

REPORT OF THE ACCOUNTANT GENERAL

With

IPSAS ACCRUAL FINANCIAL STATEMENTS

For The Year Ended

31ST DECEMBER

2024



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Welcome To KANO

CREATED: 27TH MAY, 1967

POPULATION RANK: RANKED 1ST IN NIGERIA

GOVERNOR: ENGR. ABBA KABIR YUSUF

(SWORN ON MAY 29, 2023)

CENTRE OF COMMERCE

CAPITAL: KANO CITY

POPULATION: APPROX. 13 MILLIONS PEOPLE

MAJOR ETHNIC GROUP: HAUSA

AREA: ABOUT 20,131 square kilometers

GEOGRAPHICAL REGION: NORTHWESTERN NIGERIA

RELIGION: PREDOMINANTLY ISLAM





HIS EXCELLENCY
ENGR. ABBA KABIR YUSUF
KANO STATE EXECUTIVE GOVERNOR



HIS EXCELLENCY
COMR. AMINU ABDUSSALAM GWARZO
KANO STATE DEPUTY GOVERNOR





DR. ISMA'IL ALIYU DANMARAYA
HON. COMMISSIONER, MINISTRY OF FINANCE
KANO STATE



JAMILA M. ABDULLAHI, FCNA, ACTI
ACCOUNTANT GENERAL
KANO STATE





MUHAMMAD YAHYA LIMAN,
(CNA, FCICN, ACFCN)
DIRECTOR TREASURY, MINISTRY OF FINANCE
KANO STATE



RABIU ABDULLAHI, CNA, ACTI, FCMC
DIRECTOR FINAL ACCOUNT,
MINISTRY OF FINANCE, KANO STATE



TECHNICAL TEAM



RABIU ABDULLAHI,
(CNA, ACTI, FCMC)
DIRECTOR FINAL ACCOUNT,
MINISTRY OF FINANCE, KANO STATE



RABBAHA IBRAHIM, CNA.
FINAL ACCOUNT DEPARTMENT
MINISTRY OF FINANCE KANO STATE



ABDULLAHI ATIKU, CNA.
FINAL ACCOUNT DEPARTMENT
MINISTRY OF FINANCE KANO STATE



FATIMA UBA IDRIS, CNA.
FINAL ACCOUNT DEPARTMENT
MINISTRY OF FINANCE KANO STATE



NI'IMA KABIR, CNA.
FINAL ACCOUNT DEPARTMENT
MINISTRY OF FINANCE KANO STATE



MUKHTAR DALHA FAGGE, CNA.
FINAL ACCOUNT DEPARTMENT
MINISTRY OF FINANCE KANO STATE



NASIRU MUHAMMAD, CNA.
FINAL ACCOUNT DEPARTMENT
MINISTRY OF FINANCE KANO STATE

PROJECTS -





HASIYA BAYERO PEADIATRIC HOSPITAL





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

In case of reply please quote reference No.

Department

Date

ACCOUNTANT-GENERAL'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements were prepared in line with the International Public Sector Accounting Standards (IPSAS), as established by the International Public Sector Accounting Board (IPSASB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, certain transitional exemptions under IPSAS 33 (First Time Adoption of Accrual Basis) are still observed as a result of the inconclusive valuation of the State's Assets.

As the Accountant-General and the Chief Accounting Officer for the Kano State Government's receipts and payments, I am responsible for the overall supervision of accounting operations in all Ministries, Departments and Agencies (MDAs) for the compilation and preparation of IPSAS Accrual Accounting Basis Financial Statements.

In addition to these responsibilities, I am responsible for ensuring that proper accounting records are maintained, an adequate internal control system is in place to provide reasonable assurances that financial transactions are properly recorded to guide against fraud and other irregularities, all applicable International Public Sector Accounting Standards are followed, and judgments and estimates are prudent and reasonable, with consistent application of appropriate accounting policies.

Due diligence was conducted to ensure that the Financial Statements reflect the true and fair view of the Kano State Government's financial position and operations for the fiscal year ended 31st December, 2024.

I accept responsibility for the integrity of these Financial Statements, the information contained therein, and also declare that I comply with IPSAS ACCRUAL ACCOUNTING BASIS STANDARDS and the guidelines issued by the FAAC Technical Sub-Committee on IPSAS Implementation.


08/05/25

JAMILA M. ABDULLAHI, FCMA, ACTI
Accountant General, Kano State

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

...Centre of Commerce





OFFICE OF THE AUDITOR GENERAL

KANO STATE

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

Tel: (064)664400 Fax (064) 663603

website: <http://audit.kn.gov.ng>

Email: kanostateaudit@gmail.com

In case of reply quote Ref. No.
AUD/C/ADM-89/IVXX/

20th May, 2025
22 Zhul-Qidah 1446

Audit Certificate

The Accounts of the Government of Kano State of Nigeria for the year ended 31st December, 2024 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, 2020 (as amended) as well as the provision of the 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, 2024 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 NIGERIA: Basic Education and Primary Health Care Program.

In my opinion, the Financial Statements, Notes and classifications obtained, present fairly in all material aspects, fund received and expenditures incurred for the year ended 31st December, 2024. This is in accordance with IPSAS provision and Kano State Public Financial Management Law, 2020 (as amended).

Office of the Auditor General
Audu Bako Secretariat
P.M.B. 3017
Kano State.

Rabi'u Yusuf, cna
Auditor – General
Kano.



