626
	22020709	Audit Consultancy	361,198	288,958
	22020710	Research And Documentations	275,654	220,523
	22020712	Other Financial Consulting	-	30,527
		Total Consulting & Professional Service	3,111,900	2,520,047
16	220208	Fuel & Lubricant General		
	22020801	Motor Vehicle Fuel Cost	903,844	967,323
	22020803	Plant/Generator Fuel cost	1,122,801	1,011,532
	22020806	Cooking Gas Fuel cost	675,201	587,131
		Total Fuel & Lubricant	2,701,846	2,565,986
17	220209	Financial charges (General)		
	22020901	Bank Charges (Other than Interest)	225,025	202,725
	22020902	Insurance Premium	102,666	196,763
	22020904	Other Bank Charges	2,311	5,942
		Total Financial charges	330,002	405,430

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
18	220210	Miscellaneous Expenses General		
	22021001	Refreshments & Meals	200,124	180,292
	22021002	Honourarium & Sitting Allowances	334,378	301,241
	22021003	Publicity & Advertisement	76,202	68,650
	22021004	Medical Expenses - Local	57,443	51,751
	22021006	Postage & Courier Cost	14,417	12,989
	22021007	Welfare Package	57,588	51,881
	22021008	Subscription to Professional Bodies	28,074	25,292
	22021009	Sporting Activities	57,731	52,010
	22021010	Direct Teaching & Laboratory Cost	37,742	34,002
	22021011	Other Miscellaneous Expenses	7,609	6,855
	22021019	Medical Expenses - International	186,838	168,322
	22021021	Special Days/Celebration	13,848	12,475
		Total Miscellaneous Expenses	1,071,993	965,759
19	220401	Grants & Other Contribution (Subvention)		
	22040105	Grants to Government Owned Companies/Parastatals-Current	3,199,420	2,882,360
	22040109	Grants to Communities/NGOs	899,350	810,225
		Total Grants & Other Contribution	4,098,770	3,692,585

*Details of Overhead Cost (See, Schedule 8)

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
20	22020701	Cost of IGR Collection		
		Split Payment to Lead Consultants	-	-
		Technical Advisers Commission	1,220,597	1,751,194
		Incentives	279,285	250,095
		Over Head	300,000	-
		Total	1,799,882	2,001,289

Notes to the Financial Statements

21i 4401 Depreciation for the Year 2023

Properties Plants and Equipments(PPE)	Land and Building	Plants and Machineries	Motor Vehicle	Office Equipment	Furniture and Fixture	Infrastructure Assets	Life Assets	Total
Opening balance as at 1st January, 2023	30,309,488	4,242,283	7,289,874	3,314,857	2,239,587	90,031,456	148,712	137,576,257
Additional during the year	13,724,843	4,334,190	4,354,622	2,992,091	3,792,488	67,991,228	90,100	97,279,562
Reclassification	-	-	-	-	-	-	-	-
Disposal	-	-	-	-	-	-	-	-
Write-off	-	-	-	-	-	-	-	-
Balance as at 31st December, 2023 (A)	44,034,331	8,576,473	11,644,496	6,306,948	6,032,075	158,022,684	238,812	234,855,819
Accumulated Depreciation:								
Opening balance as at 1st January, 2023	(1,916,063)	(1,192,765)	(4,694,038)	(4,694,097)	(975,075)	(66,313,536)	(16,867)	(79,802,443)
Additional during the year (B)	(1,100,858)	(1,286,471)	(3,109,080)	(1,734,411)	(1,357,217)	(12,641,815)	(3,540)	(21,233,392)
Balance Carried forward 31st December, 2023	(3,016,922)	(2,479,236)	(7,803,118)	(6,428,508)	(2,332,292)	(78,955,351)	(20,408)	(101,035,836)
Net Book Value as at 31st December 2022 A-B=C	42,933,473	7,290,002	8,535,415	4,572,537	4,674,858	145,380,869	235,271	213,622,427

21ii 4401 Depreciation for the Year 2022

Properties Plants and Equipments(PPE)	Land and Building	Plants and Machineries	Motor Vehicle	Office Equipment	Furniture and Fixture	Infrastructure Assets	Life Assets	Total
Opening balance as at 1st January, 2022	22,406,662	2,490,855	3,674,244	3,236,059	1,097,302	64,818,233	71,126	97,794,481
Additional during the year	8,679,992	2,500,067	6,271,013	1,338,524	1,792,488	55,223,708	81,126	75,886,919
Reclassification	-	-	-	-	-	-	-	-
Disposal	-	-	-	(2,367)	-	-	-	(2,367)
Write-off	-	-	-	-	-	-	-	-
Balance as at 31st December, 2022 (A)	31,086,654	4,990,922	9,945,257	4,572,216	2,889,790	120,041,941	152,252	173,679,033
Accumulated Depreciation:								
Opening balance as at 1st January, 2022	(1,138,897)	(444,127)	(2,038,654)	(3,436,738)	(324,872)	(36,303,051)	(13,327)	(43,699,667)
Additional during the year (B)	(777,166)	(748,638)	(2,655,384)	(1,257,359)	(650,203)	(30,010,485)	(3,540)	(36,102,776)
Balance Carried forward 31st December, 2022	(1,916,063)	(1,192,765)	(4,694,038)	(4,694,097)	(975,075)	(66,313,536)	(16,867)	(79,802,443)
Net Book Value as at 31st December 2022 A-B=C	30,309,488	4,242,283	7,289,874	3,314,857	2,239,587	90,031,456	148,712	137,576,257

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
21iii	24	Depreciation		
	2401	Depreciation on Plants Properties and Equipments (PPE)		
	240101	Land and Buildings (General)	1,100,858	777,166
	240104	Motor Vehicles (General)	3,109,080	2,655,384
	240102	Infrastructure Assets (General)	12,641,815	30,010,485
	240103	Plants and Machineries (General)	1,286,471	748,638
	240105	Office Equipments (General)	1,734,411	1,257,359
	240106	Furniture and Fixture (General)	1,357,217	650,203
		Life Assets (General)	3,540	3,540
			21,233,392	36,102,776
		Total Capital Expenditure by Sector		
	Sector Code	Sectors		
	01	Administrative Sector	1,950,000	
	02	Economic Sector	107,432,683	
	03	Security and Justice Sector	1,580,000	
	05	Social Sector	35,577,141	
			146,539,824	
22		Unclassified Assets		140,838,040
				140,838,040

The total sum of N140,838,040,000 represents capital expenditure which was meant to be expensed as per the previous accounting basis adopted (IPSAS CASH BASIS). Therefore, during the migration process to IPSAS ACCRUAL BASIS it should be classified as PPE, but as a result of insufficient information it remained unclassified until assets register is established.

***Details of Capital Expenditure (See, Schedule 12)**

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
23	310901	Investments in Securities		
i	31090101	Quoted Investments		
		Sterling (NAL Marchant Bank Plc)	22,579	7,368
		Access Bank Plc (Intercontinental Bank)	1,516	556
		Unity Bank	127,274	43,210
		WAPIC Insurance Plc	10	6
		Sub total	151,378	51,141
ii	31090102	Unquoted Investments		
		NNDC	51,300	51,300
		KSIP	456,000	456,000
		Dala Building	1,232,864	1,232,864
		Sovereign Welth Fund	13,590,486	6,777,918
		Niger Delta Power Holding Company	19,388	19,388
		Sub total	15,350,037	8,537,470
		Grand Total	15,501,416	8,588,611
24	31090106	Investments in Properties		
		Housing Corporation (Sheikh Khalifa I. Rabiou, Sheikh N. Kabara & Sheikh Jaafar)	21,732,249	22,528,478
			21,732,249	22,528,478
		Note*		
		Balance brought forward as at 1st January 2022	22,528,478	
		Less: Sales (Proceedings) during the year 2022	(796,229)	
		Closing Balance at at 31st December 2022	21,732,249	

*Details of Investments (See, Schedule 7)

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
25	310201	Cash and cash equivalents		
	31020103	MDAs Bank Balances (Annual Board of Survey)	7,459,302	4,962,588
	31020104	Treasury Bank Balances	7,864,355	9,751,151
	31020106	Capital Receipts (Grants) Balances	14,442,912	17,359,900
	31020108	Deposit with Crown Agent	202,868	95,926
			29,969,437	32,169,565
		*Details of Cash and Cash equivalents (See, Schedule 9 & 13)		
26	31060	Receivables		
	31060401	Revolving Loans Granted	619,498	674,431
	31060401	FAAC Arrears	33,837,349	30,615,297
			34,456,847	31,289,728
		*Details of Receivable (See, Schedule 14)		
27	310501	Inventories (Stock)		
		MDAs		
		Deputy Governors Office	223	102
		Ministry of Women Affairs	30	-
		Drugs Management and Consumable Supplies Agency	-	170
		Kano State Independence Electoral Commission	-	324
		Youth Empowerment Directorate	142	-
		Guidance and Coucilling Board	1,526	-
		Ministry for Local Government	-	114
		Ministry of Finance	2,800	32,256

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
		Office of the Auditor General (Local Government)	6,741	23
		Ministry of Water Resources	30,039	-
		Ministry for Religious Affairs	218	-
		Office of the Head of Civil Service	593	-
		Kano State History and Culture Beureau	2,591	-
		Ministry for Higher Education	1,566	-
		Kano State Beureau of Statistics	11	-
		Kano State Investment Promotion Agency	417	-
		Council Affairs Directorate	1,994	-
		Special Duties Directorate	1,422	-
		Kano State Scholarship Board	8,522	-
		Kano Internal Revenue Service	-	411,950
		Kano State Censorship Board	-	2,351
		Kano State Sport Commission	-	3,338
		Kano Urban Beautification And Landscaping Agency	-	1,703
		Science and Technical School Board	-	1,660
		Yusuf Maitama Sule University	-	2,618
			-	-
		TOTAL	58,835	456,609
28	4102	Debt Stock		
	410201	Internal Debts	90,445,039	77,219,601
	410202	External Debts	97,063,350	46,124,674
		Total	187,508,389	123,344,275

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
28i	4203	Long Term Outstanding Borrowing		
		Internal Debts	78,719,297	67,130,019
		External Debts	93,413,931	44,713,594
		Sub-Total	172,133,228	111,843,613
28ii	4106	Short Term Outstanding Borrowing		
		Internal Debts	11,725,742	10,089,582
		External Debts	3,649,420	1,411,080
		Sub-Total	15,375,161	11,500,662
		Grand-Total	187,508,389	123,344,275
28iii	2206	Repayment of Loan (Total Debt Service)		
	220303	Principal Amount	9,257,321	9,320,077
	220601 & 220602	Public Debt Charges	6,117,840	6,843,557
			15,375,161	16,163,634
		*Details of Repayment (See, Schedule 10)		
29	410401	Payables and other liabilities		
	41040102	Kano State Pension Fund Trustees	6,678,096	7,862,789
	41030102 & 41030103	Tax Liabilities	101,057	101,057
	41010101	Retention	45,048	45,048
	41040105	Contractors Liabilities	37,038,948	41,564,993
	41040101	Salary Arrears	736,948	802,474
	41030214	Public Debt (FAAC)	963,905	1,497,039
		Total Payables	45,564,002	51,873,400

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION		31 DEC, 2023 N'000	31 DEC, 2022 N'000
		Note*			
		Contractors Liabilities/Arrears			
		Opening Balance as at 1st January 2023		41,564,993	
		Add: Verified Contractor Liabilities (2014 to 2022)		-	
		Total Contractors Liabilities Verified		41,564,993	
		Less: Settlement During the year 2023		(13,655,302)	
		Total Contractors Liabilities after Settlement		27,909,691	
		Add: Contractors Liabilities for the year 2023		9,129,257	
		Closing Balance as at 31st December 2023		37,038,948	
		*Details of Payables (See, Schedule 15)			
		Sub-Total			- 5618988.489
30		Proceeds from Borrowing		31 Dec, 2023 N'000	
		External Loan			
		National Urban Water Sector Reform III (2)		8,993,930	
		Total		8,993,930	
		Note*			
		Loan Repayment for the year ended 2022			16,131,796
		less: Repayments for Dec 2021 Paid in Jan 2022			(1,374,976)
		Eleven months Loan Repayments (FAAC Deduction)			14,756,820
		Add: Repayments for Dec 2022 Paid in Jan 2023			1,370,620
		Adjusted Loan Repayments for the year 2022			16,127,440

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION		31 DEC, 2023 N'000	31 DEC, 2022 N'000
		Loan Repayment for the year ended 2023	14,256,219		
		less: Repayments for Dec 2022 Paid in Jan 2023	(1,370,620)		
		Eleven months Loan Repayments (FAAC Deduction)	12,885,599		
		Add: Repayments for Dec 2023 Paid in Jan 2024	963,905		
		Adjusted Loan Repayments for the year 2023	13,849,504		
		*Details of Debt Stock (See, Schedule 10)			
30i		Other FAAC Deductions			
		Paris Club-Transfer to LGCs		2,465,576	-
		Ecological Deductions		1,912,839	-
				4,378,415	
31		Changes in Net Surplus			
		Statutory Arrears		5,027,978	5,280,382
		VAT Arrears		4,629,788	3,789,958
		Other Receipts Arrears		5,267,710	2,277,496
		Augumentated other receipts (FGN)		6,508,276	-
		Paris Club Refund (LGCs Repayments)		(2,465,576)	-
		Salary Refund 2023		(1,424)	3,002
				18,966,753	11,350,838
32	43020102	Changes in Capital Grants (Prior year adjustments)			
		Public Debt Arrears 2023		1,497,039	(1,370,620)
		Aids and Grants Expenditure		(40,002,941)	(15,011,794)
				(38,505,902)	(16,382,414)

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 DEC, 2023 N'000	31 DEC, 2022 N'000
33	43020102	Other Changes in Equity (Prior year adjustments)		
		Public Debt Adjustments	3,863,299	-
		Excess External Debt Charges	(1,118,943)	
		Contractors Settlement During the Year	(13,655,302)	(4,512,332)
		Verified Contractor Liabilities (2014 to 2021)	-	(3,996,445)
		Settlement of Tax Liability During the year	-	(1,200,000)
		Retention Fees Payment During the Year	-	(95,954)
		Adjusted Loans (Ancore Borrowers & SMEDF)	-	(1,039,195)
		Pension Fund Overstatement	(684,693)	(7,670,123)
		Assets Revaluation Surplus (Revaluation Reserve)	22,384,965	-
			10,789,326	(18,514,048)
34	43030102	Changes in Exchange Translation		
		Deposit with Crown Agent	106,942	(2,751)
		Sovereign Wealth Fund	6,812,673	537,338
		Foreign Debt Fair Value Adjustments (37a)	(44,074,983)	2,690,039
			(37,155,368)	3,224,626
		Note*		
		Crown Agent Balance as at 31st December 2023 (£177,341.38 @ N1143.94)	202,868	
		Crown Agent Balance as at 31st December 2022 (£177,341.38 @ N540.91)	(95,926)	
		Loss on foreign exchange translations	106,942	
		Sovereign Wealth Fund as at 31st December 2023 (\$15,110,731@899.40)	13,590,591	
		Sovereign Wealth Fund as at 31st December 2022 (\$15,110,731@448.55)	(6,777,918)	
		Gain on foreign exchange translations	6,812,673	

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION			31 DEC, 2022
			N'000	N'000	N'000
34i	22090101	Foreign Debt Fair Value Adjustment (Loss on Exchange transaction)			
		Description	Book Value N'000	Market Value N'000	Gain/Loss N'000
1		National Urban Water Sector Reform III	1,436,750	2,983,646	(1,546,896)
3		Multi-States Road Project	1,676,271	3,563,926	(1,887,655)
4		Malaria Control Booster Project	1,666,039	3,600,096	(1,934,058)
6		State Education Sector Project	9,399,370	19,178,413	(9,779,043)
7		Third National Fadama Development	2,115,756	4,362,641	(2,246,886)
5		Health System Development project 11 {Add}	1,111,481	1,310,717	(199,236)
8		Commercial Agricultural Development	6,258,905	12,953,085	(6,694,180)
9		Malaria Control Booster Project (Add. Financing)	1,273,553	2,672,245	(1,398,692)
10		National Erosion and Watershed Management Project	2,064,192	2,464,222	(400,030)
11		Rural Access Agricultural Marketing Project	1,676,209	3,480,921	(1,804,712)
		Agro Processing Productivity Enhancement & Livelihood Support (APPEALS)	15,315,911	31,499,507	(16,183,596)
		Total	43,994,437	88,069,420	(44,074,983)
35		Accumulated Suplus/(Deficit)			
		Opening Balance as at 1st January 2023	198,229,612		
		Surplus for the year 2023	35,254,446		
		Additional Capital Grants	35,527,993		
	43020102	Changes in Net Surplus (Prior year adjustments) (Note 32)	18,966,753		
	43020102	Changes in Capital Grants (Prior year adjustments) (Note 33)	(38,505,902)		
	43020102	Other Changes in Equity (Prior year adjustments) (Note 34)	10,789,326		
	43030102	Changes in Exchange Transaction (Note 35)	(37,155,368)		
			223,106,859		

Laying Foundation of
Madobi Bridge
By His Excellency
Engr. Abba Kabir Yusuf
Kano State Exe. Governor



Schedules



kano my city, my state

Schedule 1: Statutory Allocation from FAAC 2023

Statutory Allocation from FAAC 2023

Description	Net Statutory Allocation (SRA) a	Total Deductions b	Gross Statutory Allocation (SRA) c=(a+b)	Value Added Tax (VAT) d	Total FAAC Receipts e=(c+d)
Months	N'000	N'000	N'000	N'000	N'000
January 2023 (Dec, 2022)	5,214,587	1,689,509	6,904,096	4,629,788	11,533,885
February	1,654,905	2,358,440	4,013,345	4,376,971	8,390,316
March	1,471,912	2,350,517	3,822,429	4,378,746	8,201,174
April	2,808,533	2,358,961	5,167,494	3,931,667	9,099,160
May	2,174,572	1,520,832	3,695,404	3,822,623	7,518,027
June	4,015,896	1,536,254	5,552,150	4,790,384	10,342,534
July	2,064,843	1,132,170	3,197,013	5,165,024	8,362,037
August	2,968,659	1,153,574	4,122,234	5,256,961	9,379,195
September	2,609,699	1,128,293	3,737,992	6,150,108	9,888,100
October	2,976,056	1,121,975	4,098,031	5,400,735	9,498,767
November	2,082,687	1,119,694	3,202,381	6,036,901	9,239,282
December	2,646,990	1,164,412	3,811,402	6,682,925	10,494,327
Total	32,689,339	18,634,633	51,323,972	60,622,831	111,946,803
January 2024 (Dec, 2023)	2,622,646	1,063,225	3,685,870	8,653,297	12,339,168