FINANCIAL HIGHLIGHTS 2020 - 2024

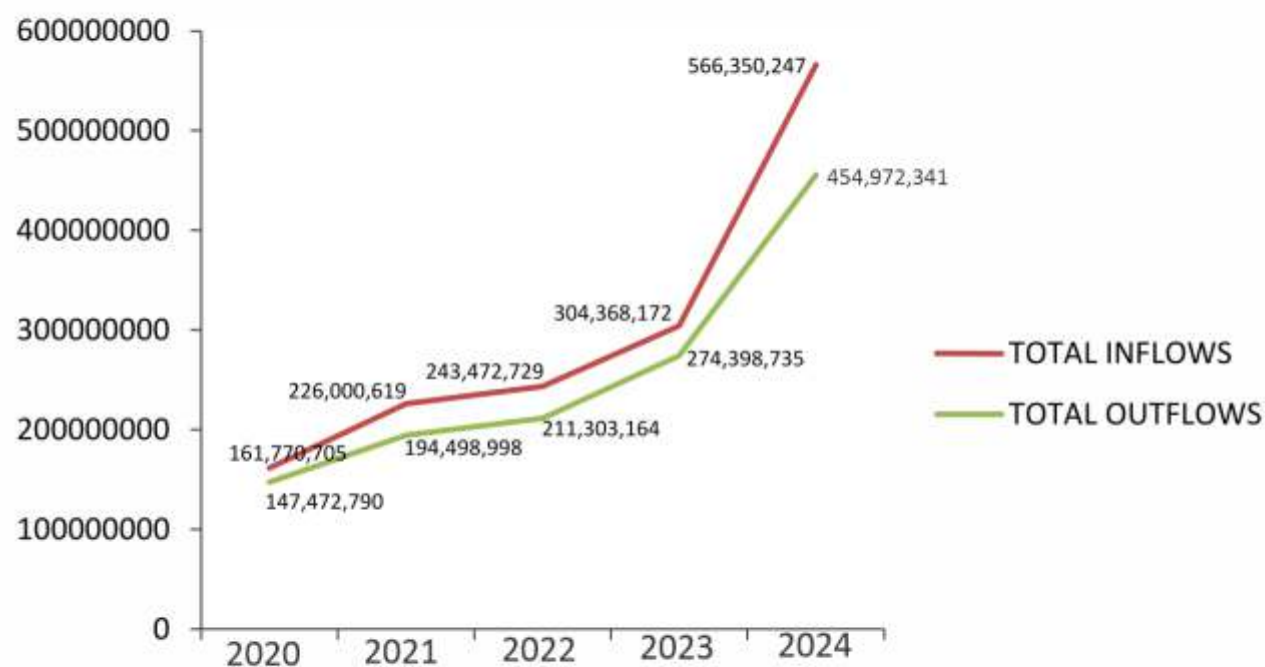
FIVE YEARS KANO STATE FINANCIAL HIGHLIGHTS (2020 TO 2024)

DESCRIPTION/YEARS	2020	2021	2022	2023	2024
	N'000	N'000	N'000	N'000	N'000
Receipts					
Opening Balance	17,875,291	14,297,915	31,501,621	32,169,565	29,969,437
Statutory Revenue Allocation	52,553,524	56,166,515	60,214,943	51,323,972	23,925,234
Value Added Tax (VAT)	26,280,519	38,586,912	45,809,734	60,622,831	114,400,127
Other Receipts (FGN)	7,385,026	13,220,623	35,628,590	67,513,140	243,417,884
Other Receipts (State)	1,194,598	581,492	776,510	8,047,626	10,219,444
Internally Generated Revenue	31,819,875	48,920,706	42,509,912	40,169,114	65,085,536
Loan	954,462	42,425,000	-	8,993,930	29,860,095
Capital Receipts	23,707,410	11,801,456	27,031,419	35,527,993	48,995,252
Total Receipts	161,770,705	226,000,619	243,472,729	304,368,172	565,873,009
Expenditure					
Personnel Cost	63,012,997	72,155,349	69,029,021	74,804,948	88,034,344
Other Recurrent Expenditure	29,386,166	32,296,516	42,055,353	53,053,963	104,254,246
Capital Expenditure	55,073,627	90,047,133	100,218,790	146,539,824	262,683,751
Total Expenditure	147,472,790	194,498,998	211,303,164	274,398,735	454,972,341
Closing Balance	14,297,915	31,501,621	32,169,565	29,969,437	110,900,668

FINANCIAL HIGHLIGHTS 2020 - 2024 (CHART)

SUMMARY OF FIVE YEARS KANO STATE INFLOWS AND OUTFLOWS

YEARS	TOTAL INFLOWS	TOTAL OUTFLOWS
2020	161,770,705	147,472,790
2021	226,000,619	194,498,998
2022	243,472,729	211,303,164
2023	304,368,172	274,398,735
2024	566,350,247	454,972,341





KANO STATE GOVERNMENT
2024 REPORT OF THE ACCOUNTANT GENERAL



kano my city, my state

MAIN *Statements*

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024
STATEMENTS OF FINANCIAL PERFORMANCE

Description	Notes	2024	2023
		N'000	N'000
Revenue			
Revenue from Non-exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1aii	25,498,705	48,105,746
Value Added Tax (VAT)-(FAAC)	1bii	117,186,033	64,646,340
Other Receipts (FAAC)	2ii	237,219,757	67,344,539
Sub-total		379,904,495	180,096,626
State:			
Tax Revenue	4	40,867,739	22,008,717
Other Revenue	5	389,871	1,134,822
Sub-total		41,257,610	23,143,539
Total Revenue from Non-Exchange Transactions		421,162,105	203,240,164
Revenue from Exchange Transactions:			
MDAs Revenue	6	24,217,796	18,160,397
Investments Income	7	9,829,574	7,019,747
Total Revenue from Exchange Transactions		34,047,370	25,180,144
Total Operating Revenue		455,209,475	228,420,308



STATEMENTS OF FINANCIAL PERFORMANCE

Description	Notes	2024	2023
		N'000	N'000
Expenses:			
Wages, salaries and employee benefits	8i	(88,101,191)	(74,803,524)
Transport & Travelling-General	9	(4,275,884)	(2,828,892)
Utilities General	10	(5,455,124)	(3,210,659)
Materials & Supplies	11	(26,044,996)	(10,524,220)
Maintenance Services	12	(4,533,807)	(2,367,809)
Training General	13	(5,545,089)	(3,679,878)
Other Services	14	(14,740,447)	(6,831,858)
Consulting and Professional Services	15	(6,953,693)	(3,111,900)
Fuel & Lubricant	16	(5,038,942)	(2,701,846)
Financial Charges - General	17	(615,454)	(330,002)
Miscellaneous Expenses - General	18	(3,771,927)	(1,071,993)
Grants and Other Contributions	19	(5,142,905)	(4,098,770)
Cost of IGR Collections	20	(1,748,060)	(1,799,882)
Depreciation	21iii	(25,179,875)	(21,233,392)
Public Debt Charges	28iii	(4,922,078)	(6,117,840)
Other FAAC Deductions	30i	(2,185,473)	(4,378,415)
Loss from Exchange on Foreing Debts	34i	(67,318,937)	(44,074,983)
Total Operating Expenses		(271,573,882)	(193,165,862)
Surplus for the year		183,635,593	35,254,446

Jamilah M. Abdullahi

08/05/25

JAMILA M. ABDULLAHI, FCNA, ACTI
Accountant General, Kano State

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024
STATEMENTS OF FINANCIAL POSITION

Description	Notes	2024	2023
		N'000	N'000
Assets			
Non-current Assets			
Plants, Properties & Equipments (PPE)	21	404,422,973	213,622,427
Unclassified Assets	22	140,838,040	140,838,040
Investment in Securities	23	25,330,884	15,501,416
Investment in Properties	24	22,421,987	21,732,249
Total Non-Current Assets		593,013,884	391,694,131
Current assets			
Cash and Cash Equivalents	25	110,900,668	29,969,437
Receivables	26	29,340,450	34,456,847
Inventories (Stock)	27	21,093	58,835
Total Current Assets		140,262,211	64,485,119
Total Assets		733,276,095	456,179,250
Liabilities			
Non-current liabilities			
Public Debt (Borrowing)	28i	196,888,808	172,133,228
Total Non-Current Liabilities		196,888,808	172,133,228
Current liabilities			
Public Debt (Borrowing)	28ii	18,463,941	15,375,161
Payables and Other Liabilities	29	33,693,972	45,564,002
Total Current Liabilities		52,157,913	60,939,163
Total Liabilities		249,046,721	233,072,391
Net Assets/Equity			
Consolidated revenue fund			
Capital development fund			
Accumulated surplus	35	484,229,374	223,106,859
Total Net Assets/Equity		484,229,374	223,106,859
		733,276,095	456,179,250

Jamila M. Abdullahi 08/05/25
JAMILA M. ABDULLAHI, FCNA, ACTI
Accountant General, Kano State



CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024
STATEMENTS OF CASH FLOW

DESCRIPTION	NOTE	2024	2023
		N'000	N'000
Cash flows from Operating Activities			
Revenue:			
Revenue from Non-Exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a	23,925,234	51,323,972
Value Added Tax (VAT)-(FAAC)	1b	114,400,127	60,622,831
Other Receipts (FAAC)	2	243,417,884	67,513,140
Sub-total		381,743,245	179,459,943
State:			
Revenue from Non-Exchange Transactions			
Tax Revenue	4	40,867,739	22,008,717
Other revenue	5i	10,636	338,593
Sub-total		40,878,375	22,347,310
Total revenue from Non-Exchange Transactions		422,621,620	201,807,253
Revenue from Exchange transactions:			
MDAs Revenue	6	24,217,796	18,160,397
Total revenue from Exchange Transactions		24,217,796	18,160,397
Total Inflows from operating activities		446,839,416	219,967,650
Outflows:			
Wages, salaries and employee benefits	8	(88,034,344)	(74,804,948)
Transport & Travelling	9	(4,275,884)	(2,828,892)
Utilities General	10	(5,455,124)	(3,210,659)
Materials & Supplies	11	(26,044,996)	(10,524,220)

STATEMENTS OF CASH FLOW

DESCRIPTION	NOTE	2024	2023
		N'000	N'000
Maintenance Services	12	(4,533,807)	(2,367,809)
Training General	13	(5,545,089)	(3,679,878)
Other Services	14	(14,740,447)	(6,831,858)
Consulting and Professional Services	15	(6,953,693)	(3,111,900)
Fuel & Lubricant	16	(5,038,942)	(2,701,846)
Financial Charges General	17	(615,453)	(330,002)
Miscellaneous General	18	(3,771,927)	(1,071,993)
Grants and Other Contributions	19	(5,142,905)	(4,098,770)
Cost of IGR collection	20	(1,748,060)	(1,799,882)
Public Debt Charges	28iii	(4,922,078)	(6,117,840)
Other FAAC Deductions	30i	(2,185,473)	(4,378,415)
Total outflows from operating activities		(179,008,223)	(127,858,911)
Net cash flows from operating activities		267,831,193	92,108,739
Cash flows from investing activities			
Capital Expenditure:			
Plants, Properties & Equipment (PPE)	21	(215,980,422)	(97,279,562)
Proceeds from Sales of Assets	5ii	-	-
Proceeds from Sales of Investment in Properties	5ii	379,234	796,229
Dividend Received	7i	106	-
Increase in Security Investments	7iv	9,829,468	6,912,805
Total Outflows from investing activities		(205,771,614)	(89,570,528)
Net cash flows used in investing activities		(205,771,614)	(89,570,528)



STATEMENTS OF CASH FLOW

DESCRIPTION	NOTE	2024	2023
		N'000	N'000
Cash flows from financing activities			
Aids and Grants (Capital Receipts)	3	48,995,252	35,527,993
Aids and Grants (Expenditure)	3	(46,703,329)	(40,002,941)
Repayment of Borrowing	28iii	(13,280,366)	(9,257,321)
Proceeds from Borrowing	30	29,860,095	8,993,930
Net cash flows used in financing activities		18,871,651	(4,738,339)
Net Cash Flow from all Activities		80,931,231	(2,200,128)
Opening cash and cash equivalent	25	29,969,437	32,169,565
Closing cash and cash equivalent		110,900,668	29,969,437


08/05/25

JAMILA M. ABDULLAHI, FCNA, ACTI
Accountant General, Kano State

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024
STATEMENT OF CHANGES IN NET ASSETS AND EQUITY

DESCRIPTION	NOTE	SUPLUS/DEFICIT	OTHER RESERVES	CAPITAL GRANTS	TOTAL
Opening Balance 1st January, 2024		237,727,924	(48,926,565)	34,305,500	223,106,859
Additional grants Received		-	-	48,995,252	48,995,252
Suplus for the year 2024		183,635,593	-	-	183,635,593
		421,363,517	(48,926,565)	83,300,752	455,737,704
Changes/Correction of Prior Year Errors		-	-	-	-
Changes in Net Surplus	31	24,351,562	-	-	24,351,562
Changes in Capital Grants	32	-	-	47,667,234	47,667,234
Other Changes in Equity	33	-	14,051,777	-	14,051,777
Changes in Exchange Transaction	34	(57,578,903)	-	-	(57,578,903)
		(33,227,341)	14,051,777	47,667,234	28,491,670
Balance as at 31st December, 2024		388,136,176	(34,874,788)	130,967,986	484,229,374