Schedule 1: Statutory Allocation from FAAC 2023

Total Deductions 2023

Description	Foreign Deductions a	Domestic Deductions b	Faris Club Refund c	Total Ecological Deductions d	Total Deductions e=(a+b+c+d)
Months	N'000	N'000	N'000	N'000	N'000
January 2023 (Dec, 2023)	303,220	1,193,819	-	192,470	1,689,509
February	202,478	1,196,655	821,859	137,449	2,358,440
March	202,478	1,192,586	821,859	133,594	2,350,517
April	202,478	1,195,381	821,859	139,244	2,358,961
May	202,478	1,194,744	-	123,611	1,520,832
June	202,478	1,183,997	-	149,779	1,536,254
July	202,478	761,427	-	168,265	1,132,170
August	202,478	761,427	-	189,670	1,153,574
September	202,478	761,427	-	164,389	1,128,293
October	202,478	761,427	-	158,071	1,121,975
November	202,478	761,427	-	155,789	1,119,694
December	202,478	761,427	-	200,508	1,164,412
Total	2,530,477	11,725,742	2,465,576	1,912,839	18,634,633
January 2024 (Dec, 2023)	202,478	761,427	-	99,320	1,063,225

Schedule 2: OTHER RECEIPTS (FGN)

OTHER RECEIPTS FROM FGN AS PER FAAC DISTRIBUTION FILE

Description	January 2023	February	March	April	May	June	Grand Total
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
Differential Exchange Gain	245,294	-	-	-	-	6,331	251,625
Foreign Excess Crude Oil	2,118	2,118	2,124	2,119	-	-	8,479
Domestic Excess Crude Oil	46,001	46,969	47,938	48,906	-	-	189,815
Ecological Fund Distributions	192,470	137,449	133,594	139,244	123,611	149,779	876,148
Oil Excess Revenue Acct	661	661	661	661	-	-	2,644
Non-Oil Excess Revenue	4,973,626	357,982	-	-	268,241	-	5,599,848
Non-Mineral Revenue	-	1,117,669	-	-	-	-	1,117,669
Electronic Money Transfer Levy	516,791	-	252,952	313,475	316,679	304,602	1,704,498
Forex Equalization Fund	-	-	1,166,846	-	486,186	-	1,653,032
Total (A)	5,976,961	1,662,848	1,604,115	504,405	1,194,716	460,713	11,403,758

Description	July	August	September	October	November	December	Grand Total
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
Differential Exchange Gain	3,223,741	2,916,617	2,362,655	1,768,141	1,926,602	3,629,662	15,827,419
Infrastructure Development	7,000,000	-	-	7,000,000	-	7,000,000	21,000,000
Paliative	-	2,000,000	-	-	-	-	2,000,000
Sure-P Refund	-	-	7,476,162	-	-	-	7,476,162
Ecological Fund Distributions	168,265	189,670	164,389	158,071	155,789	200,508	1,036,691
Non-Oil Excess Revenue	-	-	-	-	652,531	-	652,531
Electronic Money Transfer Levy	242,095	271,790	294,991	231,011	331,846	236,569	1,608,302
Total (B)	10,634,101	5,378,077	10,298,197	9,157,223	3,066,768	11,066,740	49,601,106
Grand Total (A+B)	16,611,062	7,040,925	11,902,312	9,661,628	4,261,484	11,527,452	61,004,863

Schedule 2: OTHER RECEIPTS (FGN)**OTHER RECEIPTS FROM FGN AS PER BANK STATEMENTS (KANO STATE FAAC ACCOUNT)**

Description	January 2023	February	March	April	May	June	Grand Total
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
Differential Exchange Gain	238,684	-	562,767	562,767	1,403,684	-	2,767,900
Electronic Money Transfer Levy	516,791	287,408	252,952	313,475	316,679	225,988	1,913,292
Release/NNPC Limit	-	-	-	-	-	29,801	29,801
State Augument/ Refund/Escrow Acct	-	-	-	3,764,441	261,012	108,755	4,134,208
Ecological Fund Distributions	185,860	163,133	141,967	102,152	139,244	98,911	831,267
Foreign Excess Crude Oil	6,610	-	-	-	-	6,331	12,941
Non-Mineral Revenue	-	1,087,552	-	-	-	1,076,153	2,163,705
Forex Equalization Fund	-	-	1,135,404	31,442	473,085	189,234	1,829,165
Total (A)	947,945	1,538,092	2,093,090	4,774,276	2,593,704	1,735,174	13,682,281

OTHER RECEIPTS FROM FGN AS PER BANK STATEMENTS (KANO STATE FAAC ACCOUNT)

Description	July	August	September	October	November	December	Grand Total
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
Differential Exchange Gain	3,223,741	2,916,617	2,362,655	1,768,141	1,926,602	3,629,662	15,827,419
Electronic Money Transfer Levy	242,095	271,790	294,991	231,011	331,846	255,625	1,627,358
FIRS/Additional Exch. Gain	304,602	360,143	-	-	-	-	664,744
Non Oil Revenue	-	-	-	1,925,969	-	-	1,925,969
Inf Dev	-	7,000,000	-	-	7,000,000	7,000,000	21,000,000
Palliative	-	2,000,000	-	-	-	-	2,000,000
Sure-P	-	-	7,476,162	-	-	-	7,476,162
Release/NNPC Limit	-	-	-	-	178,643	-	178,643
State Augument/Refund/Escrow Acct	-	-	-	53,335	652,531	18,070	723,936
Ecological Fund Distributions	149,779	211,514	199,643	164,389	158,068	137,719	1,021,112
Non-Mineral Revenue	1,385,516	-	-	-	-	-	1,385,516
Total (B)	5,305,733	12,760,064	10,333,451	4,142,845	10,247,690	11,041,077	53,830,859
Grand Total (A+B)	6,253,678	14,298,156	12,426,541	8,917,121	12,841,393	12,776,251	67,513,140

Schedule 3: AIDS & GRANTS 2023

MDAs/Projects	Opening Balance as at 1st Jan, 2023	Amount Received 2023	Amount Available for Expenditure 2023	Expenditure 2023	Balance as at 31st Dec, 2023
	N'000	N'000	N'000	N'000	N'000
Internal Grants					
Rural Access and Agricultural Mobility Projects Directorate	76,801	-	76,801	-	76,801
Kano State College of Education And Preliminary Studies (KSCEPS)	72,872	-	72,872		72,872
Yusuf Maitama Sule University, Kano	288,505	335,635.55	624,141	454,571.68	169,569
Kano State Qur'anic And Islamiyya Schools Mangement Board	5	17,898.50	17,903	9,514.40	8,389
University of Science and Tecnology Wudil	265,310	186,846.70	452,157	256,594.95	195,562
Ministry of Acgriculture	22,868	-	22,868		22,868
Kano State Polytechnic	336,895	1,480,753	1,817,648	1,380,302.43	437,346
Sa'adatu Rimi College of Education Kumbotso Kano	199,680	343,286	542,966	417,788	125,178
NG-Cares Fund	27,000	3,245,319	3,272,319	700,667	2,571,652
Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)	37,385	1,557,192	1,594,577	964,061	630,515
Accelarating Nutrition Result in Nigeria (ANRIN)	143,245	1,347,439	1,490,684	1,440,770	49,914
Innovation Development and Effectiveness of the Acquization of Skills (IDEAS)	5,821.60	322,402.79	328,224	323,515.96	4,708
Immunization Plus and Malaria Process by Accelarating Coverage and Transform Services (IMPACT)	-	45,500.00	45,500	-	45,500

Schedule 3: AIDS & GRANTS 2023

Ministry of Agric					
Rural Access and Agricultural Marketing Project (RAAMP)	332,600.40	209,203.92	541,804	474,252.45	67,552
Ministry of Agriculture (SAPZ.)	23	4,864.05	4,887	4,864.05	23
Kano State Agricultural Development Project	895,952	416,656	1,312,608	416,656	895,952
Kano State Agropastoral Development Project (KSADP)	1,334,151	12,464,611	13,798,762	13,217,775	580,987
Kano FADAMA Cares	27,142		27,142		27,142
Rural Access and Agricultural Mobility Projects Directorate	1,701,584	-	1,701,584	-	1,701,584
Kano State Bureau of Statistics	2.43	-	2	-	2
Kano State Primary Health Care Mgt Board			-		-
Primary Health Care Mgt Board (PHMB)	106,246	-	106,246	-	106,246
UNICEF	128,933	1,491,871.49	1,620,805	1,371,098.39	249,707
Routine Immunization Activities	1,170	824,872.42	826,043	772,245.65	53,797
HMOU	71,404	382,885.03	454,289	165,572.19	288,717
Basic Health Care Provision Fund	670,189	22,139.93	692,329	18,716.00	673,613
COVID 19	4,864	670,264.00	675,128	670,264.00	4,864
Ministry of Health:			-		-
Ministry of Health	205,662	1,443,818	1,649,480	1,310,732	338,748
UNICEF	15,248	199,451	214,698	175,487	39,211
Health Basket (MoU)	234,503	553,060	787,564	676,662	110,902
Basic Health Care Provision Fund	1,110	886	1,996	1,646	351
SUBEB			-		-
SUBEB (BESDA)	10,329,750	46,596.87	10,376,347	8,913,961	1,462,385
SUBEB (UBEC Marching Grant)	1,269,871	1,717,541	2,987,412	1,330,884	1,656,528
Addolecent Girls Initiatives for Learning and Empowermet (AGILE)	111,066	6,197,000	6,308,066	4,534,340	1,773,727
Total Aids and Grants	18,917,859	35,527,993	54,445,852	40,002,941	14,442,912

Schedule 4: INTERNALLY GENERATED REVENUE (IGR) 2023

KANO STATE IGR JANUARY TO DECEMBER, 2023

CODE	Line Items	JANUARY N'000	FEBRUARY N'000	MARCH N'000	APRIL N'000	MAY N'000	JUNE N'000	JULY N'000	AUGUST N'000	SEPTEMBER N'000	OCTOBER N'000	NOVEMBER N'000	DECEMBER N'000	TOTAL N'000
12010101	Pay-As-You-Earn (PAYE)	1,482,694	1,338,994	1,342,125	1,241,734	1,601,633	1,657,758	1,508,870	1,651,317	1,630,279	1,564,695	1,429,973	1,792,086	18,242,159
12010501	Direct Assessment	103,715	62,486	32,536	39,697	52,244	40,008	46,541	71,765	40,002	44,156	46,287	141,993	721,430
12010301	Penalty For Offences	2,080	1,449	-	-	-	32	270	-	-	17,389	7,377	1,354	29,951
120103	Capital Gains Tax	550	17,597	-	1,345	-	1,000	-	-	300	-	70	9,751	30,611
12010401	Withholding Tax On Dividend	31	5,492	1,500	2,066	35,978	55,604	6,089	4,906	26,184	6,004	7,138	6,419	157,412
12010402	Withholding Tax On Rent	9,543	13,785	38,319	4,495	10,789	13,496	5,160	12,571	12,222	9,789	51,322	25,026	206,517
12010403	Withholding Tax On Bank Interest	78,519	56,824	70,866	50,124	77,783	107,283	76,487	85,589	86,585	110,722	81,357	111,856	993,995
12010404	Withholding Tax On Directors Fees	2,325	3,832	1,059	2,490	2,903	4,205	50,315	1,687	505	3,450	2,705	2,297	77,772
12010405	Withholding Tax On Contracts	39,738	31,186	32,185	27,716	42,776	40,559	41,514	23,313	42,856	23,607	28,321	28,915	402,688
12010603	Kano State Development Levy	5,645	2,603	918	2,005	825	251	795	746	289	67	734	732	15,609
12010604	Other Direct Taxes	11,308	109,610	66,330	10,250	118,586	26,195	7,808	55,554	97,907	8	79,413	20	582,987
12020602	Consumption Taxes	362	364	2,991	-	20	1,813	3,274	1,551	1,566	35	61	2,925	14,962
12020304	Withholding Tax On Royalties	22	21	13	-	-	-	-	90	18,184	-	4,926	19,158	42,413
12010409	Withholding Tax On Commission	11,006	14,079	10,263	38,252	5,822	6,974	24,228	13,764	1,576	2,631	4,118	10,063	142,774
12010406	Withholding Tax On Consultancy/professional Fees	44,067	52,900	36,941	42,818	259,119	45,182	39,255	48,232	42,875	96,789	35,478	36,305	719,362
12020123	Motor Vehicle Licences	9,065	8,010	8,550	8,861	13,051	10,380	11,501	12,011	8,136	6,863	12,485	12,165	121,078
12020132	Driver's Licences And Learner's Permit	16,538	10,230	12,110	6,380	17,276	14,844	14,865	15,697	13,465	17,114	86,511	17,254	242,283
12020130	Vehicle Plate Number	8,150	4,015	16,892	26,406	40,501	25,545	27,301	27,488	24,536	25,668	27,135	28,660	282,298
12020143	Other Licences	1,270	2,656	1,005	1,115	19,943	1,315	1,849	2,490	792	4,607	156	2,454	39,652
	Road Congestion Charges	-	-	-	-	4,016	-	-	-	-	-	-	-	4,016
12020409	Vehicle Registration And Weighing Fees	701	451	551	583	1,420	712	771	-	681	-	6,407	6,558	18,833
12010602	Stamp Duties & Penalties	525	516	491	464	1,084	58	-	209	165	53	474	335	4,375
12020142	Taxi Registration	-	-	-	-	-	-	-	-	-	6,065	183	246	6,494
12020123	Vehicle Heckney Permit	356	305	403	422	823	814	655	645	589	743	616	450	6,620
12020111	Miscellaneous	-	-	-	-	-	-	-	375	-	10,967	-	22,677	34,019
12020130	Driver's Badge	181	165	203	234	450	400	510	508	385	171	96	76	3,380
12020124	Conductor's Badge	-	-	-	-	-	-	-	-	-	-	96	76	172
	KSTR	125	107	189	201	403	271	305	300	261	-	-	-	2,160
1220148	Yellow Form	56	90	76	81	166	120	132	135	115	618	642	748	2,937
12020150	Road Worthiness	4,505	2,797	6,115	652	-	7,009	7,303	7,396	4,505	8,583	8,757	10,071	67,681
12020309	Kano State Development Levy(MLO)	256	211	356	402	1,344	989	1,050	1,072	979	1,081	1,153	1,281	10,170
12010319	BACKDUTY ASSESSMENT	28,041	17,423	72,280	19,594	19,385	66,475	55,771	22,728	42,815	11,901	89,619	111,645	557,678
12010314	PRESUMPTIVE TAX	6,829	219	2,126	2,061	2,447	5,672	7,026	2,476	2,058	1,763	10,926	9,150	52,754
	Container/ Haulage Discharge Fees	2,125	1,620	1,835	800	900	930	460	654	380	320	460	-	10,484
	Specialised Vehicle Parking Fees	747	104	36	1,563	2,988	-	72	54	-	-	-	-	5,564

Schedule 4a: INTERNALLY GENERATED REVENUE (IGR) 2023

KANO STATE IGR JANUARY TO DECEMBER, 2023

CODE	Line Items	JANUARY N'000	FEBRUARY N'000	MARCH N'000	APRIL N'000	MAY N'000	JUNE N'000	JULY N'000	AUGUST N'000	SEPTEMBER N'000	OCTOBER N'000	NOVEMBER N'000	DECEMBER N'000	TOTAL N'000
	Agric'l Product/Produced Sales Levy	800	500	400	500	500	100	100	150	300	-	1,500	-	4,850
	Land use charges/ property Tax	36,226	30,794	36,706	28,997	32,608	25,770	10,086	45,757	63,005	223,622	41,706	23,481	598,758
	Excess Charges/Interest Recovery	516,796	540,260	-	-	1,369,904	-	-	-	-	-	4,173,000	-	6,599,959
	Sand Dreging	5,491	721	18,449	1,145	2,259	6,383	5,830	3,239	1,525	1,993	2,613	-	49,648
	Animal Trade Levy	40	-	-	20	20	20	13	20	9	15	9	-	166
	Mobile Advert	-	-	-	-	-	-	-	-	-	-	8,312	-	8,312
12020759	MDA's	945,854	773,065	501,184	1,008,967	525,984	848,581	457,276	387,112	1,913,978	940,953	579,570	670,653	9,054,128
	TOTAL	3,376,282	3,104,840	2,316,002	2,572,437	4,265,949	2,517,496	2,413,482	2,501,591	4,080,007	3,082,441	6,831,705	3,106,880	40,169,114

Schedule 4b: INTERNALLY GENERATED REVENUE (IGR) 2023

INTERNALLY GENERATED REVENUE BY MDAs

ADMIN CODES	MDAs	Actual 2023	Final Budget 2023	Variances	Performance
		N'000	N'000	N'000	%
011100900104	Guidance And Counselling Board	-	70	70	0%
011103700100	Kano State Pilgrim Board	4,810	73,500	68,690	654%
012300100100	Ministry Information And Culture	-	104	104	0%
012300200100	Abubakar Rimi Television (ARTV)	56,577	60,000	3,423	9430%
012300300100	Kano Radio Corporation	53,338	60,000	6,662	8890%
012300400100	Kano Printing Press	321,028	50,000	(271,028)	64206%
012300500100	Triumph Publishing Company	1,167	75,000	73,833	156%
012300700100	Censorship Board	1,605	15,000	13,395	1070%
012500100100	Civil Service Commission	-	1,000	1,000	0%
014000100100	Office of the Auditor General	175	500	325	3500%
021500100100	Ministry of Agriculture	50,612	12,588	(38,024)	40206%
021511600100	KASCO	859,541	1,202,294	342,753	7149%
022000100100	Ministry of Finance	27,498	300,000	272,502	917%
022000800131	Kano State Internal Revenue Service	31,114,987	28,397,377	(2,717,610)	10957%
022200100100	Ministry of Commerce	66,457	20,000	(46,457)	33229%
022200200100	Kwari Market Management Board	37,132	-	(37,132)	0%
022200400100	Abubakar Rimi MARKET	14,185	101,180	86,995	1402%
022200500100	Tourism Board	51,283	11,000	(40,283)	46620%
023400100100	Ministry of Works And Infrastructure	437,969	166,978	(270,991)	26229%
023400200100	Housing Corporation	311,961	287,000	(24,961)	10870%
023400400100	Kano Road Management Agency (KARMA)	-	500	500	0%