08/05/25

JAMILA M. ABDULLAHI, FCNA, ACTI
Accountant General, Kano State



CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

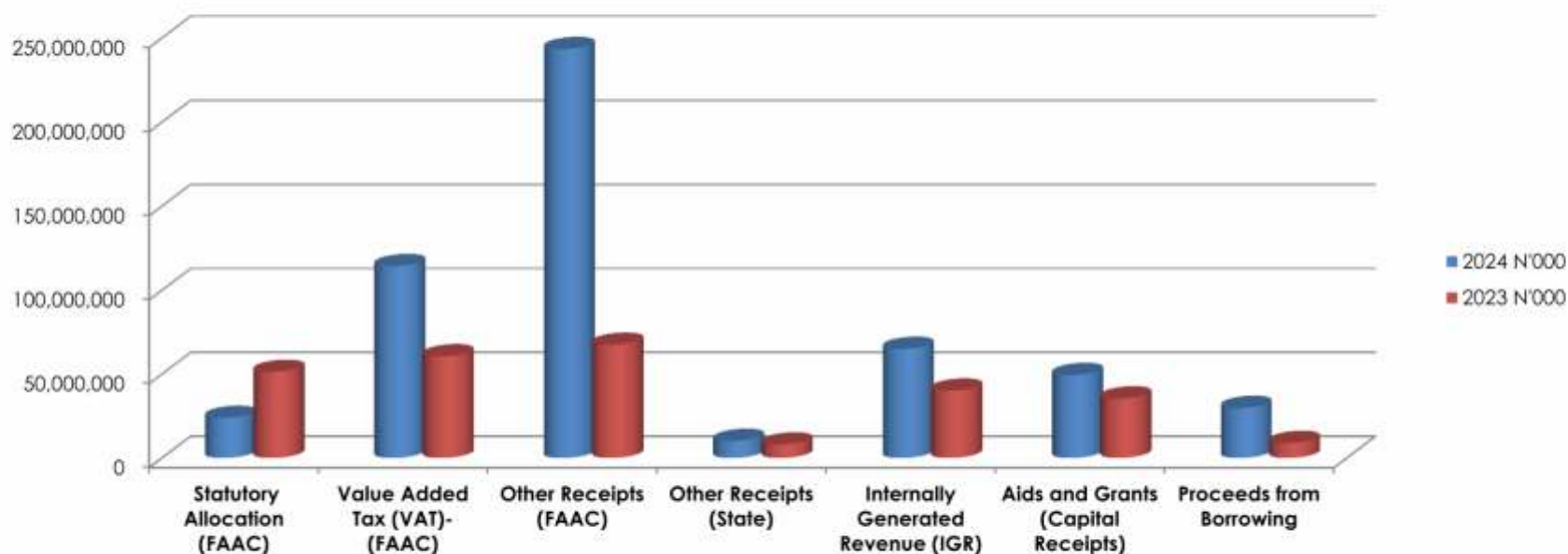
DESCRIPTION	Actual Receipts & Payments	Budget 2024			Variance/Performance on Final Budget	
		Original	Revised	Final	e=a-d/d-a	f = (a/d%)
	a	b	c	d=b+c	e=a-d/d-a	f = (a/d%)
	N'000	N'000	N'000	N'000	N'000	%
Recurrent Revenue	457,048,225	379,762,290	72,619,873	452,382,163	4,666,062	101%
Total Recurrent Revenue	457,048,225	379,762,290	72,619,873	452,382,163	4,666,062	101%
Statutory Allocation	23,925,234	144,849,881	(85,750,000)	59,099,881	(35,174,647)	40%
Value Added Tax (VAT)	114,400,127	76,638,367	28,361,633	105,000,000	9,400,127	109%
Other Receipts (FGN)	243,417,884	56,317,167	168,508,240	224,825,407	18,592,477	108%
Internally Generated Revenue (IGR)	65,085,536	101,956,875	(38,500,000)	63,456,875	1,628,661	103%
Other Revenue (State)	10,219,444	-	-	-	10,219,444	-
Total Capital Receipts	108,824,784	57,576,023	26,473,875	84,049,898	24,774,885	77%
Aids and Grants	48,995,252	16,699,855	-	16,699,855	32,295,397	293%
Other Capital Receipts	29,860,095	25,065,182	(2)	25,065,180	4,794,915	119%
Treasury Opening Balance	29,969,437	15,810,986	26,473,877	42,284,863	(12,315,426)	71%
Total Recurrent Receipt & Capital Receipt	565,873,009	437,338,313	99,093,748	536,432,061	29,440,947	105%
Recurrent Expenditure						
Personnel cost	88,034,344	87,465,826	12,902,390	100,368,216	12,333,872	88%
Overhead & Other Recurrent Expenditure	85,830,974	56,832,498	33,562,280	90,394,778	4,563,804	95%
Public Debt Services	13,280,367	4,600,000	9,499,628	14,099,628	819,261	94%
Grants and Subsidy	5,142,905	8,604,895	(3,431,870)	5,173,025	30,120	97%
Capital expenditure	262,683,751	279,835,094	46,561,320	326,396,414	63,712,663	80%
Total payments	454,972,341	437,338,313	99,093,748	536,432,061	81,459,719	85%
Net Receipts	110,900,668	-	-	-	-	-

Jamila M. Abdullahi
JAMILA M. ABDULLAHI, FCNA, ACTI
Accountant General, Kano State

08/05/25

COMPARISON OF ACTUAL INFLOW BETWEEN YEAR 2023 & 2024

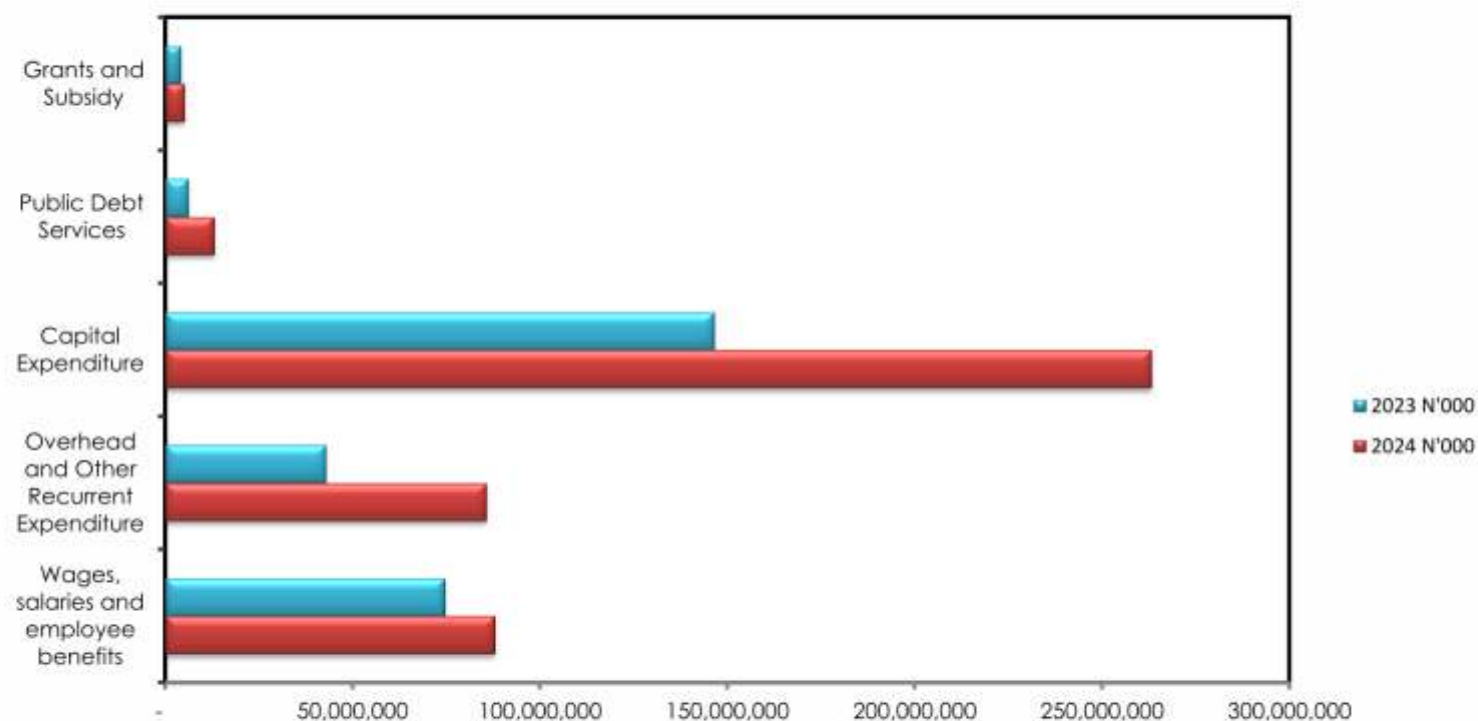
DESCRIPTION	2024	2023
	N'000	N'000
Statutory Allocation (FAAC)	23,925,234	51,323,972
Value Added Tax (VAT)-(FAAC)	114,400,127	60,622,831
Other Receipts (FAAC)	243,417,884	67,513,140
Other Receipts (State)	10,219,444	8,047,626
Internally Generated Revenue (IGR)	65,085,536	40,169,114
Aids and Grants (Capital Receipts)	48,995,252	35,527,993
Proceeds from Borrowing	29,860,095	8,993,930
Total Inflows	535,903,572	272,198,607