Schedule 4b: INTERNALLY GENERATED REVENUE (IGR) 2023

023403900104	Fire Service	4,635	2,200	(2,435)	21068%
023405600100	Kano State Urban Beautification And Landscaping Agency	4,995	-	(4,995)	0%
023505700100	Bureau For Land Management	1,990,055	3,182,944	1,192,889	6252%
023505800100	Kano Urban Planning and Development Agency (KNUPDA)	2,008,191	737,432	(1,270,758)	27232%
023600300100	History And Culture Bureau	50	600	550	833%
023605400100	Zoological Garden	29,312	50,000	20,688	5862%
025200100100	Ministry of Water Resources	4,905	7,760	2,855	6321%
025210100100	Kano State Water Board	414,956	857,378	442,422	4840%
025600100100	Ministry of Transport	90,171	-	(90,171)	0%
025600100133	Vehicle Inspection Office (VIO)	32,545	-	(32,545)	0%
025600200100	Ministry of Housing And Transport	-	-	-	0%
025600300100	Kano Line	12,950	122,780	109,830	1055%
025600400100	Kano Road and Traffic Agency (KAROTA)	57,277	856,000	798,723	669%
026300700100	RUWASA	-	1,770	1,770	0%
031805100100	High Court Of Justice	57,648	50,750	(6,898)	11359%
031805300100	Sharia Court Of Appeal	16,388	89,544	73,156	1830%
051300100100	Ministry of Youth And Sports	-	50,000	50,000	0%
051305500100	Sport Commission	-	-	-	0%
051305600100	Kano Pillars	3,819	100,000	96,181	382%
051400100100	Ministry of Women Affairs	300	3,000	2,700	1000%
051700100100	Ministry of Education	4,967	360	(4,607)	137983%
051700300100	SUBEB	-	2,000	2,000	0%
051700800100	Library Board	2,276	1,000	(1,276)	22765%

Schedule 4b: INTERNALLY GENERATED REVENUE (IGR) 2023

051701000100	Agency For Mass Education	200	200	-	10000%
051701500100	Science And Technical Board	300	28,000	27,700	107%
051701600100	Private And Voluntary Inst Board	158,575	75,500	(83,075)	21003%
051702600100	Kano State Senior Secondary Schools Management Board	8	-	(8)	0%
052100100100	Ministry of Health	11,650	86,000	74,350	1355%
052100300100	Hospital Management Board	135,135	220,000	84,865	6142%
052100300200	Muhammad Abdullahi Wase Hospital	292,933	300,000	7,067	9764%
052100400100	College of Nursing & Mid-Wifery Board	9,032	-	(9,032)	0%
052100400200	School of Nursing Kano	22,500	-	(22,500)	0%
052100400300	School of Basic Mid Wifery Kano	198	-	(198)	0%
052100400400	School of Basic Mid Wifery Dambatta	715	-	(715)	0%
052100400600	School of Nursing Madobi	6,797	-	(6,797)	0%
052100400700	School of Post Basic Aneathesia	38	-	(38)	0%
052101100100	PHIMA	6,045	50,000	43,955	1209%
052102000100	School of Hygiene	14,998	-	(14,998)	0%
052103000100	School of Health Technology Bebeji	260,790	-	(260,790)	0%
052104000100	School Health Technology Kano	17,978	-	(17,978)	0%
053500100100	Ministry of Enviroment	4,244	7,457	3,213	5691%
053500200100	REMASAB	3,035	-	(3,035)	0%
055100200100	Ministry For Local Government	-	15,000	15,000	0%
056900100100	Ministry for Higher Education	-	-	-	0%
056900200100	Kano Col. of Edu. and Preliminary Studies	3,472	136,701	133,229	254%
056900300100	Rabiu Musa Kwankwaso College of Arts & Remedial Studies T/Wada	231	18,000	17,769	128%

Schedule 4b: INTERNALLY GENERATED REVENUE (IGR) 2023

056901800100	Kano State Polytechnic	179,639	552,600	372,961	3251%
056902100100	Dangote University of Sci. and Technology	361,752	675,700	313,948	5354%
056902100101	Dangote University of Science & Technology (PGS Wudil)	19,365	-	(19,365)	0%
056902100102	Dangote University of Science & Technology (C&JE Wudil)	15,410	-	(15,410)	0%
056902800100	Yusuf Maitama Sule University, Kano (YUMSUK)	431,381	551,584	120,203	7821%
056902900100	School of Islamic and Legal Studies	253	133,418	133,165	19%
056903000100	Audu Bako College of Agriculture	19,774	30,001	10,227	6591%
056903100100	Sa'adatu Rimi University of Education	22,413	99,700	77,287	2248%
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	191	-	(191)	0%
056904800100	Kano State Scholarship Board	-	4,000	4,000	0%
	Due Process Bureau	24,300	20,000	(4,300)	12150%
	Grand Total	40,169,114	39,953,471	(215,644)	10054%

Schedule 5a: PERSONNEL COST

STATE PAYROLL - SALARY AND WAGES

Month	Basic Salary (A)	Total Allowances (B)	Gross Salary C=(A+B)	Total Deductions (D)	Net Salary E=(C-D)	Pension Govt. (F)	Total Transfer G = (C+F)
January	3,439,512	1,144,330	4,583,842	1,120,197	3,463,645	550,868	5,134,710
February	3,433,360	1,162,365	4,595,725	1,130,481	3,465,243	550,213	5,145,938
March	3,449,283	1,172,988	4,622,271	1,139,907	3,482,364	551,579	5,173,851
April	3,678,173	1,293,236	4,971,408	1,192,460	3,778,948	597,898	5,569,306
May	3,791,629	1,288,122	5,079,751	1,213,606	3,866,146	609,493	5,689,244
June	3,294,718	1,090,102	4,384,820	1,079,277	3,305,543	537,617	4,922,438
July	3,307,067	1,104,276	4,411,342	1,082,219	3,329,123	538,541	4,949,884
August	3,319,342	1,120,572	4,439,914	1,097,264	3,342,649	540,574	4,980,487
September	3,322,135	1,132,968	4,455,102	1,091,021	3,364,081	539,532	4,994,634
October	3,346,967	1,138,980	4,485,946	1,109,079	3,376,867	546,693	5,032,639
November	3,492,886	1,189,665	4,682,552	1,146,866	3,535,686	559,892	5,242,444
December	3,683,831	1,255,233	4,939,064	1,234,022	3,705,042	595,713	5,534,777
Sub-Total (A)	41,558,902	14,092,836	55,651,738	13,636,400	42,015,338	6,718,613	62,370,351

Schedule 5a: PERSONNEL COST

Months	Deductions						Total Deductions
	Tax	Pension Cont. Staff	KSCHMA	UNION DUES	Loan & Other Deductions	Party Contributions	
January	258,851	259,232	125,568	78,542	391,416	6,600	1,120,210
February	258,553	258,924	125,363	78,402	402,789	6,450	1,130,481
March	260,326	259,567	125,866	79,012	408,676	6,460	1,139,907
April	276,592	281,364	134,630	84,649	409,651	6,550	1,193,436
May	283,563	286,820	139,682	87,818	409,164	6,560	1,213,606
June	246,796	252,996	118,011	75,844	384,031	610	1,078,289
July	249,139	253,431	118,425	75,931	384,103	1,190	1,082,219
August	251,642	254,388	118,934	75,934	394,507	1,860	1,097,264
September	252,576	253,897	118,804	75,433	388,171	2,140	1,091,021
October	255,711	257,267	119,346	75,477	396,828	4,450	1,109,079
November	266,358	263,479	125,218	79,132	407,129	5,550	1,146,866
December	277,246	280,336	134,629	84,945	451,196	5,670	1,234,022
Total	3,137,355	3,161,700	1,504,476	951,119	4,827,660	54,090	13,636,400

Note: Other deductions include development levy, *

Schedule 5a: PERSONNEL COST

OFF-PAYROLL SALARY

Month	Basic Salary (A)	Total Allowances (B)	Gross Salary C=(A+B)	Total Deductions (D)	Net Salary E=(C-D)	Pension Govt. (F)	Total Transfer G = (C+F)
January	605,615	298,288	903,903	289,249	614,654	185,137	1,089,039
February	605,615	298,288	903,903	289,249	614,654	185,137	1,089,039
March	591,563	291,367	882,930	282,538	600,392	180,841	1,063,771
April	587,414	289,323	876,738	280,556	596,182	179,573	1,056,310
May	598,761	294,912	893,673	285,976	607,698	183,042	1,076,715
June	565,333	278,448	843,781	270,010	573,771	172,823	1,016,603
July	565,333	278,448	843,781	270,010	573,771	172,823	1,016,603
August	552,908	272,328	825,235	264,075	561,160	169,024	994,259
September	556,599	274,146	830,744	265,838	564,906	170,152	1,000,897
October	559,162	275,408	834,570	267,062	567,507	170,936	1,005,506
November	562,256	276,932	839,189	268,540	570,648	171,882	1,011,071
December	564,321	277,949	842,270	269,526	572,744	172,513	1,014,783
Sub-Total (B)	6,914,879	3,405,836	10,320,715	3,302,629	7,018,087	2,113,881	12,434,597
Grant Total: = (A+B)	48,473,782	17,498,672	65,972,454	16,939,029	49,033,425	8,832,494	74,804,948

Schedule 5a: PERSONNEL COST

Salary Deductions (Off-State Payroll MDAs)

Months	Tax	Pension Cont. Staff	KSCHMA	UNION DUES	Loan & Other Deductions	Party Contributions	Total Deductions
January	59,761	59,837	33,105	23,699	86,274	9,311	271,988
February	59,702	59,776	33,064	23,671	88,549	9,281	274,042
March	60,056	59,904	33,164	23,793	89,726	9,283	275,927
April	63,309	64,264	34,917	24,921	89,921	9,301	286,633
May	64,703	65,355	35,927	25,554	89,824	9,303	290,667
June	57,350	58,590	31,593	23,160	84,797	8,113	263,604
July	57,819	58,677	31,676	23,177	84,811	8,229	264,390
August	58,319	58,868	31,778	23,178	86,892	8,363	267,399
September	58,506	58,770	31,752	23,078	85,625	8,419	266,150
October	59,133	59,444	31,860	23,086	87,356	8,881	269,762
November	61,263	60,687	33,034	23,817	89,417	9,101	277,319
December	63,440	64,058	34,917	24,980	98,230	9,125	294,750
Total	723,362	728,232	396,787	286,115	1,061,423	106,709	3,302,629

Schedule 5b: PERSONNEL COST

2023 PERSONNEL COST

CODE	MDAs	2023 ACTUAL	APPROVED BUDGET 2023	2023 ADJUSTMENT	2023 REVISED BUDGET	VARIANCE	PERF.
011100100100	Government House	64,416	61,005	-	61,005	(3,411)	106%
011100100200	Deputy Governors Office	24,885	21,215	-	21,215	(3,670)	117%
011100800100	Kano State Emergency Relief & Rehabilitation Board	112,672	120,550	-	120,550	7,878	93%
011100900100	Guidance and Counselling Board	13,519	13,446	-	13,446	(73)	101%
011101000100	Public Procurement Bureau	34,754	37,867	-	37,867	3,113	92%
011101100100	Public Complaint & Anti Corruption Commission	103,918	98,098	-	98,098	(5,820)	106%
011101300100	Council Affairs Directorate	-	20,006	-	20,006	20,006	0%
011101400100	Community Re-orientation Council	29,790	27,723	-	27,723	(2,067)	107%
011103700100	Pilgrim Welfare Board	45,493	48,182	-	48,182	2,689	94%
011105500204	Admin & General Services	1,828,974	1,842,982	-	1,842,982	14,008	99%
011105800100	Protocol Directorate	15,263	13,213	-	13,213	(2,050)	116%
011106400100	Kano State Bureau of Statistics	27,964	27,228	-	27,228	(736)	103%
011200300100	House of Assembly	414,795	828,705	-	828,705	413,910	50%
011200300600	Public Account Committee	13,728	13,571	-	13,571	(157)	101%
012300100100	Ministry of Information & Internal Affairs	274,050	237,631	-	237,631	(36,419)	115%
012300200100	AR Television Corporation	116,485	116,390	-	116,390	(95)	100%
012300300100	Kano State Radio Corporation	136,074	141,852	-	141,852	5,778	96%
012300400100	Government Printing Press	60,912	60,074	-	60,074	(838)	101%
012300500100	Triumph Publishing Company	-	8,000	-	8,000	8,000	0%
012300700100	Kano State Censorship Board	20,887	19,106	-	19,106	(1,781)	109%
012500100200	Office of the Head of Civil Service	1,449,047	1,398,654	-	1,398,654	(50,393)	104%
012500800100	Pension Fund Trustees	27,900	22,976	-	22,976	(4,924)	121%

Schedule 5b: PERSONNEL COST

CODE	MDAs	2023 ACTUAL	APPROVED BUDGET 2023	2023 ADJUSTMENT	2023 REVISED BUDGET	VARIANCE	PERF.
012501000100	Kano State Computer Centre	7,446	7,970	-	7,970	524	93%
014000100100	Office of the Auditor General (State)	154,167	639,069	-	639,069	484,902	24%
014000200100	Local Government Audit	150,072	168,869	-	168,869	18,797	89%
014000300100	Audit Service Commission	-	40,000	-	40,000	40,000	0%
014700100100	Civil Service Commission	24,564	23,525	-	23,525	(1,039)	104%
014800100100	Kano State Ind. Elect. Comm.	40,014	26,954	-	26,954	(13,060)	148%
016100200121	Research, Evaluation and Political Affairs	1,123,561	1,500,000	-	1,500,000	376,439	75%
017700100200	Kano State Zakkat Comm.	3,365	3,889	-	3,889	524	87%
017700100300	Kano State Hisbah Comm.	327,720	224,328	-	224,328	(103,392)	146%
017700100400	Kano Sharia Commission	61,841	62,788	-	62,788	947	98%
021500100100	Ministry of Agric. & Nat. Res	619,668	631,281	-	631,281	11,613	98%
021511400100	KNARDA	1,334,790	1,400,775	-	1,400,775	65,985	95%
021511600100	KASCO	43,208	43,026	-	43,026	(182)	100%
022000100100	Ministry of Finance	2,294,608	2,534,381	4,000,000	6,534,381	4,239,773	35%
022000800100	Kano State Internal Revenue Services	910,258	1,007,552	-	1,007,552	97,294	90%
022200100100	Min. of Commerce Ind. & Co-op.	205,353	202,646	-	202,646	(2,707)	101%
022200400100	Abubakar Rimi Market	-	3,954	-	3,954	3,954	0%
022200500100	Tourism Management Board	45,735	50,230	-	50,230	4,495	91%
022800100100	Ministry for Science Technology & Innovation	50,160	50,431	-	50,431	271	99%
023400100100	Ministry of Works & Infrastructure	539,391	597,108	-	597,108	57,717	90%
023400400100	Kano State Road Maint. Agency (KARMA)	-	5,146	-	5,146	5,146	0%
023403900100	Kano State Fire Service	741,667	674,527	-	674,527	(67,140)	110%

Schedule 5b: PERSONNEL COST

CODE	MDAs	2023 ACTUAL	APPROVED BUDGET 2023	2023 ADJUSTMENT	2023 REVISED BUDGET	VARIANCE	PERF.
023405700100	Bureau for Land Management	266,888	280,156	-	280,156	13,268	95%
023405800100	Kano State Urban Planning & Development Authority	164,843	197,594	-	197,594	32,751	83%
023600300100	History & Culture Bureau	144,272	88,309	-	88,309	(55,964)	163%
023605400100	Zoological & Wild Life Mgt. Agency	141,038	139,792	-	139,792	(1,247)	101%
023800100100	Ministry of Planning & Budget	71,562	52,672	-	52,672	(18,890)	136%
025200100100	Ministry of Water Resources	132,929	149,778	-	149,778	16,849	89%
025210100100	Kano State Water Board	175,140	642,965	-	642,965	467,825	27%
025210700100	Rural Water Supply & Sanitation Agency (RUWASA)	43,864	46,200	-	46,200	2,336	95%
025600200100	Housing Corporation	-	9,839	-	9,839	9,839	0%
025600300100	Kano State Transport Authority	-	11,002	-	11,002	11,002	0%
025600400100	Kano State Road Transport Agency (KAROTA)	1,492,312	1,200,986	-	1,200,986	(291,326)	124%
026300100100	Min. of Rural & Comm. Dev.	90,642	102,085	-	102,085	11,443	89%
026300300100	Rural Electrification Board	94,257	112,964	-	112,964	18,706	83%
031801100100	Judicial Service Commission	49,163	290,039	-	290,039	240,876	17%
031805100100	High Court of Justice	1,287,776	1,736,974	-	1,736,974	449,198	74%
031805300100	Sharia Court of Appeal	1,687,776	1,868,920	-	1,868,920	181,145	90%
031806100100	Multi-Door Court House	-	395,000	-	395,000	395,000	0%
032600100100	Ministry of Justice	324,486	312,315	-	312,315	(12,171)	104%
032600200100	Law Reform Commission	16,100	30,699	-	30,699	14,599	52%
051305100100	Youth Development Directorate	48,127	42,562	-	42,562	(5,565)	113%
051305500100	Kano State Sports Commission	188,626	154,872	-	154,872	(33,754)	122%
051305600100	Kano Pillars Football Club	258,809	332,795	-	332,795	73,986	78%
051400100100	Ministry of Women Affairs & Social Dev.	142,416	143,667	-	143,667	1,251	99%

Schedule 5b: PERSONNEL COST

CODE	MDAs	2023 ACTUAL	APPROVED BUDGET 2023	2023 ADJUSTMENT	2023 REVISED BUDGET	VARIANCE	PERF.
051700100100	Ministry of Education	320,120	331,716	-	331,716	11,596	97%
051700300100	SUBEB	240,212	263,520	-	263,520	23,308	91%
051700800100	Kano State library Board	149,922	162,345	-	162,345	12,423	92%
051701000100	Agency for Mass Education	319,652	274,493	-	274,493	(45,159)	116%
051701500100	Science & Technical Schools Board	2,234,501	2,145,493	-	2,145,493	(89,008)	104%
051702600100	Senior Secondary Schools Mgt. Board	18,415,240	16,013,016	-	16,013,016	(2,402,224)	115%
051702700100	Kano State Islamic & Quaranic School Board	31,224	21,600	-	21,600	(9,624)	145%
051705600100	Kano State Scholarship Board	29,837	29,534	-	29,534	(303)	101%
052100100100	Ministry of Health	1,173,111	1,172,492	-	1,172,492	(620)	100%
052100300100	H.M.B. (HQ and Zones)	14,863,713	12,497,972	-	12,497,972	(2,365,741)	119%
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	124,398	1,448,087	-	1,448,087	1,323,689	9%
052100500100	Primary Health Care Mgt. Board (PHCMB)	306,370	183,331	-	183,331	(123,039)	167%
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	-	28,000	-	28,000	28,000	0%
053500100100	Ministry of Environment	602,542	713,531	-	713,531	110,989	84%
053500200100	Refuse Management & Sanitation Board (REMASAB)	144,275	-	-	-	(144,275)	#DIV/0!
053500300100	Kano State Afforestation Project (KNAP)	37,288	42,695	-	42,695	5,407	87%
053500500100	Kano State Sustainable Projects	6,486	6,585	-	6,585	99	98%
055100200100	Ministry for Local Government	81,105	78,670	-	78,670	(2,435)	103%

Schedule 5b: PERSONNEL COST

CODE	MDAs	2023 ACTUAL	APPROVED BUDGET 2023	2023 ADJUSTMENT	2023 REVISED BUDGET	VARIANCE	PERF.
055100300100	Chieftancy Affairs	1,906	2,351	-	2,351	445	81%
056900100100	Ministry for Higher Education	14,628	14,689	-	14,689	61	100%
056900200100	College of Education & Preliminary Studies	958,341	832,814	-	832,814	(125,527)	115%
056900300100	RMK College of Basic & Remedial Studies T/Wada	467,183	436,484	-	436,484	(30,699)	107%
056901800100	Kano State Polytechnic	2,728,596	2,250,844	-	2,250,844	(477,752)	121%
056902100100	Dangote University of Science & Technology (Wudil)	3,340,284	3,434,871	-	3,434,871	94,587	97%
056902800100	Yusufu Maitama Sule University	3,089,412	3,102,745	-	3,102,745	13,333	100%
056902900100	Aminu School of Islamic Legal Studies	1,440,270	1,007,683	-	1,007,683	(432,587)	143%
056903000100	Audu Bako College of Agric Danbatta	615,380	519,388	-	519,388	(95,992)	118%
056903100100	Sa'adatu Rimi University Kano	2,754,816	2,546,101	-	2,546,101	(208,715)	108%
	TOTAL	74,804,948	72,980,159	4,000,000	76,980,159	2,175,211	97%

Schedule 6 SALARY REFUND 2023

SALARY REFUND AS AT 31ST DECEMBER, 2023

MDAs	Amount
	N'000
Office of the Auditor General	79
Kano State Senior Secondary School Mgt. Board	390
Hospital Management Board (H.M.B)	193
Kano State College of Education and Preliminary Studies	93
Corporate Security	29
Sa'adatu Rimi College of Education	554
Kano Teachers Service Board	85
Total (A)	1,424
2% Educational Levy (B)	337,169
Sales of Investments	
Sales of Houses (Ja'iz Bank)	355,031
Sales of GPs (Zenith Bank)	517,888
Total (C)	872,919
Grant Total	1,211,512

Schedule 7: STATE INVESTMENT IN SECURITIES AND PROPERTIES

SN	INVESTMENTS	CURRENT VALUE 31st December, 2022			CURRENT VALUE 31st December, 2023			GAIN/LOSS
		Unit	Rate	Amount	Unit	Rate	Amount	Increase/Decrease
A	Quoted Companies		N'	N'000		N'	N'000	N'000
1	Sterling Bank Plc	5,263,157	1.40	7,368	5,263,157	4.29	22,579	15,211
2	Access Bank Plc	65,469	8.50	556	65,469	23.15	1,516	959
3	Unity Bank	78,564,411	0.55	43,210	78,564,411	1.62	127,274	84,064
4	WAPIC Insurance Plc	13,971	0.40	6	13,971	0.68	10	4
	Sub total			51,141			151,378	100,237
B	Unquoted Companies							
1	NNDC	51,300,000	1.00	51,300	51,300,000	1.00	51,300	-
2	KSIP	456,000,000	1.00	456,000	456,000,000	1.00	456,000	-
	Kano Data Center							
3	Dala Building	1,232,863,792	1.00	1,232,864	1,232,863,792	1.00	1,232,864	-
4	Sovereign Wealth Fund	\$ 15,110,731	448.55	6,777,918	\$ 15,110,731	899.39	13,590,486	6,812,567
5	Niger Delta Power Holding Company (Shares)	19,387,708	1.00	19,388	19,387,708	1.00	19,388	-
	Sub total			8,537,470			15,350,037	6,812,567
	Grand total			8,588,611			15,501,416	6,912,805
C	Investment In Properties							
1	Housing Corporation (Sheikh N. Kabara, Sheikh I. Rabi'u, Sheikh Jaafar)			22,528,478			(796,229)	21,732,249
	Sub total			22,528,478			(796,229)	21,732,249

Schedule 8: OVERHEAD COST AND OTHER RECURRENT EXPENDITURE

CODE	MDAs	ACTUAL EXPENDITURE	APPROVED BUDGET 2003	2023 REVISED BUDGET	VARIANCE	PERFORMANCE %
011100100100	Government House	3,967,885	948,667	1,258,983	(2,708,902)	315%
011100100200	Deputy Governors Office	245,693	676,365	534,135	288,442	46%
011100800100	Kano State Emergency Relief & Rehabilitation Board (SEMA)	163,867	42,455	40,051	(123,816)	409%
011100900100	Guidance and Counselling Board	49,227	13,800	13,098	(36,129)	376%
011101000100	Public Procurement Bureau	78,017	198,580	199,702	121,685	39%
011101100100	Public Complaint & Anti Corruption Commission	262,695	167,950	168,186	(94,509)	156%
011101300100	Council Affairs Directorate	49,149	21,340	21,340	(27,809)	230%
011101400100	Community Re-orientation Council	11,113	10,000	10,000	(1,113)	111%
011103700100	Pilgrim Welfare Board	332,839	259,475	335,390	2,551	99%
011105500100	Special Services Directorate	3,537,038	1,696,013	1,901,715	(1,635,323)	186%
011105500200	Kano State Cooperate Security Directorate	-	9,800	9,800	9,800	0%
011105600109	Special Duties Directorate	223,937	160,302	160,302	(63,635)	140%
011105700100	Research & Documentation Directorate	64,356	111,706	111,706	47,349	58%
011105800129	Protocol Directorate	6,116,751	654,200	854,200	(5,262,551)	716%
011105900100	Servicom Directorate	1,219	29,265	29,265	28,046	4%
011106000132	Kano state Liaison Office - Abuja	33,390	4,950	4,950	(28,440)	675%
011106000232	Kano state Liaison Office - Lagos	16,618	4,521	4,521	(12,097)	368%
011106400100	Kano State Bureau of Statistics	43,942	122,200	122,200	78,258	36%
011200300100	House of Assembly	7,154,359	9,192,495	8,267,895	1,113,536	87%
011200300600	Public Account Committee	31,729	16,374	10,374	(21,354)	306%
011200400100	Assembly Service Commission	-	177,000	177,000	177,000	0%
012300100100	Min. of Information & internal Affairs	2,317,828	493,802	1,549,997	(767,830)	150%

Schedule 8: OVERHEAD COST AND OTHER RECURRENT EXPENDITURE

012300200100	Abubakar Rimi Television Corporation	29,000	17,325	17,325	(11,675)	167%
012300300100	Kano State Radio Corporation	534,468	45,141	2,309,059	1,774,591	23%
012300400100	Gouvernement Printing Press	-	85,575	85,575	85,575	0%
012300500100	Triumph Publishing Company	132,557	21,045	21,045	(111,511)	630%
012300700100	Kano State Censorship Board	15,154	34,200	14,200	(954)	107%
012500100100	Office of the Head of Civil Service	218,134	70,000	50,000	(168,134)	436%
012500100400	Salary and wages Directorate	1,451	16,500	16,500	15,049	9%
012501000100	Kano State Computer Centre	2,404	1,539	1,539	(865)	156%
014000100100	Office of the Auditor General (State)	48,229	72,729	62,729	14,499	77%
014000200100	Local Government Audit	901	29,604	29,604	28,703	3%
014000300100	Audit Service Commission	-	20,000	20,000	20,000	0%
014700100100	Civil Service Commission	6,201	8,000	13,000	6,799	48%
014800100100	Kano State Ind. Elect. Comm.	4,654	50,592	50,592	45,939	9%
016100100200	Admin & General Services	513,324	166,000	166,000	(347,324)	309%
016100200121	Research, Evaluation and political Affairs	1,726,875	1,327,602	1,327,602	(399,273)	130%
016900100100	Ministry for Special Duties	13,731	26,250	26,250	12,519	52%
016900200100	People with Need Commission (PWD)	-	50,000	50,000	50,000	0%
016900300100	Disability Trust Fund (PWD)	-	100,000	50,000	50,000	0%
017700100100	Ministry of Religious Affairs	74,994	15,000	10,000	(64,994)	750%
017700100200	Kano State Zakkat Commission	6,374	24,700	10,700	4,326	60%
017700100300	Kano State Hisbah Commission	50,988	48,464	28,464	(22,524)	179%
017700100400	Kano Sharia Commission	19,963	24,910	10,910	(9,053)	183%
017700100500	Kano State Agency for Evacuation & Repatriation of Street Beggars	-	61,000	111,000	111,000	0%
021500100100	Ministry of Agric. & Natural Resources	72,366	32,500	22,500	(49,866)	322%
021500300103	LIVESTOCK TRAINIG INSTITUTE AND ENTR. BAGAUDA	1,015	600	600	(415)	169%
021511400100	KNARDA	19,962	12,436	12,436	(7,526)	161%
022000100100	Ministry of Finance	10,517,929	7,853,261	10,518,478	549	100%

Schedule 8: OVERHEAD COST AND OTHER RECURRENT EXPENDITURE

022000800100	Kano State Internal Revenue Services	1,799,882	2,012,140	2,012,140	212,258	89%
022000900100	Kano State Investment Promotion Agency	93,523	14,060	14,060	(79,463)	665%
022200100100	Ministry of Commerce Ind. & Co-op.	40,262	17,700	17,700	(22,562)	227%
022200200100	Kantin Kwari Market	-	41,000	41,000	41,000	0%
022200300100	Kano state Consumer Protection Council	1,760	61,000	61,000	59,240	3%
022200500100	Tourism Management Board	1,900	3,360	3,360	1,460	57%
022200600100	Cottage Trade and Street Hawking	-	15,100	15,100	15,100	0%
022800100100	Ministry for Science Technology & Innovation	19,137	27,127	27,127	7,990	71%
023400100100	Ministry of Works & Infrastructure	219,815	79,725	282,425	62,610	78%
023400400100	Kano State Road Maintenance Agency (KARMA)	615,747	183,223	183,223	(432,524)	336%
023403900100	Kano State Fire Service	3,122	7,730	7,730	4,608	40%
023405500100	Kano Metropolitan Agency	38,500	39,000	39,000	500	99%
023405600100	Urban Beautification & Landscaping Agency	57,578	36,985	36,985	(20,593)	156%
023405700100	Bureau for Land Management	69,287	112,520	112,520	43,233	62%
023405800100	Kano State Urban Planning & Development Authority (KNUPDA)	74,093	68,000	68,000	(6,093)	109%
023600100100	Ministry of Tourism & Culture	96,719	10,000	10,000	(86,719)	967%
023600300100	History & Culture Bureau	20,426	3,500	3,500	(16,926)	584%
023605400100	Zoological & Wild Life Mgt. Agency	12,040	9,570	9,570	(2,470)	126%
023800100100	Ministry of Planning & Budget	391,040	751,929	721,929	330,889	54%
025200100100	Ministry of Water Resources	10,182	13,650	26,650	16,468	38%
025210100100	Kano State Water Board	43,000	118,982	302,981	259,981	14%
025210600100	Wreca	-	2,400	2,400	2,400	0%
025210700100	RUWASA	3	6,050	6,050	6,047	0%
025600100100	Ministry of Housing & Transport	36,860	27,500	27,500	(9,360)	134%
025600200100	Housing Corporation	-	13,000	-	-	0%
025600300100	Kano State Transport Authority	-	24,500	23,000	23,000	0%

Schedule 8: OVERHEAD COST AND OTHER RECURRENT EXPENDITURE

025600400100	KNST Road Transport Agency (KAROTA)	461,438	231,549	33,049	(428,389)	1396%
025600500100	Kano Metropolitan Area Trans. Agency (KAMATA)	-	15,108	15,108	15,108	0%
025600600100	Kano State Permissable Weight and Weight Bridges	-	30,000	30,000	30,000	0%
026300100100	Ministry of Rural & Community Dev.	46,195	30,650	30,650	(15,545)	151%
026300200100	RAMPS Directorate	-	800	800	800	0%
026300300100	Rural Electrification Board	23	6,004	6,004	5,982	0%
031801100100	Judicial Service Commission	-	85,950	85,950	85,950	0%
031805100100	High Court of Justice	842,285	1,013,755	1,013,755	171,469	83%
031805300100	Sharia Court of Appeal	753,562	982,500	982,500	228,938	77%
031806100143	Multi-Door Court House	-	25,185	25,185	25,185	0%
032600100100	Ministry of Justice	417,646	272,020	272,020	(145,626)	154%
032600200100	Law Reform Commission	266	133,575	33,575	33,309	1%
032600300103	Justice Sector Reform Team	-	12,000	12,000	12,000	0%
051300100100	Minsitry of Youths and Sports	322,792	141,090	237,990	(84,802)	136%
051305100100	Youth Development Directorate	2,450	15,700	15,700	13,250	16%
051305500100	Kano State Sports Commission	113,532	34,250	34,250	(79,282)	331%
051305600100	Kano Pillars Football Club	42,025	122,867	122,867	80,842	34%
051400100100	Ministry of Women Affairs & Social Dev.	53,987	28,460	28,460	(25,527)	190%
051700100100	Ministry of Education	810,367	1,317,065	817,065	6,698	99%
051700300100	State Universal Basic Edu. Board (SUBEB)	24,531	130,000	130,000	105,469	19%
051700400100	Kano State Educational Dev. Support	1,483	32,500	32,500	31,017	5%
051700800100	Kano State Library Board	7,584	12,304	12,304	4,719	62%
051701000100	Agency for Mass Education	39,041	1,885	1,885	(37,156)	2071%
051701500100	Science & Technical Schools Board	12,323	428,866	128,866	116,542	10%
051701600100	Kano State Private And Voluntary Inst Board	1,501	4,633	4,633	3,132	32%
051702600100	Senior Secondary Schools Mgt. Board	14,490	79,262	79,262	64,773	18%
051702700100	Kano State Islamic & Quaranic School Board	7,299	7,419	7,419	120	98%

Schedule 8: OVERHEAD COST AND OTHER RECURRENT EXPENDITURE

051705600100	Kano State Scholarship Board	3,650	28,620	28,620	24,970	13%
052100100100	Ministry of Health	218,907	295,154	95,154	(123,753)	230%
052100300100	H.M.B. (HQ and Zones)	83,936	506,506	406,506	322,570	21%
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	207,674	124,381	124,381	(83,293)	167%
052100400100	College of Nursing & Mid-Wifery Board	47,153	18,302	18,302	(28,852)	258%
052100400200	School of Nursing Kano	12,683	4,210	4,210	(8,473)	301%
052100400300	School of Basic Mid Wifery Kano	-	10,616	10,616	10,616	0%
052100400400	School of Basic Mid Wifery Dambatta	14,414	5,550	5,550	(8,864)	260%
052100400500	School of Post Basic Mid Wifery Gezawa	600	5,025	5,025	4,425	12%
052100400600	School of Nursing Madobi	28,050	5,100	5,100	(22,950)	550%
052100400703	School of Post Basic Anesthesia	13,467	4,415	4,415	(9,052)	305%
052100400803	School of Basic Mid Wifery Gwarzo	8,030	9,916	9,916	1,886	81%
052100500100	Primary Health Care Mgt. Board (PHCMB)	156,798	93,600	93,600	(63,198)	168%
052100600100	State Agency for Control of Aids	7,462	3,625	3,625	(3,837)	206%
052100900100	KHETFUND	-	56,200	56,200	56,200	0%
052101000103	Kano State College Of Health Science & Technology Head Quarter	-	4,225	4,225	4,225	0%
052101100100	Private Health Institutions Management Agency (PHIMA)	6,530	5,000	5,000	(1,530)	131%
052101300100	Drugs Mgt. & Consumable Supply Agency (Drugs Management Agency)	309	12,527	12,527	12,218	2%
052102000100	School of Hygiene	-	5,250	5,250	5,250	0%
052103000100	School of Health Technology Bebeji	600	4,025	4,025	3,425	15%
052104000100	School Health Technology Kano	-	4,750	4,750	4,750	0%
053500100100	Ministry of Environment	169,502	150,000	150,000	(19,502)	113%
053510100100	Refuse Management and Sanitation Board (REMASAB)	200,189	-	-	(200,189)	0%
053500300100	Kano State Afforestation Project (KNAP)	1,800	3,680	3,680	1,880	49%

Schedule 8: OVERHEAD COST AND OTHER RECURRENT EXPENDITURE

053500500100	Kano State Sustainable Projects	19,458	4,000	4,000	(15,458)	486%
053500600100	Kano Water Shed and Climate Change Mgt. Agency (KN-WECCMA)	12,099	6,500	6,500	(5,599)	186%
055100100100	Rano Emirate Council	-	2,500	-	-	0%
055100200100	Ministry for Local Government	15,651	58,814	21,314	5,662	73%
055100300100	Chieftancy Affairs	-	2,500	4,851	4,851	0%
055100300103	Emirate Council of the State	-	2,500	2,500	2,500	0%
055100600100	Kano Emirate Council	-	2,500	2,500	2,500	0%
055100700100	Bichi Emirate Council	-	2,500	2,500	2,500	0%
055100800100	Gaya Emirate Council	-	2,500	2,500	2,500	0%
055100900100	Karaye Emirate Council	-	100,700	50,700	50,700	0%
056900100100	Ministry for Higher Education	123,330	75,355	75,355	(47,975)	164%
056900200100	Kano State College of Education and Preliminary Studies (KASCEPS)	21,090	87,925	87,925	66,835	24%
056900300100	RMK College of Basic & Remedial Studies T/Wada	31,152	23,347	23,347	(7,805)	133%
056901800100	Kano State Polytechnic	-	55,800	55,800	55,800	0%
056902100100	Dangote University of Science & Technology (Wudil)	121,333	655,988	155,988	34,655	78%
056902700100	Informatic Institute	5,569	8,980	8,980	3,411	62%
056902800100	Yusufu Maltama Sule University	715,049	335,944	767,798	52,749	93%
056902900100	Aminu School of Islamic Legal Studies	-	17,385	17,385	17,385	0%
056903000100	Audu Bako College of Agric Danbatta	-	20,475	20,475	20,475	0%
056903100100	Sa'adatu Rimi University Kano	97,042	41,055	223,413	126,371	43%
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	-	-	2,000	2,000	0%
056903300100	Qur'anic and Western Education Kano Academy Nassarawa	-	-	2,000	2,000	0%
056903400100	Kano Fisheries Academy Bagauda Bebeji	-	-	2,000	2,000	0%

Schedule 8: OVERHEAD COST AND OTHER RECURRENT EXPENDITURE

056903500100	Kano Poultry Academy Tukui Makoda	-	-	2,000	2,000	0%
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	-	-	2,000	2,000	0%
056903700100	Kano State Corporate Security Training Academy Gabasawa	-	-	2,000	2,000	0%
056903800100	Kano Reformatory Academy Kiru	-	-	2,000	2,000	0%
056903900100	Kano Film Academy	-	-	2,000	2,000	0%
056904000100	Kano Sport Academy Karfi	-	-	2,000	2,000	0%
056904100100	Kano State Driving Academy	-	-	2,000	2,000	0%
056904200100	KNST Irrigation Training Academy Kadawa	-	-	2,000	2,000	0%
056904300100	Kano State Enterprenuership Development Academy Dawakun Tofa	-	-	2,000	2,000	0%
056904400100	Kano State Hosticulture Academy Bagauda	-	-	2,000	2,000	0%
056904500100	Kano State Livestock Academy Bagauda	-	-	2,000	2,000	0%
056904600100	Kano State Development Journalism Academy Tarauni	-	-	2,000	2,000	0%
056904700100	Kano State Artisan Fish Farmer Training Institute Kabo/Gwarzo	-	-	2,000	2,000	0%
	TOTAL	48,675,548	36,989,322	41,696,171	(6,979,377)	117%