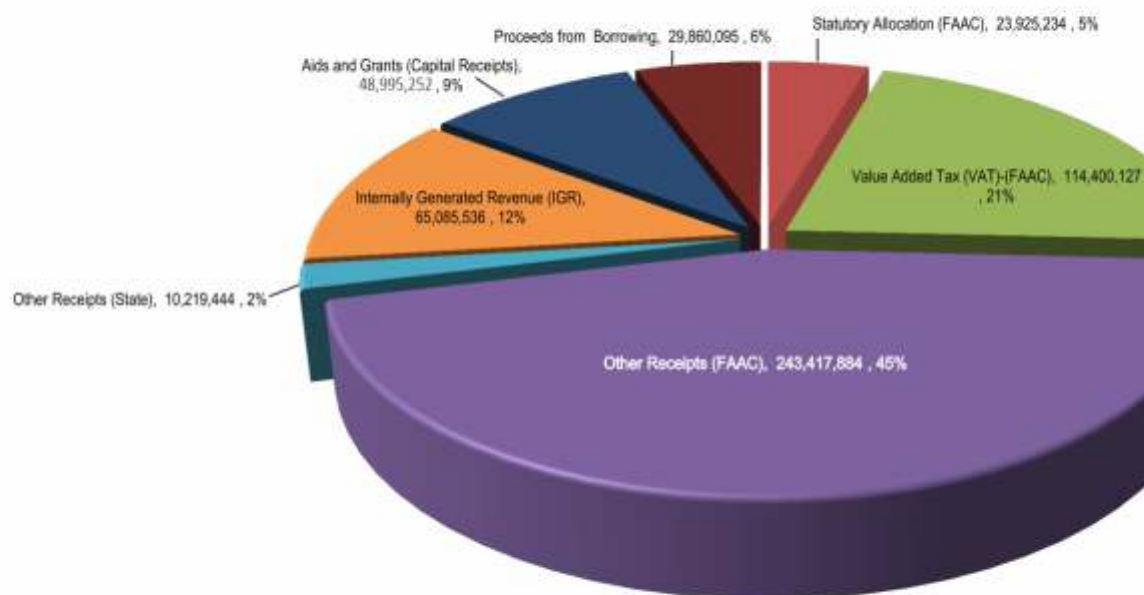
COMPARISON OF ACTUAL OUTFLOW BETWEEN YEAR 2023 & 2024

DESCRIPTION	2024	2023
	N'000	N'000
Wages, salaries and employee benefits	88,034,344	74,804,948
Overhead and Other Recurrent Expenditure	85,830,973	42,837,352
Capital Expenditure	262,683,751	146,539,824
Public Debt Services	13,280,366	6,117,841
Grants and Subsidy	5,142,905	4,098,770
Total Outflows	454,972,341	274,398,735



PERCENTAGE CONTRIBUTIONS OF ACTUAL INFLOWS FOR THE YEAR ENDED 31ST DEC, 2024

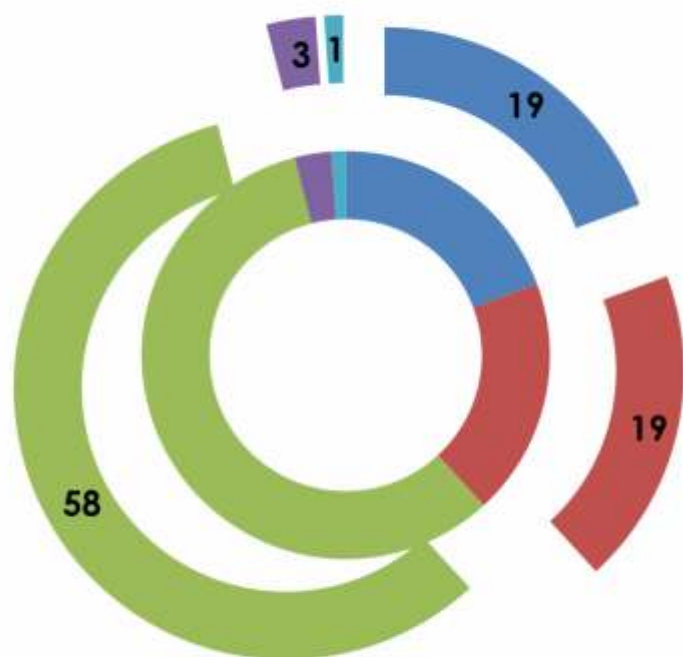
DESCRIPTION	2024	Percentage	%
	N'000		
Statutory Allocation (FAAC)	23,925,234		4.5
Value Added Tax (VAT)-(FAAC)	114,400,127		21.3
Other Receipts (FAAC)	243,417,884		45.4
Other Receipts (State)	10,219,444		1.9
Internally Generated Revenue (IGR)	65,085,536		12.1
Aids and Grants (Capital Receipts)	48,995,252		9.2
Proceeds from Borrowing	29,860,095		5.6
Total Inflows	535,903,572		100