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

ANNUAL BOARD OF SURVEY ON MDAs CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

SN	NAME OF MDA's	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
				N'000	N'000
1	ABCOA Danbatta	Unity	0017420437	8	8
2	Muhammad Abdullahi Wase Teaching Hospital	Polaris Bank	4060014620	6,825	6,825
3	Abubakar Imam Urology Centre	Eco Bank pPlc	3662007669	727	727
4	Abubakar Imam Urology Centre	Wema bank	0122828717	276	276
6	Abubakar Imam Urology Centre	First bank	2010091575	6,636	6,636
7	Agency for Mass Education	Zenith	1014526502	3,495	3,495
8	Agency for the Control AIDs	First	2023209479	4	4
9	Aminu Kano College of Islamic & Legal Studies	Granty Trust	0108111423	12,910	12,910
10	Bebeji General Hospital	Zenith	1013270516	153	153
11	Bureau for Land Management	UBA	1003268624	64,258	64,258
12	Civil Service Commission	Unity	0005210165	2	2
13	College of Arts Science & Rem.	POLARIS	4060014321	4,847	4,847
14	College of Nursing & Midwifery	Polaris Bank	4060014424	-	-
15	Council Affairs Directorate	Polaris Bank	1750011031	20	20
16	Council Affairs Directorate	UBA	1026602421	308	308
17	Danbatta Gen. Hospital	Unity	0017419488	2,182	2,182
18	DAWAKIN KUDU GEN. HOSPITAL	Unity Bank	0022430254	321	321
19	Dawakin Tofa Science College	Unity	0056916658	132	132
20	Deputy Governor's Office	Fidelity	5030066953	8,741	8,741
21	Dir. Rural Access and Monility Project	Zenith	1017453232	-	-

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

22	Doguwa General Hospital	Union	0012900733	3	3
23	Projects Monitoring Directorate	First Bank	2004900140	22	22
24	Film Academy	First Bank	2027550045	2	2
25	Farm Mechanisation Institution	Sterling	0025978675	58	58
26	First Ladies College Kano	Fcmb	2607570017	19	19
27	Gaya General Hospital	Zenith	1013094684	15	15
28	General Hospital Bichi	First Bank	2020246413	9	9
29	Gezawa General Hospital	Access	0052148587	156	156
30	Girls Science College Garko	Access	0037623514	8	8
31	Girls Science/Technical College Karaye	Unity Bank	0019623081	1	1
32	Government Technical College Albasu	first Bank	2024599708	2	2
33	Government Technical College bagwai	Stanbic	0014122687	5	5
34	Government Technical College bagauda	Polaris Bank	4060011863	60	60
35	Government Technical College Bichi	Access	0688998989	0	0
36	Government Technical College D/Kudu	Unity	0022713009	0	0
37	Government Technical College D/Tofa	Unity	0022690661	3	3
38	Government Technical College DadIn Kowa	Polaris Bank	4060011502	1	1
39	Government Technical College Dambatta	First Bank	2019151858	72	72
40	Government Technical College Dambatta II	Access	0051611429	2	2
41	Government Technical College Fagge	Stanbic	0008659470	1	1
42	Government Technical College Gabasawa	Keystone	1006247653	0	0
43	Government Technical College Gani	Union	0036475404	11	11
44	Government Technical College Gaya	First	3078773801	1	1
45	Government Technical College Gezawa	POLARIS	1766790755	2	2
46	Government Technical College Gwale	UBA	1017712971	2	2

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

47	Government Technical College Kabo	Access	0011469572	6	6
48	Government Technical College Kachako	Polaris	1006179497	1	1
49	Government Technical College Kano	Access	0023350039	1,337	1,337
50	Government Technical College Karaye	Unity	0022740009	2,289	2,289
51	Government Technical College Kunchi	First	2024233107	0	0
52	Government Technical College Makoda	First	2024327905	0	0
53	Government Technical College Minjibir	Polaris Bank	1766790834	1	1
54	Government Technical College Nassarawa	Stanbic	0008355617	107	107
55	Government Technical College Rano	UBA	1017763351	2	2
56	Government Technical College Rogo	Unity	0022830146	21	21
57	Government Technical College Sani Abacha	Stanbic	0009223946	2	2
58	Government Technical College Sumaila	Unity	0025305146	0	0
59	Government Technical College Takal	Keystone	1006179497	-	-
60	Government Technical College Tiga	Zenith	1015541807	2	2
61	Government Technical College Tofa	Zenith	1015527245	70	70
62	Government Technical College Ungogol	Granty Trust	0109493515	21	21
63	Government Technical College Ungogo II	Access	0060931862	5	5
64	Government Technical College Warawa	Stanbic	0008683228	1	1
65	Government Technical College Wudil	First	2024493820	3	3
66	Governor's College Kano	Zenith	1012881016	4	4
67	Govt. House, Police & Administration	Unity	0058508145	39,956	39,956
68	Guidance and Counselling	Taj bank	0001968447	19	19
69	Gwarzo General Hospital	Unity Bank	0020117184	254	254
70	High Court Of Justice	UBA	1015289475	-	-
71	History and Culture Bureau	UBA	1004008180	4	4

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

72	HMB RANO ZONE	UBA	0105849781	-	-
73	HMB Gwarzo Zone	UBA	1016128834	142	142
74	HMB RANO ZONE	UBA	1016128913	-	-
75	HMB Yada kunya leprosy Hospital	UBA	1012191740	-	-
76	HMB Zone 5 Gaya	UBA	1016129068	11	11
77	HMB. Zone 5 Sumaila Gen. Hospital	Zenith	1011699078	2	2
78	Kano Agency For Evacuation& Rept Of Begga	Fcmb	8771489016	1	1
79	Hospital Management Board	Polaris Bank	4060015108	21,505	21,505
80	Hospital Management Board	Sterling	0074154189	5,000	5,000
81	Hospital Management Board	UBA	1016128683	2,006	2,006
82	House of Assembly	Unity Bank	0040001508	529	529
83	Mariya sunusi Maternity hospital	Granty Trust	0107910007	318	318
84	Judicial Service Commission	Sterling	0004916489	-	-
85	K.U.S.T Wudil	First	2031842857	25,000	25,000
86	Kaduna Liaison Office	Fcmb	2000570663	308	308
87	Youth Directorate	Granty Trust	109846343	134	134
88	Kano Hisbah Board	Unity	0025465196	45	45
89	Kano Pillars	Unity	0009099142	-	-
90	Kano Pillars	FCMB	2002729018	1,903	1,903
91	Kano State Bureau of statistic	Diamond	0056159942	15	15
92	Kano State Censorship Board	Polaris Bank	4090740072	10	10
93	Kano state Computer centre	FCMB	0871724015	2	2
94	Kano State Contributory healthcare Mgt. Agency	UBA	1020465268	4,475,486	4,475,486
95	Kano State CPC	FCMB	6493248010	3	3

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

96	Kano State Driving institute	First Bank	2031970417	10	10
97	Kano State Drugs & Medical C.s Agency	Granty Trust	0020070114	-	-
98	Kano State Fire service	Zenith	1014928405	-	-
99	Kano State Housing Corperation	Granty Trust	0019992548	10,949	10,949
100	Kano State Housing Corperation	JA'IZ	0005824968	175	175
101	Kano State Housing Corperation	First Bank	2018168723	283	283
102	Kano State Housing Corperation	Zenith	1012768087	15	15
103	Kano State Housing Corperation	Zenith	1015442416	97	97
104	Kano State Internal Revenue Service	Granty Trust	0236111461	29,429	29,429
105	Kano State Internal Revenue Service	Zenith	1015301937	5,544	5,544
106	Kano State Internal Revenue Service	Zenith	1226544592	113,569	113,569
107	Salary Wages Directorate	Granty Trust	0635402582	18	18
108	Government House policy and Administration	Unity	0058508145	39,956	39,956
109	Public Account Com.	Union	0036431831	-	-
110	Kano State Investment & Promotion Agency	Zenith	1018449935	5,541	5,541
111	Kano State Liaison Office Lagos	Unity	0014661554	0	0
112	Kano State Library Board	Granty Trust	0020009792	50	50
113	Kano State Metropolitan Agency	UBA	1022593932	1,834	1,834
114	Kano State Pilgrims Welfare	FCMB	5085206618	29,355	29,355
115	Kano State Polytechnic	Granty Trust	0020773192	-	-
116	Kano State Polytechnic	UBA	1005283373	-	-
117	Kano State Polytechnic	Polaris Bank	4060014307	-	-
118	Kano State Polytechnic	Micro Finance	2020000059	-	-
119	Kano State Polytechnic	Micro Finance	2020000408	-	-
120	Kano State Polytechnic	Micro Finance	2020000277	-	-

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

121	Kano State Polytechnic	Micro Finance	2020000253	-	-
122	Kano State Polytechnic	Micro Finance	2020000406	-	-
123	Kano State Qur'anic & Islamiyya Schools Boa	First	2027745324	8,682	8,682
124	Kano State Radio Corporation	Zenith	1014417114	2,230	2,230
125	Kano State Relief & Rehabilitation Agency	Keystone	1002818501	26	26
126	Kano State Servicom Directorate	UBA	1019287242	28	28
127	kano State Sport Commission	unity	0005185984	89	89
128	Kano State Tourism Board	UBA	1003686994	50	50
129	Kano State Transport Authority	Fidelity	4010080394	2,255	2,255
130	Kano State Water Board	Zenith	1013484744	-	-
131	Kano State Water Board	UBA	1001062550	-	-
132	Kano State Water Board	UBA	1001047915	10,313	10,313
133	Kano State Water Board	UBA	1001047355	-	-
134	Kano Zoo	UBA	1019952340	367	367
135	KANSIEC	Granty Trust	0237585807	11	11
136	Kantin Kwari Market management board	FCMB	6325256015	-	-
137	KARMA	First Bank	2024887012	219	219
138	KASCO	Sterling	0073682531	-	-
139	KASCO	Unity Bank	005195864	-	-
140	KASCO	Unity Bank	0021755293	-	-
141	KAROTA	First Bank	2021809284	-	-
142	KHEDCO	Fidelity	4011189005	-	-
143	KNAP	Access	0039942230	3	3
144	KNARDA	Zenith	1010531410	377	377
145	KNUPDA	Granty Trust	0019955039	11,129	11,129

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

146	KSSSSMB	Unity	0005280743	7	7
147	Kura General Hospital	Polaris Bank	1751096400	222	222
148	Kwankwaso Cot. Hospital	UBA	1017772289	641	641
149	Law Reform Commission	FCMB	1076933019	91	91
150	Livestock Institute	Access	1122790068	2	2
151	Local Govt. Audit	First	2005875492	23	23
152	Mairo Tijjani GSTC Kano	Access	0023169899	169	169
153	Maitama Sule Science College Gaya	Eco	5612013399	2	2
154	SDGs	First Bank	2035898948	-	-
155	Ministry for Local Government	First Bank	2040503912	402	402
156	Ministry for Special Duties	Fidelity	5030082519	2	2
157	Ministry of Agriculture	Unity	0585423030	54,066	54,066
158	Ministry of Commerce, Co-op. & Tourisms	Sterling	0002909214	-	-
159	Ministry for Higher Education	Fidelity	5030091313	60,056	60,056
160	Ministry of Education	Zenith	1010446732	5,425	5,425
161	Ministry of Environment	Zeneth	1010308917	2,286	2,286
162	Ministry of Finance	Unity	0006499239	1,935	1,935
163	Ministry of Health	Sterling	0005843531	36,099	36,099
164	Ministry of Housing and transport	FCMB	6703705012	-	-
165	Ministry of Information	FCMB	5052569016	-	-
166	Ministry of Justice	Union	0021830047	11,055	11,055
167	Ministry of planning and budget	FCMB	0873998012	-	-
168	Ministry of Science and Tech. & innovation	Access	0803153956	-	-
169	Ministry of Tourism and Culture	Zenith	1016954969	1,265	1,265
170	Ministry of Water resource	Unity	0005238093	-	-

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

171	Ministry of Women Affairs	Fidelity	5030071508	8,312	8,312
172	Ministry of Work and Infrastruncture	Zenith	1010272667	59,686	59,686
173	Minjibir General Hospital	FCMB	0338069020	505	505
174	Ministry of Rural & Comm. Dev.	FCMB	5075893019	-	-
175	Muhd Abubakar Rimi S/Gari MKT	First Bank	2023151303	19,754	19,754
176	Muhd Abubakar Rimi S/Gari MKT	First Bank	2025409700	3,516	3,516
177	Murtala Mohd Specialist	Sterling	0076538110	22,198	22,198
178	Office of the Auditor General	First	2004262028	240	240
179	Office of the Head of Service	FCMB	9073419017	217	217
180	Poultry Institute Tukai	ACCESS	0030274553	6	6
181	Primary Health care Management	Zenith	1013093993	-	-
182	Printing Press	Sterling	0504869827	26,165	26,165
183	Private Hospital Institute Management Agen	Sterling	0070761123	-	-
184	Private & Voluntary Inst. Board	Zenith	1014299503	-	-
185	Protocol Directorate	FCMB	5260265018	76	76
186	Protocol Directorate	Zenith	1229043601	-	-
187	Public Complants & Anti-Corruption	Zenith	1014816140	-	-
188	Public Complants & Anti-Corruption	FCMB	6995281018	-	-
189	Rano General Hospital	U.B.A	1015849781	457	457
190	REPA Directorate	FCMB	5084825014	15,740	15,740
191	Ministry for Religeous Affairs	Zenith	1016960432	-	-
192	Kano Development Journalism Institute	First Bank	2025297847	383	383
193	Research & Documentation.	Access	0071802979	-	-
194	RMK CAS Tudun Wada	Polaris Bank	4060014352	726	726
195	Road Traffic Department	Granty Trust	0165909795	10	10

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

196	Rogo General Hospital	Zenith	1017166633	196	196
197	Rural Electrification Board	Sterling	0009783417	-	-
198	RUWASA	UBA	1000915233	65	65
199	Sa'adatu Rimi University of Education	Zenith	4060014345	568	568
200	Sa'adatu Rimi University of Education	Polaris Bank	4060014345	38,989	38,989
201	SANI ABACHA ULTRA M. YOUTH CENTER	Unity Bank	0032448955	-	-
202	Sani Bello ScienceCollege D/Kudu	Unity Bank	0037235932	11,518	11,518
203	Scholarship Board	Access	1220672527	0	0
204	School of Aneasthesla	Polaris Bank	4060014376	4,340	4,340
205	School of Basic Midwifery Danbatta	Polaris Bank	4060014390	2,192	2,192
206	School of Basic Midwifery Gezawa	Polaris Bank	4060014383	6	6
207	School of Basic Midwifery Gwarzo	Polaris Bank	4060014699	-	-
208	School of Basic Midwifery Kano	Polaris Bank	4060014369	443	443
209	School of Health Tech, Kano	Polaris Bank	4060014400	-	-
210	School of Health Tech. Bebeji	Polaris Bank	4060014448	1,519	1,519
211	School of Hygiene	Polaris Bank	4060014417	949	949
212	School of Nursing Kano	Polaris Bank	4060014462	9,811	9,811
213	School of Nursing Madobi	Polaris Bank	4060014455	-	-
214	Science & Tachnical School Board	Polaris Bank	4030012481	52	52
215	Sen Bello Hayatu GST Gwarzo	Unity Bank	0023003046	67,972	67,972
216	Shariah Commislon	FCMB	6333766010	-	-
217	Shariah Court of Appeal	Zenith	1221243821	-	-
218	Shariah Court of Appeal	Zenith	1221243838	-	-
219	Sheik Jidda Hospital	Access	0039939122	118	118
220	Dangote Skill Equisition Centre	FCMB	8184005010	45,676	45,676

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

221	Sir Sunusi General Hospital	Access	0039932491	5,717	5,717
222	Special Service Directorate	Fidelity	5030027189	191	191
223	Special Service Directorate	Unity	0058802678	14,567	14,567
224	SSG's Office (Special Duties)	Zenith	1012811952	6	6
225	SSG's Office (A.G.S Office)	Granty Trust	0115201126	91,392	91,392
226	SUBEB	Zenith	1014762120	1,656,528	1,656,528
227	Sustainable Kano Project	Granty Trust	0020025729	9	9
228	Tiga General Hospital	Unity Bank	0016122253	59	59
229	Fagwalawa	First Bank	2022804822	-	-
230	TRIUMPH	Access	0703035008	117	117
231	Tudun wada General Hospital	Unity Bank	0019660064	-	-
232	Tudun wada General Hospital	Unity Bank	0019453251	-	-
233	Urban & Beautification Agency	FCMB	6969499014	28	28
234	Waziri Shehu Gidado Gen. Hospital	Access	039932501	641	641
235	WRECA Project	Zenith	1010563886	46	46
236	WRECA Salary	Zenith	1010272038	2	2
237	Wudll General Hospital	Zenith	1011681116	31	31
238	Yadakunya Leprsy Hospital	UBA	1012191740	696	696
239	Ministry of Youth and Sport Development	FCMB	6324257015	44,009	44,009
240	Yusuf Maitama Sule University	Zenith	1013279375	48,737	48,737
241	Kano Dental Hospital	ACCESS	0055567013	43	43
242	Kano State PenSlon Board of Trustee	FCMB	1237799012	47,123	47,123
241	Zakkah & Hubusi Commission	Sterling	0002634194	-	-
243	IDH General Hospital	polaris	1751071872	226	226
242	Kabo Cattage Hospital	Zenith	1013072428	72	72

Schedule 9: ANNUAL BOARD OF SURVEY ON MDA's CASH AND BANK BALANCES AS AT 31st DECEMBER, 2023

243	Abubakar Rimi Television	Eco	2142010472	31	31
244	A DAIDAITA SAHU	Fcmb	6110869013	0	0
245	D/Tofa General Hospital	First Bank	2013495662	55	55
246	Hospitality& Tourism Institute	Polaris Bank	4060014486	7	7
247	Kano State Horticulture Institute	Zenith	1063450738	12	12
248	Ajingi Cottage Hospital	Zenith	1014439318	32	32
249	Imam Wali General Hospital	UBA	1019273601	460	460
250	Sabo Bakin Zuwo Maternity Hospital Jakara	Sterling	0001354996	681	681
256	S.A Political Affairs	Zenith	1014496759	-	-
257	REMASAB	Unity	0005193523	69,147	69,147
258	Shehu Minjibir Boarding Primary school	Stanbic	0011484784	8	8
259	Prof. Hafsat Ganduje GSTC Zaria RD	Zenith	1224317004	42	42
260	Kano State Geo-Information System	Sterling	0073528253	995	995
262	Kano state Fisheries Institute	Sterling	0018671547	9	9
	TOTAL			7,459,302	7,459,302

Schedule 10a: PUBLIC DEBTS STOCK (EXTERNAL AND INTERNAL PUBLIC DEBTS) 2023

EXTERNAL DEBTS STOCKS FOR THE YEAR 2023

SN	CREDITOR	PROJECT	1st January, 2023	Additional Loan	Principal	Interest	Total Debt Services	31st December, 2023
			N'000	N'000	N'000	N'000	N'000	N'000
1	IDA	National Urban Water Sector Reform III	1,436,750		-	15,188	15,188	2,983,646
2	IDA	National Urban Water Sector Reform III (2)	-	8,993,930	-	-	-	8,993,930
3	IDA	Multi-States Road Project	2,424,121		747,850	28,754	776,604	3,563,926
4	IDA	Malaria Control Booster Project	1,918,763		252,725	32,595	285,320	3,600,096
5	IDA	State Education Sector Project	9,606,343		206,972	124,970	331,943	19,178,413
6	IDA	Third National Fadama Development	2,215,607		99,852	29,071	128,923	4,362,641
7	IDA	Health System Development project 11 (Add)	1,160,411		48,930	11,892	60,823	1,310,717
8	IDA	Commercial Agricultural Development	6,618,504		359,598	87,385	446,983	12,953,085
9	IDA	Malaria Control Booster Project (Add. Financing)	1,392,654		119,101	471	119,572	2,672,244.8
10	IDA	National Erosion and Watershed Mgt. Project	2,220,323		156,131	28,844	184,974	2,464,222
11	IDA	Rural Access Agricultural Marketing Project	1,676,209		-	7,332	7,332	3,480,921
12	IDA	Agro Processing Productivity Enhancement & Livelihood Support (APPEALS)	16,255,014		939,104	352,655	1,291,759	31,499,507
		Sub Total	46,124,674	8,993,930	2,930,263	719,157	3,649,420	97,063,350

Schedule 10b: PUBLIC DEBTS STOCK 2023

INTERNAL DEBTS STOCKS FOR THE 2023

SN	CREDITOR	PROJECT	1st January, 2023	Additional Loan	Principal	Interest	Total Debt Services	31st Dec, 2023
			N'000	N'000	N'000	N'000	N'000	N'000
1	FGN	Budget Support	16,324,841	-	75,640	853,809	929,449	16,249,201
2	FGN	Salary Bail-out	14,000,000	-	500,000	619,336	1,119,336	13,500,000
3	FGN	Excess Crude Oil Account (ECA)	6,999,881	-	166,548	373,287	539,836	6,833,333
4	FGN	Small and Medium Enterprise Development Fund (SMEDF)	1,526,580	-	-	-	-	1,526,580
5	FGN	Power and Aviation Intervention fund (PAIF)	3,393,542	-	1,051,043	342,259	1,393,302	2,342,499
7	FGN	State Bond (Contractual Obligation)	15,217,125	-	1,802,499	1,708,883	3,511,382	13,414,626
8	FGN	Commercial Bank Loan	17,807,696	-	1,697,706	1,334,732	3,032,438	16,109,990
9	FGN	FGN Intervention Fund (Bridging Facility)	2,266,156	-	1,033,622	166,378	1,200,000	1,232,534.32
10	FGN	Ancore Borrowers	1,010,940	-	-	-	-	1,010,940
11	FGN	Bridging Financing Facility Intervention (2022)	18,225,336	-	-	-	-	18,225,336
		Sub Total	96,772,097	-	6,327,058	5,398,684	11,725,742	90,445,039
		Grand Total	142,896,771	8,993,930	9,257,321	6,117,840	15,375,161	187,508,389

Current of Internal Debts	11,725,742
Current of External Debts	3,649,420
Sub Total Current Debts	15,375,161

Non Current Internal Debts	78,719,297
Non Current External Debts	93,413,931
Sub Total Non-Current Debts	172,133,228

Schedule 11: DEDUCTIONS AT SOURCE 2023

LOAN DEDUCTION AT SOURCE (FAAC) FOR THE YEAR 2023

Discription/Months	January	February	March	April	May	June	Grand Total
CBN Budget	154,908	154,908	154,908	154,908	154,908	154,908	929,449
CBN Power Intv. Fund	116,108	116,108	116,108	116,108	116,108	116,108	696,651
Contractual Obligation	292,615	292,615	292,615	292,615	292,615	292,615	1,755,691
Exess Crude Oil Faciliti	89,973	89,973	89,973	89,973	89,973	89,973	539,836
FG INTERVENTION	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Salary Bail Out	187,511	190,347	186,279	189,073	188,436	177,689	1,119,336
Commercial Bank	252,703	252,703	252,703	252,703	252,703	252,703	1,516,219
Total Dosmestic	1,193,819	1,196,655	1,192,586	1,195,381	1,194,744	1,183,997	7,157,181
Foreign Loan	303,220	202,478	202,478	202,478	202,478	202,478	1,315,609
Total Loan (A)	1,497,039	1,399,133	1,395,064	1,397,859	1,397,222	1,386,475	8,472,790

Discription/Months	July	August	September	October	November	December	Grand Total
CBN Budget	-	-	-	-	-	-	-
CBN Power Intv. Fund	116,108	116,108	116,108	116,108	116,108	116,108	696,651
Contractual Obligation	292,615	292,615	292,615	292,615	292,615	292,615	1,755,691
Exess Crude Oil Facfts.	-	-	-	-	-	-	-
FGN Intervention	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Salary Bail Out	-	-	-	-	-	-	-
Commercial Bank	252,703	252,703	252,703	252,703	252,703	252,703	1,516,219
Total Dosmestic	761,427	761,427	761,427	761,427	761,427	761,427	4,568,561
Foreign Loan	202,478	202,478	202,478	202,478	202,478	202,478	1,214,868
Total Loan (B)	963,905	963,905	963,905	963,905	963,905	963,905	5,783,429
Grand Total (A+B)	2,460,943	2,363,037	2,358,969	2,361,763	2,361,126	2,350,380	14,256,219

Note: Total Deduction excluding Paris Club Refund to LGCs and Ecological Deductions to the tune of 2,465,576 and 1,912,839 respectively.

Schedule 12: CAPITAL EXPENDITURE BY SECTORS 2023

2023 APPROVED REVISED BUDGET - GRAND SUMMARY

Admin Code	MDAs	Actual Capital Expd. 2023	Original Budget 2023	Revised Budget 2023	2024 Budget Adjustment	Variance	Perform ance
1	Admin Sector	N'000	N'000	N'000	N'000	N'000	
011100100100	Government House	-	2,224,680	-	(2,224,680)	-	0%
011100100200	Deputy Governor's Office	-	500,000	300,000	(200,000)	300,000	0%
011100800100	Kano State Emergency Relief & Rehabilitation Board	-	326,680	326,680	-	326,680	0%
011100900100	Guidance & Counselling Board	-	85,000	85,000	-	85,000	0%
011101000100	Public Procurement Bureau	-	-	-	-	-	0%
011101100100	Public Complaint & Anti Corruption Commission	-	148,000	148,000	-	148,000	0%
011101300100	Council Affairs Directorate	-	36,000	36,000	-	36,000	0%
011101400100	Comm. Re-orientation Council	-	510,000	510,000	-	510,000	0%
011103700100	Pilgrim Welfare Board	-	510,000	510,000	-	510,000	0%
011105500100	Special Services Directorate	-	9,000	9,000	-	9,000	0%
011105500200	Kano State Cooperate Security Directorate	-	-	-	-	-	0%
011105600100	Special Duties Directorate	-	-	-	-	-	0%
011105700100	Research & Documentation Directorate	-	-	-	-	-	0%
011105800100	Protocol Directorate	-	-	-	-	-	0%
011105900100	Servicom Directorate	-	40,000	40,000	-	40,000	0%
011106000100	Kano state Liaison Office - Abuja	-	-	-	-	-	0%
011106000200	Kano state Liaison Office - Lagos	-	-	-	-	-	0%
011106400100	Kano State Bureau of Statistics	-	60,000	60,000	-	60,000	0%
011200300100	House of Assembly	-	860,000	260,000	(600,000)	260,000	0%
011200300200	RT Hon Speaker's Office	-	-	-	-	-	0%
011200300300	Deputy RT Hon Speaker's Office	-	-	-	-	-	0%

Schedule 12: CAPITAL EXPENDITURE BY SECTORS 2023

Admin Code	MDAs	Actual Capital Expd. 2023	Original Budget 2023	Revised Budget 2023	2024 Budget Adjustment	Variance	Perform ance
011200300400	Office of the Majority Leader	-	-	-	-	-	0%
011200300500	Office of the Minority Leader	-	-	-	-	-	0%
011200300600	Public Account Committee	-	-	-	-	-	0%
011200400100	Assembly Service Commission	-	50,000	50,000	-	50,000	0%
012300100100	Min. of Info. & internal Affairs	-	1,181,245	1,751,880	570,635	1,751,880	0%
012300200100	Abubakar Rimi Tele. Corporation	-	612,800	612,800	-	612,800	0%
012300300100	Kano State Radio Corporation	-	274,293	274,293	-	274,293	0%
012300400100	Governement Printing Press	-	340,000	340,000	-	340,000	0%
012300500100	Triumph Publishing Company	-	390,940	390,940	-	390,940	0%
012300700100	Kano State Censorship Board	-	18,950	18,950	-	18,950	0%
012500100100	Office of the Head of Service	-	200,000	200,000	-	200,000	0%
012500100400	Salary and Wages Directorate	-	-	-	-	-	0%
012501000100	Kano State Computer Centre	-	-	-	-	-	0%
013700100100	Ministry of Religious Affairs	-	-	-	-	-	0%
013700100200	Kano State Zakkat Commission	-	-	112,850	112,850	112,850	0%
013700100300	Kano State Hisbah Commission	-	-	966,000	966,000	966,000	0%
013700100400	Kano Sharia Commission	-	-	130,000	130,000	130,000	0%
013700100500	Kano State Agency for Evacuation & Repatrition of Street Beggars	-	-	30,000	30,000	30,000	0%
014000100100	Office of the Auditor Gen. (State)	-	62,500	62,500	-	62,500	0%
014000200100	Local Government Audit	-	30,000	30,000	-	30,000	0%
014000300100	Audit Service Commission	-	-	-	-	-	0%
014700100100	Civil Service Commission	-	-	-	-	-	0%
014800100100	Kano State Ind. Elect. Comm.	-	-	-	-	-	0%
016100100200	Admin & General Services	1,950,000	620,000	2,100,000	1,480,000	150,000	93%
016100200100	Research Evaluation & Political Affairs Directorate	-	-	-	-	-	0%

Schedule 12: CAPITAL EXPENDITURE BY SECTORS 2023

Admin Code	MDAs	Actual Capital Expd. 2023	Original Budget 2023	Revised Budget 2023	2024 Budget Adjustment	Variance	Perform ance
016900100100	Ministry for Special Duties	-	30,000	40,000	10,000	40,000	0%
016900200100	People with Need Commission (PWD)	-	20,000	20,000	-	20,000	0%
016900300100	Disability Trust Fund (PWD)	-	-	-	-	-	0%
	Sub-Total	1,950,000	9,140,087	9,414,892	274,805	7,464,892	21%
2	Economic Sector						
021500100100	Ministry of Agric. & Natural Resources	7,000,012	7,120,308	7,120,308	-	120,296	98%
021500300100	Livestock Training Institute and Entr. Bagauda	-	-	-	-	-	0%
	KASCO	-	-	-	-	-	0%
021511400100	KNARDA	10,479,287	11,334,436	11,334,436	-	855,148	92%
022000100100	Ministry of Finance	9,257,321	-	11,000,000	11,000,000	1,742,679	0%
022000800100	Kano State Internal Rev. Services	-	260,000	260,000	-	260,000	0%
022000900100	Kano State Investment Promotion Agency	-	-	-	-	-	0%
022000700100	Office of the Accountant General	-	55,000	55,000	-	55,000	0%
022001300100	Debt Management	-	160,000	160,000	-	160,000	0%
022200100100	Min. of Commerce Ind. & Co-op.	-	252,200	252,200	-	252,200	0%
022200400100	Abubakar Rimi Market	-	105,000	105,000	-	105,000	0%
022200200100	Kantin Kwari Market	-	148,000	148,000	-	148,000	0%
022200300100	KNST Consumer Protection Agency	-	481,060	481,060	-	481,060	0%
022200500100	Tourism Management Board	-	82,000	82,000	-	82,000	0%
022200600100	Cottage Trade and Street Hawking	-	-	-	-	-	0%
022800100100	Ministry for Science Technology & Innovation	1,723,000	2,230,831	2,230,831	-	507,831	77%

Schedule 12: CAPITAL EXPENDITURE BY SECTORS 2023

Admin Code	MDAs	Actual Capital Expd. 2023	Original Budget 2023	Revised Budget 2023	2024 Budget Adjustment	Variance	Perform ance
023400100100	Ministry of Works & Housing	58,799,579	25,653,947	65,010,327	39,356,379	6,210,748	90%
023400200100	Housing Corporation	1,013,432	956,779	2,420,000	2,420,000	1,406,568	0%
023400400100	Kano State Road Maintenance Agency (KARMA)	2,099,000	1,270,000	3,270,000	2,000,000	1,171,000	64%
023403900100	Kano State Fire Service	-	114,000	114,000	-	114,000	0%
023405500100	Kano Metropolitan Agency	-	216,875	216,875	-	216,875	0%
023405600100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	134,000	134,000	-	134,000	0%
023405700100	Ministry of Land and Physical Planning	-	690,000	690,000	-	690,000	0%
023405800100	Kano State Urban Planning & Development Authority	8,320,000	1,780,862	9,164,862	7,384,000	844,862	91%
023600100100	Ministry of Tourism & Culture	-	168,000	168,000	-	168,000	0%
023600300100	History & Culture Bureau	-	147,890	147,890	-	147,890	0%
023605400100	Zoological & Wild Life Mgt. Agency	-	55,000	55,000	-	55,000	0%
023800100100	Ministry of Planning & Budget	-	5,352,742	7,282,742	1,930,000	7,282,742	0%
025200100100	Ministry of Water Resources	4,398,007	6,360,400	6,960,400	600,000	2,562,394	63%
025210100100	Kano State Water Board	3,080,000	7,566,824	7,566,824	-	4,486,824	41%
025210600100	WRECA	-	195,778	195,778	-	195,778	0%
025210700100	RUWASA	1,012,230	1,455,100	1,455,100	-	442,870	70%
025600100100	Ministry of Transport	-	578,100	1,469,993	891,893	1,469,993	0%
025600300100	Kano State Transport Authority	-	230,000	850,000	620,000	850,000	0%
025600400100	Kano State Road Transport Agency (KAROTA)	33,715	35,950	35,950	-	2,236	94%
025600500100	Kano Metro politant Area Transport Agency (KAMATA)	-	2,600,000	3,200,000	600,000	3,200,000	0%

Schedule 12: CAPITAL EXPENDITURE BY SECTORS 2023

Admin Code	MDAs	Actual Capital Expd. 2023	Original Budget 2023	Revised Budget 2023	2024 Budget Adjustment	Variance	Performance
025600600100	Kano State Permissible Weight and Weight Bridges	-	20,000	20,000	-	20,000	0%
026300100100	Ministry of Rural & Comm. Dev.	-	699,109	699,109	-	699,109	0%
026300200100	RAMPS Directorate	-	4,267,442	4,267,442	-	4,267,442	0%
026300300100	Rural Electrification Board	217,100	222,500	292,500	70,000	75,400	74%
	Sub-Total	107,432,683	83,000,133	148,915,627	66,872,273	41,482,944	72%
3	Security and Justice Sector						
031801100100	Judicial Service Commission	-	20,000	20,000	-	20,000	0%
031805100100	High Court of Justice	1,580,000	2,895,000	2,895,000	-	1,315,000	55%
031805300100	Sharia Court of Appeal	-	2,997,186	2,997,186	-	2,997,186	0%
031806100100	Multi-Door Court House	-	150,000	150,000	-	150,000	0%
032600100100	Ministry of Justice	-	130,000	130,000	-	130,000	0%
032600200100	Law Reform Commission	-	24,000	24,000	-	24,000	0%
032600300100	Justice Sector Reform Team	-	120,000	120,000	-	120,000	0%
	Sub-Total	1,580,000	6,336,186	6,336,186	-	4,756,186	25%
5	Social Sector						
051300100100	Ministry of Youths and Sports	500,870	1,180,000	1,180,000	-	679,130	42%
051305100100	Youth Development Directorate	-	1,040,000	1,040,000	-	1,040,000	0%
051305500100	Kano State Sports Commission	-	12,000	12,000	-	12,000	0%
051305600100	Kano Pillars Football Club	-	30,000	30,000	-	30,000	0%
051400100100	Ministry of Women Affairs & Social Dev.	-	954,000	954,000	-	954,000	0%
051700100100	Ministry of Education	10,116,473	9,829,368	12,074,368	2,245,000	1,957,895	84%
051700300100	SUBEB	1,500,000	1,807,795	1,807,795	-	307,795	83%
051700400100	Kano State Educational Development Support	-	-	-	-	-	0%
051700800100	Kano State library Board	-	31,247	31,247	-	31,247	0%

Schedule 12: CAPITAL EXPENDITURE BY SECTORS 2023

Admin Code	MDAs	Actual Capital Expd. 2023	Original Budget 2023	Revised Budget 2023	2024 Budget Adjustment	Variance	Performance
051701000100	Agency for Mass Education	-	547,916	547,916	-	547,916	0%
051701500100	Science & Technical Schs Board	-	692,102	692,102	0	692,102	0%
051701600100	Kano State Private And Voluntary Inst Board	-	15,363	15,363	-	15,363	0%
051702600100	Senior Sec. Schools Mgt. Board	1,500,090	1,713,000	1,713,000	-	212,910	88%
051702700100	Kano State Islamic & Quaranic School Board	-	11,679	11,679	-	11,679	0%
056904800100	Kano State Scholarship Board	1,350,000	2,540,000	2,837,609	297,609	1,487,609	0%
052100100100	Ministry of Health	9,582,254	13,984,538	14,561,317	576,779	4,979,063	66%
052100300100	H.M.B. (HQ and Zones)	-	930,000	930,000	-	930,000	0%
052100300200	Muhd Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	-	398,000	398,000	-	398,000	0%
052100400100	College of Nursing & Mid-Wifery Board	-	-	-	-	-	0%
052100400200	School of Nursing Kano	-	-	-	-	-	0%
052100400300	School of Basic Mid Wifery Kano	-	-	-	-	-	0%
052100400400	School of Basic Mid Wifery DBT	-	-	-	-	-	0%
052100400500	School of Post Basic Mid Wifery Gezawa	-	-	-	-	-	0%
052100400600	School of Nursing Madobi	-	-	-	-	-	0%
052100400700	School of Post Basic Aneathesia	-	-	-	-	-	0%
052100400800	School of Basic Mid Wifery Gwarzo	-	-	-	-	-	0%
052100500100	Primary Health Care Mgt. Board (PHCMB)	2,588,000	4,101,487	4,101,487	-	1,513,487	63%
052100600100	State Agency for Control of Aids	-	290,911	290,911	-	290,911	0%
052100900100	KHETFUND	-	80,000	80,000	-	80,000	0%