PERCENTAGE CONTRIBUTIONS OF ACTUAL OUTFLOWS FOR THE YEAR ENDED 31ST DEC, 2024

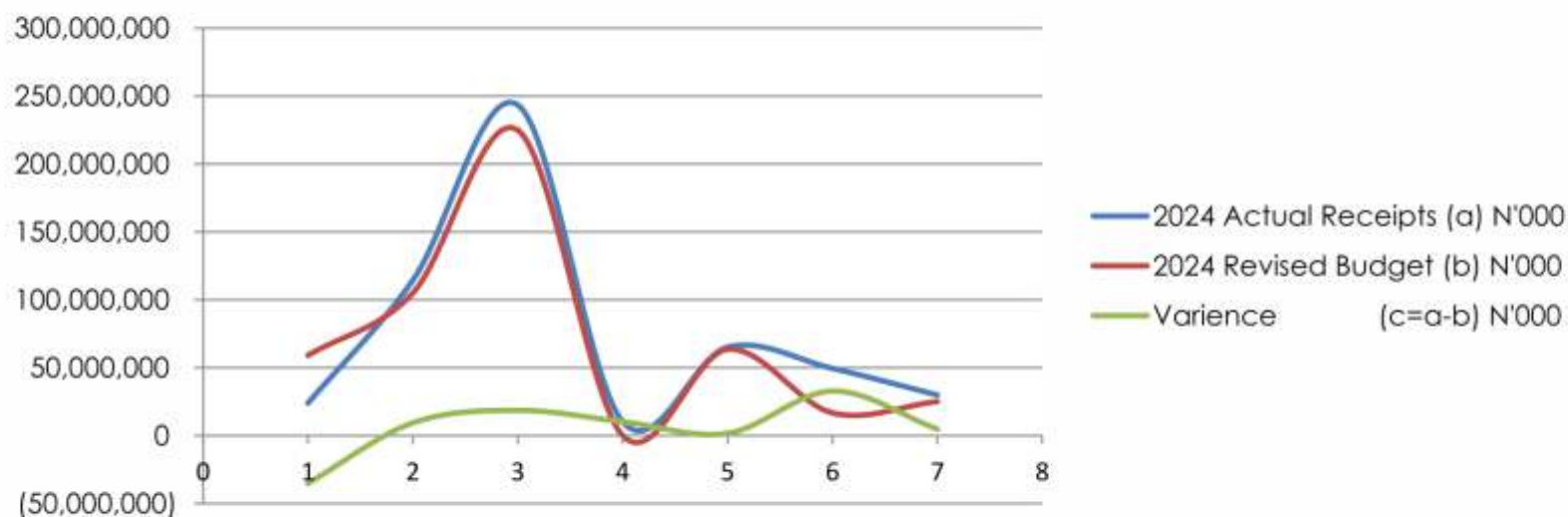
DESCRIPTION	2024	Percentage
	N'000	%
Wages, salaries and employee benefits	88,034,344	19
Overhead and Other Recurrent Expenditure	85,830,973	19
Capital Expenditure	262,683,751	58
Public Debt Services	13,280,366	3
Grants and Subsidy	5,142,905	1
Total Outflows	454,972,341	100



- Wages, salaries and employee benefits
- Overhead and Other Recurrent Expenditure
- Capital Expenditure
- Public Debt Services
- Grants and Subsidy

COMPARISON BETWEEN ACTUAL AND BUDGETED INFLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2024

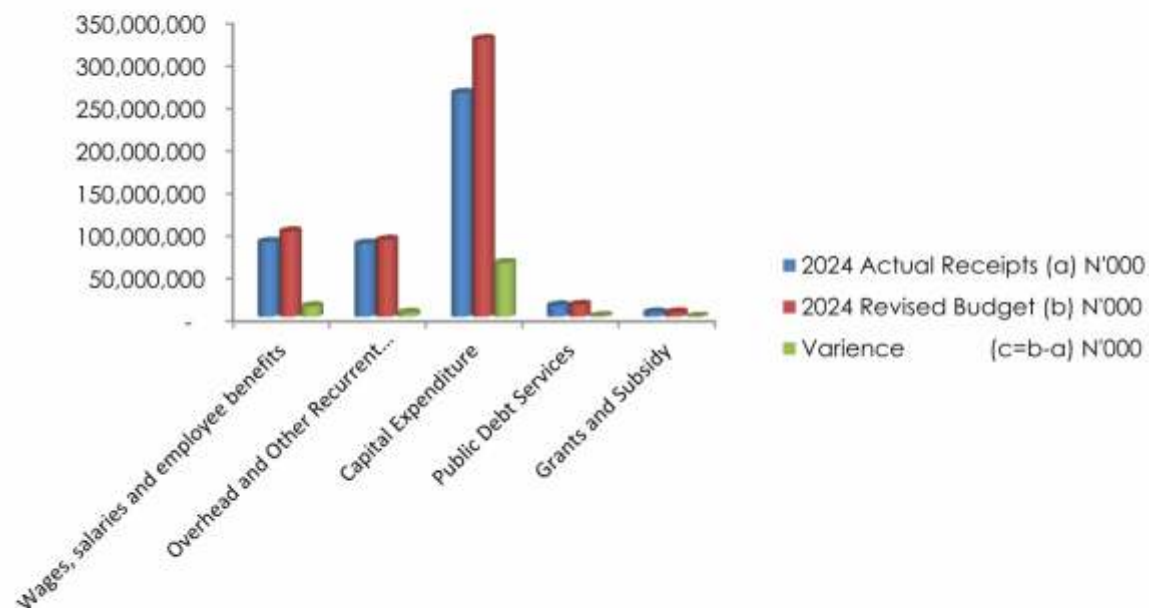
DESCRIPTION	2024 Actual Receipts (a)	2024 Revised Budget (b)	Variance (c=a-b)	Budget Deviation d = (c/b)%
	N'000	N'000	N'000	%
Statutory Allocation (FAAC)	23,925,234	59,099,881	(35,174,647)	(60)
Value Added Tax (VAT)-(FAAC)	114,400,127	105,000,000	9,400,127	9
Other Receipts (FAAC)	243,417,884	224,825,407	18,592,477	8
Other Receipts (State)	10,219,444	-	10,219,444	0
Internally Generated Revenue (IGR)	65,085,536	63,456,875	1,628,661	3
Aids and Grants (Capital Receipts)	48,995,252	16,699,855	32,772,635	193
Proceeds from Borrowing	29,860,095	25,065,180	4,794,915	19
Total Inflows	535,903,572	494,147,198	42,233,612	10





COMPARISON BETWEEN ACTUAL AND BUDGETED OUTFLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2024

DESCRIPTION	2024 Actual Receipts (a)	2024 Revised Budget (b)	Variance (c=b-a)	Budget Deviation d = (c/b)%
	N'000	N'000	N'000	%
Wages, salaries and employee benefits	88,034,344	100,368,216	12,333,872	12
Overhead and Other Recurrent Expenditure	85,830,973	90,394,778	4,563,805	5
Capital Expenditure	262,683,751	326,396,414	63,235,425	20
Public Debt Services	13,280,366	14,099,628	819,262	6
Grants and Subsidy	5,142,905	5,173,025	30,120	-
Total Outflows	454,972,341	536,432,061	80,982,483	15





EDUCATION SECTOR
Disbursement of Educational
Materials: School Furniture,
Reading/Writing Materials
to the 44 LGAs of the State



KANO STATE GOVERNMENT
2024 REPORT OF THE ACCOUNTANT GENERAL



Policies



kano my city, my state

STATEMENTS 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

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 & Eval.: 08142925446, Director: MOFI: 08037870271,
Director Audit & Internal Control: 08033107026

...Centre of Commerce

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.