Schedule 12: CAPITAL EXPENDITURE BY SECTORS 2023

Admin Code	MDAs	Actual Capital Expd. 2023	Original Budget 2023	Revised Budget 2023	2024 Budget Adjustment	Variance	Performance
052101000100	Kano State College of Health Science & Technology Hq.	-	-	-	-	-	0%
052101100100	Private Health Institutions Management Agency	-	55,150	55,150	-	55,150	0%
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	765,000	1,125,982	1,125,982	-	360,982	68%
052102000100	School of Hygiene	-	-	-	-	-	0%
052103000100	School of Health Technology Bebeji	-	-	-	-	-	0%
052104000100	School Health Technology Kano	-	-	-	-	-	0%
052100800100	CONTRIBUTORY HEALTH MGT	-	2,777,825	2,777,825	-	2,777,825	0%
053500100100	Ministry of Environment	1,219,678	1,329,120	1,329,120	-	109,442	92%
	Refuse Management & Sanitation Board (REMASAB)	-	-	-	-	-	0%
053500300100	Kano State Afforestation Project (KNAP)	-	180,000	180,000	-	180,000	0%
053500500100	Kano State Sustainable Projects	-	100,000	100,000	-	100,000	0%
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	1,200,000	1,200,000	-	1,200,000	0%
055100100100	Rano Emirate Council	-	-	-	-	-	0%
055100200100	Ministry for Local Government	-	176,000	176,000	-	176,000	0%
055100300100	Chieftancy Affairs	-	-	-	-	-	0%
055100600100	Kano Emirate Council	-	-	-	-	-	0%
055100700100	Bichi Emirate Council	-	-	-	-	-	0%
055100800100	Gaya Emirate Council	-	-	-	-	-	0%

Schedule 12: CAPITAL EXPENDITURE BY SECTORS 2023

Admin Code	MDAs	Actual Capital Expd. 2023	Original Budget 2023	Revised Budget 2023	2024 Budget Adjustment	Variance	Performance
055100900100	Karaye Emirate Council	-	-	-	-	-	0%
056900100100	Ministry for Higher Education	1,956,822	1,337,472	5,137,472	3,800,000	3,180,651	14%
056900200100	College of Education & Preliminary Studies	-	1,595,836	1,595,836	-	1,595,836	0%
056900300100	RMK College of Basic & Remedial Studies T/Wada	-	1,376,425	1,376,425	-	1,376,425	0%
056901800100	Kano State Polytechnic	369,000	369,808	369,808	-	808	100%
056902100100	Dangote University of Science & Technology (Wudil)	1,256,595	1,793,972	1,793,972	-	537,377	70%
056902700100	Informatic Institute	-	106,242	106,242	-	106,242	0%
056902800100	Yusufu Maitama Sule University	1,454,572	1,703,130	1,703,130	-	248,559	85%
056902900100	Aminu Sch of Islamic Legal Stud.	-	701,454	701,454	-	701,454	0%
056903000100	Audu Bako CoL of Agric Danbatta	-	369,036	369,036	-	369,036	0%
056903100100	Sa'adatu Rimi University Kano	1,417,788	3,264,985	3,264,985	-	1,847,198	43%
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	-	-	-	-	-	0%
056903300100	Qur'anic and Western Education Kano Academy Nassarawa	-	-	-	-	-	0%
056903400100	Kano Fisheries Academy Bagauda Bebeji	-	-	-	-	-	0%
056903500100	Kano Poultry Academy Tukui Mkd	-	-	-	-	-	0%
056903600100	Kano State Farm Mechanization Academy Kadawa G/Malam	-	-	-	-	-	0%
056903700100	Kano State Corporate Security Training Academy Gabasawa	-	-	-	-	-	0%
056903800100	Kano Reformatory Academy Kiru	-	-	-	-	-	0%

Schedule 12: CAPITAL EXPENDITURE BY SECTORS 2023

Admin Code	MDAs	Actual Capital Expd. 2023	Original Budget 2023	Revised Budget 2023	2024 Budget Adjustment	Variance	Performance
056903900100	Kano Film Academy	-	-	-	-	-	0%
056904000100	Kano Sport Academy Karfi	-	-	-	-	-	0%
056904100100	Kano State Driving Academy	-	-	-	-	-	0%
056904200100	Kano State Irrigation Training Academy Kadawa	-	-	-	-	-	0%
056904300100	Kano State Enterprenuership Development Academy D/ Tofa	-	-	-	-	-	0%
056904400100	Kano State Horticulure Academy Bagauda	-	-	-	-	-	0%
056904500100	Kano State Livestock Academy Bagauda	-	-	-	-	-	0%
056904600100	Kano State Development Journalism Academy Tarauni	-	-	-	-	-	0%
056904700100	Kano State Artisan Fish Farmer Training Institute Kabo/Gwarzo	-	-	-	-	-	0%
	Sub-Total	35,577,141	59,751,844	66,671,232	6,919,388	31,094,091	51%
	Grand Total	146,539,824	158,228,250	231,337,937	74,066,466	84,798,113	63%

Schedule 13: CASH AND CASH EQUIVALENTS**KANO STATE CENTRAL ACCOUNT BANK BALANCES AS AT 31ST DECEMBER, 2023**

SN	Banks	Account Name	Account No.	Amount
	Access Bank	Kano State Infrstructure Account	0703120236	0.34
	Access Bank	Kano State Cocessionary Account (ECA)	0696433966	(109,216)
	Access Bank	Kano State Budget Support Facility	0001529920	1
	Access Bank	Kano State IGR Account	0699916952	144,245
	Access Bank	Kano State	1396192317	539,453
	Access Bank	Kano State (Dollar Account)	1396196243	-
	Access Bank	Kano State	1396201619	8
	Access Bank	Kano State (Pound Account)	1396201839	-
9	United Bank for Africa	Kano State Housing Project Sales Account	1017110618	33,470
	United Bank for Africa	Bir-Task Force Committee On Private School	1016351973	1,318
	United Bank for Africa	Kano State Foreign Loan Nterest Recovery	1019891135	41
	United Bank for Africa	Kano State Foreign Loan Interest Recovery A/C	1019948170	45,128
	United Bank for Africa	Kano State Govt Recvery Account	1022563711	146,985
	United Bank for Africa	Kano State Treasury Single Account	1026296286	213,488
	United Bank for Africa	Kano State Federation Allocation Account	1026282580	1,580,995
	United Bank for Africa	Kano State Govt Project Account	1024107056	52,461
28	Sterling Bank Plc	SFTAS Grant Account	0076511069	1,270
29	Sterling Bank Plc	Kano State Foreign Interest Recovery Loan	0063345284	113,465
	Sterling Bank Plc	AG Kano State Tender Fee	0009716141	11,412
	Sterling Bank Plc	Stamp Duty	0016968197	256
	Sterling Bank Plc	Kano State Free and Compulsory Educational Account	0075577736	18,250
	Sterling Bank Plc	Kano State Special Intervention account	0065339856	5,138

Schedule 13: CASH AND CASH EQUIVALENTS

SN	Banks	Account Name	Account No.	Amount
	Sterling Bank Plc	Kano State Presidentia Intervention Account	0065856713	593
	Sterling Bank Plc	Kano State Consolidated Revenue Account	0074931724	1,386,669
	Sterling Bank Plc	Accountant General Car Loan Account	0007651989	86,480
31	GT BANK	Office of the Accountant General Kano	0522838847	35,681
32	GT BANK	Office of the Accountant General Kano (Dollar Acct)	0107828344	-
	GT BANK	Office of the Accountant General Kano (Pound Acct)	0107828337	-
	GT BANK	Kano State Salary Account	0538696550	168,457
	Fedelivery Bank	Kano State Govt Fedeation Account	5030024645	166,808
	Fedelivery Bank	Kano State Govt Salary Account	5030033645	453
	Fedelivery Bank	Kano State Govt Housing Sales Account	5030036763	50,610
	Fedelivery Bank	Kano State Power Intervention Fund Account	5030062663	1,166,315
	Fedelivery Bank	Kano State Govt Fedeation Account (sub-treasury)	5030055344	-
	Fedelivery Bank	Kano State joint Independent Power Project Acct	5030046911	5,714
	Jaiz Bank	Kano State GP Sales Account	0000218966	212,157
	Jaiz Bank	Kano State Land Related taxes Account	0001876653	279,592
	F C M B	Kano State Govt Salary Account	4968083029	963
	F C M B	Kano State 2% Ducational Levy	4968083122	8,915
	F C M B	Kano State covid-19 Account II	4968083115	4,864
	F C M B	Kano State Free and Compulsory Educational Accaunt	4968083098	79
	F C M B	Kano State Govt treasury Single Account	4968083074	72,009
	F C M B	Kano State Relief Fund	0733203012	0
	F C M B	Kano State FAAC	4968083012	896,943
	Zenith Bank	Kano State Housing Project Sales Account	1013459188	517,888
	Zenith Bank	Kano State Customs And Immigration Recovery	1014480578	(0)

Schedule 13: CASH AND CASH EQUIVALENTS

SN	Banks	Account Name	Account No.	Amount
	Zenith Bank	Kano State Strategic Reserve Account	1014965763	4,997
	Zenith Bank	Kano State Auto and Deg Veh, Lic. Smart Card	1014506247	0.23
	Zenith Bank	Kano State Capital Project Account	1015303319	0.09
		Sub-Total (A)		7,864,355
Other Bank Balances				
		MDAs Bank Balances (Annual Board of Survey)		7,459,303
		Deposit with Crown Agent (£177,341.38 @ 1,143.94)		202,868
		Capital Receipts (Aids & Grants) Balances		14,442,912
		Sub-Total (B)		22,105,082
		Grant Total (A+B)		29,969,437

Schedule 14: RECEIVABLES 2023

Receivables 2023			
	Particulars	Amount N'000	Amount N'000
1	CAR LOAN		
	Balance as at 1st January 2023	674,431	
	Disbursement during the year 2023	100,285	
	Sub-Total	774,716	
	Less repayment 2023 (payroll & off payroll)	(155,218)	619,498
	Revolving Loan Balances as at 31st December, 2023		619,498
2	FAAC Arrears:		
	Statutory Allocation	3,685,870	
	Value Added Tax (VAT)	8,653,297	
	Other Receipts	12,316,637	
	FAAC Receivable (Other Receipts)	9,181,545	33,837,349
	Total Receivables as at 31st December, 2023		34,456,847

Schedule 15: PAYABLES AND OTHER LIABILITIES 2023

Payables and Other Liabilities 2023		
DESCRIPTION	AMOUNT	AMOUNT
Tax Liabilities	N'000	N'000
Balance as at 1 January 2023	101,057	
Less: Outstanding Tax Liability Paid in 2023 (Standing Order)	-	101,057
Add:		
Receipt 2023		
VAT	522,003	
WHT	279,012	
Stamp Duty	101,908	902,923
Total Receipts		1,003,980
Less: Payment 2023		
VAT	(522,003)	
WHT	(279,012)	
Stamp Duty	(101,908)	(902,923)
Closing Balance as at 31st Dec, 2023 (A)		101,057
Retention		
Opening Balance as at 1st January, 2023	45,048	
Add: Receipts during the year	-	45,048
Less: Payment during the year		-
Closing Balance as at 31st Dec, 2023 (B)		45,048
Pension & Gratuity Liabilities		
Description	Amount =N=	Amount =N=
	N'000	N'000
Opening Balance as at 1st January, 2023	7,862,789	
Less: Overstated Pension Liabilities	(684,693)	
Adjusted Opening Balance as at 1st January 2023	7,178,096	
Less: Pension Arrears paid (State Contribution)	(500,000)	
Total Pension Liabilities	6,678,096	

Schedule 15: PAYABLES AND OTHER LIABILITIES 2023

DESCRIPTION	AMOUNT	AMOUNT
	N'000	N'000
Add: Pension contribution expected to received Jan-Dec, 2023	9,668,729	16,346,824
Less: Payment Received within the year 2023		(9,668,729)
Total Pension Liability as at 31st Dec, 2023 (C)		6,678,096
Contractors Liabilities/Arrears		
Description	Amount =N=	
	N'000	
Opening Balance as at 1st January 2023	41,564,993	
Add: Verified Contractor Liabilities (2014 to 2022)	-	
Total Contractors Liabilities Verified	41,564,993	
Less: Settlement During the year 2023	(13,655,302)	
Total Contractors Liabilities after Settlement	27,909,691	
Add: Contractors Liabilities for the year 2023	9,129,257	
Closing Balance as at 31st December 2023	37,038,948	
Salary and Contract Gratuity Arrears		
Description	Amount =N=	Amount =N=
	N'000	N'000
Opening Balance 1st January 2023	736,948	662,226
Add: Understated Salary & Wages Claims	-	140,248
	736,948	802,474
Less: Salary Arrears paid in 2023	-	(65,526)
Total Salary & Contract Gratuity Arrears as at 31st December 2023 (E)	736,948	736,948
Public Debt Service		
Description	Amount =N=	
	N'000	
Outstanding debt service	963,905	
Sub-total (F)	963,905	
Grand Total (A+B+C+D+E+F)	45,564,002	

Schedule 16: BIOLOGICAL ASSETS

DEPRECIATION OF LIFE ASSET USING STRAIGHT LINE METHOD

SN	Name of Animals	Class	Date/Year of Purchase	No. of Animals (A)	Unit Price (B)	Life Span	Total Price (C) =A*B	Actual Year Depreciation	NET BOOK VALUE
				N'000	N'000	N'000	N'000	N'000	N'000
1	Elephant	Mammal	1/15/2010	1	20,000	75yrs	20,000	240	19,760
2	Dwarf Cow	M42	12/5/2010	1	450	45yrs	450	10	440
3	Dwarf Cow	M43	11/3/2017	1	450	45yrs	450	4	446
4	Dwarf Cow	M44	4/18/2013	1	450	45yrs	450	7	443
5	Dwarf Cow	M45	3/11/2012	1	450	45yrs	450	8	442
6	Dwarf Cow	M138	6/6/2009	1	450	45yrs	450	11	439
7	Red fronted Gazelle	M28	11/6/2017	1	250	12 -13yrs	250	7	243
8	Red fronted Gazelle	M127	11/10/2018	1	250	12 -13yrs	250	5	245
9	Red fronted Gazelle	M132	12/9/2018	1	250	12 -13yrs	250	5	245
10	Bush buck	M14	12/20/2008	1	150	13yrs	150	14	136
11	Bush buck	M16	2/21/2013	1	150	13yrs	150	8	142
12	Bush buck	M17	3/18/2014	1	150	13yrs	150	7	143
13	Bush buck	M17	3/18/2014	1	150	13yrs	150	7	143
14	Bush buck	M18	3/18/2014	1	150	13yrs	150	7	143
15	Capé Eland	M9	2/23/2008	1	6,000	15 – 20yrs	6,200	538	5,662
16	Capé Eland	M10	3/12/2008	1	6,000	15 – 20yrs	6,200	538	5,662
17	Capé Eland	M11	02/02/2009	1	6,000	15 – 20yrs	6,200	512	5,688
18	Giraffe	M4	12/5/2006	1	6,000	28yrs	6,200	444	5,756
19	Giraffe	M5	3/1/2007	1	6,000	28yrs	6,200	427	5,773
20	Giraffe	M6	3/31/2015	1	2,500	28yrs	2,500	49	2,451
21	Giraffe	M7	5/28/2017	1	2,500	28yrs	2,500	32	2,468
22	Chimpanzee	M47	3/26/2004	1	1,000	55yrs	1,000	28	972
23	Dog faced baboon	M49	1990	1	50	45yrs	50	3	47
24	Dog faced baboon	M51	4/12/2005	1	50	45yrs	50	2	48
25	Dog faced baboon	M156	5/17/2019	1	50	45yrs	50	0.2	50
26	Dog faced baboon	M195	12/29/2020	1	50	45yrs	50	0.1	50
27	Dog faced baboon	M196	12/29/2020	1	50	45yrs	50	0.1	50
28	Mona Monkey	M70	8/6/2007	1	30	22yrs	30	2	28
29	Mona Monkey	M71	8/14/2014	1	30	22yrs	30	1	29
30	Mona Monkey	M72	12/3/2017	1	30	22yrs	30	0.5	30
31	Mona Monkey		3/23/2020	1	30	22yrs	30	0.12	30
32	Mona Monkey		3/23/2020	1	30	22yrs	30	0.12	30
33	Mona Monkey		3/23/2020	1	30	22yrs	30	0.12	30
34	Red patas Monkey	M55	4/27/2007	1	35	24yrs	35	2	33
35	Red patas Monkey	M56	7/21/2008	1	35	24yrs	35	2	33
36	Red patas Monkey	M57	3/13/2014	1	35	24yrs	35	1	34
37	Red patas Monkey	M59	4/7/2015	1	35	24yrs	35	1	34

Schedule 16: BIOLOGICAL ASSETS

SN	Name of Animals	Class	Date/Year of Purchase	No. of Animals (A)	Unit Price (B)	Life Span	Total Price (C) =A*B	Actual Year Depreciation	NET BOOK VALUE
				N'000	N'000		N'000	N'000	N'000
38	Red patas Monkey	M62	4/10/2016	1	35	24yrs	35	1	34
39	Red patas Monkey	M69	1/29/2018	1	35	24yrs	35	0.40	35
40	Red patas Monkey	M68	9/25/2017	1	35	24yrs	35	1	34
41	Red patas Monkey		9/26/2017	1	35	24yrs	35	1	34
42	Red patas Monkey		9/27/2017	1	35	24yrs	35	1	34
43	Sooty mangabey	M73	8/6/2014	1	70	18yrs	70	2	68
44	Tantalus Monkey	M53	10/21/2009	1	30	24yrs	30	1	29
45	Tantalus Monkey	M54	1/1/2017	1	30	24yrs	30	0.45	30
46	Tantalus Monkey	M185	10/20/2018	1	30	24yrs	30	0.34	30
47	Tantalus Monkey		10/21/2018	1	30	24yrs	30	0.34	30
48	Lion	M3	6/15/2015	1	5,000	26yrs	6,000	105	6,895
	Lion	M3	7/12/2021	2	10,000	26yrs	10,000	1,026	8,974
49	Spotted hyena	M20	8/19/2008	1	650	10 - 25yrs	650	44	606
50	Spotted hyena	M21	8/18/2009	1	650	10 - 25yrs	650	41	609
51	Stripped hyena	M22	2/8/2007	1	400	24yrs	400	21	379
52	Stripped hyena	M23	2/8/2007	1	400	24yrs	400	21	379
53	Stripped hyena	M139	12/12/2018	1	400	24yrs	400	5	395
54	Stripped hyena	M140	12/12/2018	1	400	24yrs	400	5	395
55	Stripped hyena	M159	4/28/2019	1	300	24yrs	300	2	298
56	African civet cat	M129	11/19/2018	1	80	15yrs	80	1	79
57	Sand fox	M153	2/12/2019	1	10	8 - 10yrs	10	0.20	10
58	Sand fox	M154	2/12/2019	1	10	8 - 10yrs	10	0.20	10
59	Common Jackal	M36	6/5/2011	1	30	10 - 22YRS	30	2	28
60	Common Jackal	M37	6/4/2012	1	30	10 - 22YRS	30	2	28
61	Common Jackal	M39	4/4/2013	1	30	10 - 22YRS	30	2	28
62	Common Jackal	M40	3/13/2018	1	30	10 - 22YRS	30	1	29
63	Common Jackal	M142	3/26/2019	1	30	10 - 22YRS	30	0.50	30
64	Ratel Honey Badger	M97	1/8/2012	1	60	22yrs	60	2	58
65	Crested porcupine	M94	10/10/2006	1	60	8 - 12yrs	60	8	52
66	Crested porcupine	M95	5/30/2017	1	60	8 - 12yrs	60	2	58
67	Crested porcupine	M96	5/3/2017	1	60	8 - 12yrs	60	2	58
68	Crested porcupine			1	60	15yrs	60	1	59
69	Crested porcupine			1	60	15yrs	60	1	59
70	Rabbit	M77	3/1/2017	1	1	5yrs	1	0.07	1
71	Rabbit	M78	3/1/2017	1	1	5yrs	1	0.07	1
72	Rabbit	M79	11/26/2018	1	1	5yrs	1	0.05	1
73	Rabbit	M80	11/26/2018	1	1	5yrs	1	0.05	1
74	Rabbit	M81	11/26/2018	1	1	5yrs	1	0.05	1

Schedule 16: BIOLOGICAL ASSETS

SN	Name of Animals	Class	Date/Year of Purchase	No. of Animals (A) N'000	Unit Price (B) N'000	Life Span N'000	Total Price (C) =A*B N'000	Actual Year Depreciation N'000	NET BOOK VALUE N'000
75	Rabbit	M82	3/19/2019	1	1	5yrs	1	0.04	1
76	Rabbit	M83	3/19/2019	1	1	5yrs	1	0.04	1
77	Rabbit	M84	3/19/2019	1	1	5yrs	1	0.04	1
78	Rabbit	M85	6/8/2019	1	1	5yrs	1	0.04	1
79	Rabbit	M86	6/8/2019	1	1	5yrs	1	0.04	1
80	Rabbit	M87	6/8/2019	1	1	5yrs	1	0.04	1
81	Ostrich	B37	1/26/2005	1	750	50yrs	750	22	728
82	Ostrich	B38	5/8/2017	1	750	50yrs	750	5	745
83	Ostrich	B37	1/26/2005	1	750	50yrs	750	22	728
84	Ostrich	B38	5/8/2017	1	750	50yrs	750	5	745
85	Ostrich	B38		1	750	50yrs	750	5	745
86	Peacock	B94	6/17/2019	1	60	23yrs	60	1	59
87	Peacock	B95	6/17/2019	1	60	23yrs	60	1	59
88	Peacock	B96	7/19/2019	1	60	23yrs	60	1	59
89	Peacock	B97	7/19/2019	1	60	23yrs	60	1	59
90	Peacock	B40	5/21/2013	1	40	23yrs	40	1	39
91	Spotted Eagle	B49	2/2/2010	1	40	20yrs	40	2	38
92	Spur Wing Goose	B50	6/7/2000	1	12	11yrs	12	2	10
93	Spur Wing Goose	B51	6/26/2000	1	12	11yrs	12	2	10
94	Spur Wing Goose	B110	3/23/2020	1	12	11yrs	12	0.10	12
95	Spur Wing Goose	B111	3/23/2020	1	12	11yrs	12	0.10	12
96	Spur Wing Goose	B112	3/23/2020	1	12	11yrs	12	0.10	12
97	Crocodile	R44	5/25/2016	1	50	22yrs	50	1	49
98	Crocodile	R45	6/30/2017	1	50	22yrs	50	1	49
99	Crocodile	R46	6/30/2017	1	50	22yrs	50	1	49
100	Crocodile	R47	7/15/2018	1	50	22yrs	50	1	49
101	Crocodile	R48	7/15/2018	1	50	22yrs	50	1	49
102	Crocodile	R49	6/30/2017	1	50	22yrs	50	1	49
103	Nile Monitor Lizard	R51	4/25/2018	1	12	10-20yrs	12	0.22	12
104	Rock Python	R52	5/9/2018	1	35	12yrs	35	1	34
105	Rock Python	R54	5/9/2018	1	35	12yrs	35	1	34
106	Rock Python	R55	9/12/2013	1	35	12yrs	35	2	33
107	Rock Python	R62	7/3/2019	1	35	12yrs	35	1	34
108	Rock Python	R65	1/1/2020	1	35	12yrs	35	0.27	35
109	Snake	R59	4/11/2019	1	2	20yrs	2	0.02	2
110	Snake	R60	4/11/2019	1	2	20yrs	2	0.02	2
111	Snake	R61	4/11/2019	1	2	20yrs	2	0.02	2
112	Camel	M111,	8/15/2016	1	500	20yrs	500	11	489

Schedule 16: BIOLOGICAL ASSETS

SN	Name of Animals	Class	Date/Year of Purchase	No. of Animals (A)	Unit Price (B)	Life Span	Total Price (C) =A*B	Actual Year Depreciation	NET BOOK VALUE
				N'000	N'000	N'000	N'000	N'000	N'000
113	Camel	M135	3/8/2019	1	200	20yrs	200	2	198
114	Donkey	M122	2/7/2016	1	90	20yrs	90	2	88
115	Donkey	M123	12/15/2015	1	80	20yrs	80	2	78
116	Donkey	M146	2/11/2019	1	50	20yrs	50	0.45	50
117	Guinea Pig	M147	7/1/2019	1	1	4 – 6 yrs	1	0.04	1
118	Guinea Pig	M179	12/2/2019	1	1	4 – 6 yrs	1	0.04	1
119	Cane rat	M124	5/5/2015	1	5	5yrs	5	1	4
120	Four (4) horned Ram	M136	2/2/2019	1	70	5yrs	70	3	67
121	Sheep	M137	3/8/2019	1	40	5yrs	40	1	39
122	Ram	M162	11/8/2019	1	20	5yrs	20	1	19
123	Giant Tortoise	D64	1990	1	400	150yrs	400	8	392
124	Duikar		7/16/2020	1	80	20yrs	80	0.36	80
125	Zebra		7/17/2011	2	2,500	20yrs	6,000	227	5,773
			TOTAL	128	-		93,666	3,540	90,100

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KANO FADAMA CARES DELIVERY UNIT (NG-CARES)

TOTAL EXPENDITURE AS AT 31ST DECEMBER 2023 BASED ON OPERATION AND DISBURSEMENT LINK INDICATORS (DLIs)

SN	Code	Program Management Activities	Qty	Unit	Unit Cost N'000	Total Cost N'000
1	PM 01	Vehicles Fuelling and Servicing	12	12	557	6,690
2	PM 02	Generator Fuelling and Service	12	Lump	378	4,530
3	PM 03	Office Operating cost (Utilities)	6	Lump	1,552	9,314
4	PM 04	Office Stationery,printing documents	6	Lump	206	1,236
5	PM 05	Travelling allowances	1	Lump	8,170	8,170
6	PM 06	Installation of solar power backup	1	Lump	4,882	4,882
7	PM 07	Delivery Staff allowances for 13 Months (CORE Staff, Assistants, Support Staff,	8	8Months	7,628	61,025
8	PM 08	Delivery Office Drivers, and Cleaners allowances, security personnel	7	7Months	546	3,825
9	PM 09	LGs Staff allowances for 12 months (Facilitators, Desk officers)	7	7Months	6,049	42,340
10	PM 10	Security Votes	6	Months	700	4,200
11	PM 11	Engagement of ASIC (44)	14	Lump	300	4,200
Sub-Total						150,411
SN	Code	Community Development and Gender	Qty	Unit	Unit Cost N'000	Total Cost N'000
1	CDO 01	Facilitators/Desk officers Forum meeting	6	lump	875	5,251
Sub-Total						5,251
SN	Code	Communication and Media Sensitization	Qty	Unit	Unit Cost N'000	Total Cost N'000

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1	CO 01	Airing of Radio jingles (daily)	40	lump	10	400
2	CO 02	Airing of Television jingles (daily)	40	lump	30	1,200
3	CO 03	production of posters, flyers, handbooks in hausa language Production and editing of fadama weekly	1	lump	1,594	1,594
4	CO 04	Television and radio programme on N-CARES activities	6	lump	210	1,260
5	CO 05	Special report by International Media	1	Lump	1,400	1,400
6	CO 06	Production of kano CARES Compendium	2	Lump	800	1,600
Sub-Total						7,454

SN	Code	Procurement	Qty	Unit	Unit Cost N'000	Total Cost N'000
1	PO 01	Production/Printing of Bidding Document	2	Lump	500	1,000
2	PO 02	Bidding exercise for contract awards	2	Lump	381	761
3	PO 03	Consultancy Services	1	Lump	23,813	23,813
Sub-Total						25,574

SN	Code	Monitoring and Evaluation Unit	Qty	Unit	Unit Cost N'000	Total Cost N'000
1	ME 01	Monitoring Visit to sub-projects	44	lump	220	9,660
2	ME 02	Supervision Mission	2	Lump	4,700	9,400
Sub-Total						19,060

SN	Code	SafeGuards and Environment	Qty	Unit	Unit Cost N'000	Total Cost N'000
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NG-CARES REPORTS 2023

2	SGE 01	Procurement of Environmental mitigation equipment including COVID-19 & Non COVID-19 personal protective equipment	1	Lump	2,042	2,042
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Sub-Total
TOTAL **2,042**
209,792

SN	Code	DLI-2.1: Agricultural Input and Services	Qty	Unit	Unit Cost N'000	Total Cost N'000
1	AIS 01	Procurement of improved rice seed 10kg/farmer	150	10Kg	12	1,800
3	AIS 03	Procurement of improved maize seed 10kg/farmer	150	10kg	12	1,800
4	AIS 04	Procurement of improved Sorghum seed 5kg/farmer	150	5kg	11	1,575
8	AIS 08	Procurement of fertilizer NPK (20.10.10) @ bag/farmer for beneficiaries under Sorghum, maize and rice	450	1 Bags	28	12,600
11	AIS 11	Procurement of fertilizer Urea (USG) @1bag/beneficiary for 450 (maize, rice and sorghum)	450	1 Bag	25	11,250
12	AIS 12	Procurement of agro- chemicals (herbicides) 3lit/beneficiary for (maize, rice & Sorghum)	450	3 Litres	11	4,860
13	AIS 13	Procurement of agro- chemicals (insecticide) 1 lts/farmer for maize beneficiaries	150	1 Litres	3	450

NG-CARES REPORTS 2023

16	AIS 16	Procurement of agro- chemicals (fungicide) 1 lts/farmer for rice beneficiaries	150	1 Litres	3	450
17	AIS 17	Procurement of poultry (day old chicks) 50 heads/beneficiary for 2,000	150	50 heads	40	6,000
18	AIS 18	Procurement of feed for poultry 6 bags/beneficiary for (2,000) beneficiaries	150	4 bags	48	7,200
19	AIS 19	Procurement of medication for poultry 2 sachets /beneficiary for(2,000) beneficiaries	150	2 sachets	7	1,050
20	AIS 20	Procurement of disinfectant for poultry 1 sachet /beneficiary for(2,000) beneficiaries	150	1 sachet`	1	150
21	AIS 21	Provision of mechanization services (harrowing and ridging) for total (135) beneficiaries	135	Lump	18	2,430
22	AIS 22	Provision of Agro advisory services & capacity building on best agronomic practice and management for (600) beneficiaries	600	Lump	6	3,600

Sub-Total						55,215
SN	Code	DLI-2.2: Improved Agricultural Infrasture	Qty	Unit	Unit Cost N'000	Total Cost N'000
1	IAI 01	Environmental & social screening safe guard/project management activities	2	Lump	3,063	6,125
2	IAI 02	Project designing and consultancy	2	2 Sites	18,864	37,728

NG-CARES REPORTS 2023

3	IAI 03	Rehabilitation and Upgrading of existing Canals in the project intervention areas	2	Lump	103,228	206,457
Sub Total						250,310
4	AIA 04	Retention for the rehabilitation of 90km feeder road	1	90km	38,880	38,880
SUB- TOTAL						38,880
TOTAL						289,190
SN	Code	DLI-2.3: Agricultural Production and Processing Asset	Qty	Unit	Unit Cost N'000	Total Cost N'000
1	APPA 1	Procurement of sprayer/PPEs and advisory service 1 set/beneficiary for (3) beneficiaries	50	1 set/ beneficiary	100	5,000
2	APPA 2	Procurement of Planter/PPEs and advisory services 1 unit /group of 2 members for 300 beneficiaries	50	1 unit /group	100	5,000
3	APPA 3	Procurement of cereal grinding machine 1 unit/person and advisory service for 120 beneficiaries	80	1 unit /beneficiary	100	8,000
4	APPA 4	Procurement of Vegetable processing machine/PPEs and advisory service 1 unit/beneficiary	80	1 unit / beneficiary	100	8,000
Sub-Total			260			26,000
SN	Code	2.4 Wet Market	Qty	Unit	Unit Cost N'000	Total Cost N'000

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1	WM 01	Sensitization and Capacity Building for Market sanitation	16	1/ market	418	6,687
2	WM 02	Environmental & social safe guard studies for the wet market	16	1 /market	289	4,620
3	WM 03	Feasibility studies,drawing/designing and preparation of BEME	16	1 /market	301	4,811
4	WM 04	Rehabilitation of Slaughter House/Water reticulation/Sanitation Facilities	16	1 /market	3,711	59,377
5	WM 05	Rehabilitation of VIP latrine/rehabilitation of solar powered borehole	16	1 market	1,904	30,467
6	WM 06	Market sanitation and fumigation service weekly/PPEs	16	1 market	447	7,156
7	WM 07	Retention for the upgraded 23 wet markets	1	23 markets	7,352	7,352
Sub-Total						120,470
TOTAL						490,875
GRAND TOTAL						700,667

Note:

The sum of N3 Billion was approved for NG-CARES in with the 2023 financial year budget. Whereas, in the first quoter of the year 2023 the sum of N27 million was disbursed for the program take-up, while additional fund to the tune of N3.245 Billion was received in the last quoter of the year 2023. An expenditure worth N700 million was incurred from the total fund available for expenditure to the tune of N3.272 Billion leaving a closing balance of 2.572 Billion as at 31st December 2023

TRANSFORMATION OF KANO STATE PUBLIC FINANCIAL MANAGEMENT SYSTEM BY THE ACCOUNTANT GENERAL, KANO.



Abdulkadir Abdussalam, FCA, FCIT, PFCA
Accountant General
Ministry of Finance, Kano State

In his effort to achieve maximum accountability and transparency in the public financial management as an integral part of the present administration’s policy, the Accountant General of the State, Abdulkadir Abdussalam (FCA, FCTI, CPFA) has reshaped the Kano State Integrated Financial Management System by introducing a state-own designed and

developed modern accounting software toward ensuring improvement in the State revenue collection, scientific budget preparation, performance tracking, pertinent expenditure and disclosure of true and fair view of State Financial Reports.

Hence, among other software introduced are T-BEAMS, E-Budget, KIRMAS, KIPPIS etc.

T-BEAMS (Treasury-Budget, Expenditure & Accountability Management System).

T-BEAMS is a comprehensive budget and expenditure management system designed, developed and deployed by the present administration under the Office of the Accountant General, Kano State to oversee budget allocations, track expenditures, and

ensure fiscal discipline, accountability and transparency.

Fig 1. and 2. below indicates the live T-BEAMS Dashboard respectively.

Fig. 1



Fig. 2



E-BUDGET DASHBOARD

E-Budget is a modern technological solution aimed at revolutionizing the traditional budgetary processes by introducing automation in budget preparation, execution, and monitoring. It is linked with T-BEAMS, KIRMAS and KIPPIS for easy access to real time financial data and budgetary control.

Figure 3, 4 and 5 on this page also show the Dashboards of the developed software of E-Budget and KIRMAS.

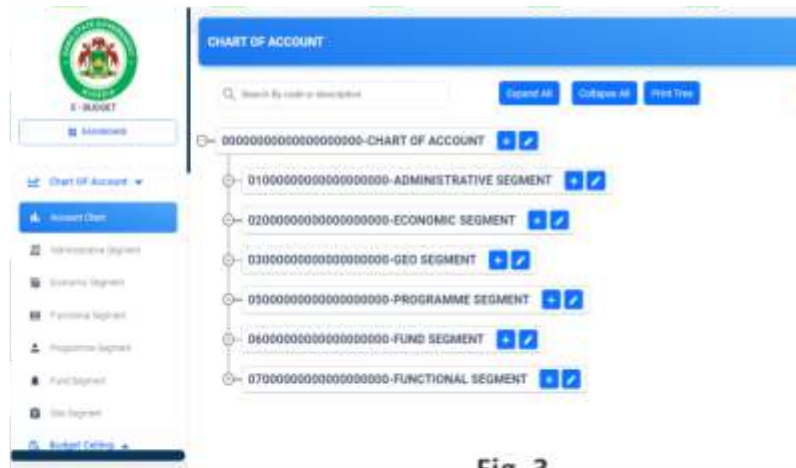


Fig. 3

KIPPIS (Kano Integrated Personnel & Payroll Information System)

Is a public financial management model designed, developed and deployed by the present administration to provide efficient management of the State human resources through functional and to end screening and biometric data capture of all state’s civil servants (state and local government) including pensioners, effective salary and pension administration as well as payroll processing and payments.

The solution is also connected to T-BEAMS and E-Budget for easy budget and performance tracking.

KIRMAS (Kano Integrated Revenue Management and Assurance System) DASHBOARD

A comprehensive revenue Invoicing & Tax Management System designed and developed by the Kano State Government to streamline and optimize revenue collection processes and also integrated with E-Budget, T-BEAMS for effect budget tracking.



Fig. 4



Fig. 5

Prepared by:

OFFICE OF THE ACCOUNTANT GENERAL
MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT
AUDU BAKO SECRETARIAT, KANO STATE