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.

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

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.



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

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



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.

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 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 fromash, 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.



08/05/25

JAMILA M. ABDULLAHI, FCNA, ACTI
Accountant General, Kano State



HEALTH SECTOR
 Commissioning of A&E Unit at
 Murtala Muhd Specialist Hospital
 and Distribution of Primary Health Care
 Outreach Ambulances across the State





NOTES

To the Financial Statements



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
1	1101	FAAC ALLOCATION		
1a	11010101	Statutory Allocation	23,925,234	51,323,972
1b	11010201	Value Added Tax (VAT)	114,400,127	60,622,831
			138,325,361	111,946,803
		Note*		
1ai		Statutory Allocation received in the year ended 2023		51,323,972
		Less: Statutory Allocation for Dec. 2022 Rec. in Jan 2023		(6,904,096)
		Eleven months Statutory Allocation Received		44,419,876
		Add: Statutory Allocation for Dec. 2023 Rec. in Jan 2024		3,685,870
		Adjusted Statutory Allocation for the year 2023		48,105,746
1aii		Note*		
		Statutory received in the year ended 2024	23,925,234	
		Less: Statutory for Dec 2023 Received in Jan 2024	(3,685,870)	
		Eleven months FAAC Received	20,239,364	
		Add: Statutory for Dec 2024 Received in Jan 2025	5,259,342	
		Adjusted Statutory for the year 2024	25,498,705	
		*Details of Statutory Allocation (See, Schedule 1)		
1bi		Note*		
		VAT received in the year ended 2023		60,622,831
		Less: VAT for Dec 2022 Rec in Jan 2023		(4,629,788)
		Eleven months VAT Received		55,993,043
		Add: VAT for Dec 2023 in Jan 2024		8,653,297
		Adjusted VAT for the year 2023		64,646,341

NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
1bii		Value Added Tax received in the year ended 2024	114,400,127	
		Less: Value Added Tax for Dec 2023 Rec in Jan 2024	(8,653,297)	
		Eleven months Value Added Tax Received	105,746,829	
		Add: Value Added Tax for Dec 2024 in Jan 2025	11,439,203	
		Adjusted Value Added Tax for the year 2024	117,186,033	
		*Details of VAT (See, Schedule 1)		
2	110103-4	OTHE RECIEPTS (FGN)		
	11010401	Differential Exchange Gain.	55,877,787	16,079,044
	11010403	Non Oil Excess Revenue	-	6,252,379
	11010404	Ecological Fund Distributions	2,185,473	1,912,839
	11010405	Oil Excess Revenue Acct	-	2,644
	11010405	Foreign Excess Crude Oil	-	8,479
	11010405	Domestic Excess Crude Oil	-	189,815
	11010405	Forex Equalization Fund	-	1,653,032
	11010405	Non mineral Revenue	-	1,117,669
	11010405	Electronic Money Transfer Levey	4,138,955	3,312,801
	11010405	Infrastructure Development	23,026,735	21,000,000
	11010405	Paliative	-	2,000,000
	11010405	Sure-P Refund	-	7,476,162
	11010405	Signature Bonus	59,411,221	
	11010405	ECA Refund	70,214,897	
	11010405	Others (See, Schedule 2)	29,753,626	
			244,608,694	61,004,863



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION		31 Dec, 2024 N'000	31 Dec, 2023 N'000
		Note*			
2i		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 in Jan 2024 (See Note a)			12,521,968
		Adjusted Other Receipts for the year 2023			67,549,871
2ii		Other Receipts from FAAC in the year ended 2024		244,608,694	
		less: Other Receipts for Dec. 2023 Rec. in Jan 2024		(12,521,968)	
		Eleven months Other FAAC Received		232,086,725	
		Add: Other Receipts for Dec. 2024 Rec. in Jan 2025		4,818,153	
		Actual Other Receipts for the Year 2024		236,904,878	
		Add: Remittance for the prior year Ecological Distribution received in 2024		314,879	
		Adjusted Other Receipts for the year 2024		237,219,757	
		Total Net Other Receipts Distribution as per FAAC File		240,917,533	
		Add:			
		Ecological Distribution for the year	2,185,473		
		Remittance for the prior year Ecological Distribution received in 2024	314,879	2,500,351	
		Total Other Receipts (Cash Received) as per Bank Statement in year 2024		243,417,884	

NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION		31 Dec, 2024 N'000	31 Dec, 2023 N'000
		Note a			
		Other receipts for December 2023 received in 2024	12,316,639		
		Add: Understated amount	205,329		
		Adjusted Amount of Other Receipts for the Month of January 2024	12,521,968		

Total Ecological Fund Distribution (EFD) received from FGN as per Kano State FAAC Account's bank statements is higher than the EFD amount stated in the FAAC Distribution file by over 314.9 Million, which indicates a partly payment of the prior years outstanding EFD (FGN). Refer to schedule 14

***Details of other receipts (See, Schedule 2)**



NOTES TO THE FINANCIAL STATEMENTS

3 130101 AIDS & GRANTS

	MDAs/Projects	Opening Balance as at 1st January 2024	Amount Received 2024	Amount Available for Expenditure 2024	Expenditure 2024	Balance as at 31st Dec, 2024
		N'000	N'000	N'000	N'000	N'000
3i	13010101 Internal Grants					
1	Rural Access and Agricultural Mobility Projects Directorate	76,801	-	76,801	-	76,801
2	Kano State College of Education And Preliminary Studies (KSCEPS)	72,872				-
3	North West University, Kano	168,467	982,028.34	1,150,496	841,731.72	309,866
4	Kano State Qur'anic And Islamiyya Schools Mgt. Board					
i	UNICEF	-	86,431.26	86,431	86,431.26	-
ii	PLANE	-	18,307.25	18,307	18,307.25	-
5	Dangote University of Science and Technology, Wudil	11,890	364,950.00	376,840	374,511.78	2,328
6	Ministry of Acgriculture	22,868	-	22,868	-	22,868
7	Kano State Polytechnic	437,336	1,891,629	2,328,965	1,955,107.00	373,858
8	Sa'adatu Rimi College of Education Kumbotso Kano	125,178	400,897	526,075	495,226	30,849
	Sub-total	915,412	3,744,243	4,586,784	3,771,315	816,570
3ii	13020401 External Grant					
9	NG-Cares Fund	2,571,652	6,152,085	8,723,737	8,207,383	516,354
10	Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)	733,476	6,852,746	7,586,222	7,486,184	100,038
11	Accelarating Nutrition Result in Nigeria (ANRIN)	223,432	4,596,100	4,819,532	4,515,271	304,260
12	Innovation Development and Effectiveness of the Acquization of Skills (IDEAS)	4,708.43	1,612,346.22	1,617,055	1,607,453	9,601

NOTES TO THE FINANCIAL STATEMENTS

	MDAs/Projects	Opening Balance as at 1st January 2024	Amount Received 2024	Amount Available for Expenditure 2024	Expenditure 2024	Balance as at 31st Dec, 2024
13	Immunization Plus and Malaria Process by Accelerating Coverage and Transform Services (IMPACT)	6,027,696	-	6,027,696	1,731,306	4,296,390
14	Livestock Productivity and Resilience Project (L - PRES)	-	1,550,000	1,550,000	524,974	1,025,026
15	Addolecent Girls Initiatives for Learning and Empowermet (AGILE)	3,368,516	5,199,276	8,567,792	5,343,329	3,224,463
16	Ministry of Agric					-
a	Rural Access and Agricultural Marketting Project (RAAMP)	3,208,416	5,071,115	8,279,531	2,908,582	5,370,950
b	Ministry of Agriculture (SAPZ.)	481,300	481,300.00	962,600	481,300.00	481,300
c	Kano State Agropastoral Development Project (KSADP)	601	51,303	51,905	51,751	153,317
d	Kano FADAMA Cares	27,142	-	27,142	-	27,142
17	Kano State Bureau of Statistics	2.43	-	2	2	-
18	Kano State Primary Health Care Mgt Board	-				-
a	UNICEF	131,004	978,586.68	1,109,591	1,023,995	85,595
b	Routine Immunization Activities	55,477	88,002.30	143,479	141,458	2,021
c	HMOU	288,717	98,416.90	387,134	376,975	10,158
d	Basic Health Care Provision Fund (BHNPF)/National Primary Health Care Development Agency (NPHCDA)	779,859	918,551.96	1,698,411	809,462	888,949
19	COVID 19	4,864	-	4,864	-	4,864
20	Ministry of Health:	-				-
a	UNICEF	39,211	942,227	981,438	658,843	322,595
b	Health Basket (MoU)	160,902	306,460	467,363	189,181	278,181



NOTES TO THE FINANCIAL STATEMENTS

	MDAs/Projects	Opening Balance as at 1st January 2024	Amount Received 2024	Amount Available for Expenditure 2024	Expenditure 2024	Balance as at 31st Dec, 2024
c	Basic Health Care Provision Fund	350	-	350	-	350
21	SUBEB					
a	SUBEB (BESDA)	749,382	8,123,256	8,872,638	5,648,590	3,224,048
b	SUBEB (UBEC Marching Grant)	2,618,276	2,229,236	4,847,512	1,225,973	3,621,539
	Sub-total	21,474,984	45,251,009	66,725,993	42,932,014	23,947,143
	Total Aids and Grants	22,390,396	48,995,252	71,312,777	46,703,329	24,763,713

Note: In some MDAs, such as Sa'adatu Rimi University of Education, Yusuf Maitama Sule University and others, additional transactions (receipts and payments) were incurred at the end of the financial year after the reporting period. This prompted to adjustment in prior year closing balances based on IPSAS 14 (Event after the reporting period). Moreover, external grants experienced foreign currency transaction effects which lead to Fair Value Adjustment in their prior year closing balances as such the exchange transaction effect was treated in accordance with IPSAS 4

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

NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
4	1201	TAX REVENUE		
	12010101	Pay As You Earn (PAYE)	26,081,983	18,242,159
	12010104	Stamp Duties	8,687,050	4,375
	12010107	Capital Gains Tax	152,713	30,611
	12010401	Withholding Tax On Dividend	337,800	157,412
	12010402	Withholding Tax On Rent	185,309	206,517
	12010403	Withholding Tax On Bank Interest	1,990,631	993,995
	12010404	Withholding Tax On Directors Fees	103,219	77,772
	12010405	Withholding Tax On Contracts	812,285	402,688
	12010406	Withholding on Consultancy/Professional Fees	77,069	305,071
	12010407	Withholding on Commission	163,866	142,774
	12010408	Withholding on Royalties	35,267	42,413
	12020413	Withholding on Consumption	72,344	14,962
	12010501	Direct Assessment	2,072,470	721,430
	12020414	Development Levy	-	25,780
	12010603	Presumptive Tax	33,295	52,754
	12020153	Other Direct Taxes	62,435	582,987
	12020461	Agricultural Product/Produced Sales Levy	-	4,850
	12020465	Animal Trade Levy	-	166
			40,867,739	22,008,717

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



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000	
5	1202	OTHER REVENUE			
5i	12021	Revenue from other Sources			
	12021006	Prior Years Salary Over payment Refunded in 2024	10,636	1,424	
	14070101	2% Educational Levy	-	337,169	
		Sub-Total	10,636	338,593	
5ii		Proceeds from Sales of Assets/Investments			
	12020614	Proceeds from the Sales of Assets	-	-	
	14050201	Proceeds from the Sales of Investment in Properties	379,234	796,229	
		Sub-Total	379,234	796,229	
		Grand Total	389,870	1,134,822	
		*Note			
		Proceeds from Sales of Investment in Properties (Sales of GPs/Houses)			
		Description	GPs	Houses	Total
		Sales	270,193	109,041	379,234
		Total	270,193	109,041	379,234
6	1202	MDAs Revenues (Revenue from exchange transactions)			
	120201	Licences General	4,650,835	3,406,120	
	120204-120205	Fines and Fees General	6,318,079	7,956,042	
	120206-120207	Earning and Sales General	6,229,300	1,888,912	
	12020759	Back Duty Assessment & Recovery	7,019,582	4,909,323	
		Total MDAs Revenues	24,217,796	18,160,397	

NOTES TO THE FINANCIAL STATEMENTS

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

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
7	120211	Investments Income/Dividend		
7i	12021102	Divident Received		
		Access Bank Nigeria Plc.	45	-
		Sterling Bank Plc	61	-
		Sub-Total	106	-
7ii	12021103	Increase/(Decrease) in Quoted investment		
		Access Bank Nigeria Plc.	6,895	15,211
		Sterling Bank Plc	46	959
		Unity Bank	(8,642)	84,064
		WAPIC	22	4
		Sub-Total	(1,680)	100,237
7iii	12021103	Increase/(Decrease) in Unquoted investment & Bank Deposit		
		Deposit with Crown Agent	-	106,942
		Sovereign Wealth Fund	9,831,147	6,812,567
		Sub-Total	9,831,147	6,919,510
		Grand Total	9,829,574	7,019,747
7iv	12021103	Increase in Security Investments		
		Decrease in Quoted Investments (7ii)	(1,680)	
		Increase in Sovereign Wealth Fund (7iii)	9,831,147	
			9,829,468	

*Details of Investments (See, Schedule 7)



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
8	210101	Salaries, Wages and Employee benefits		
	21010101	Staff cost- salaries and wages	78,826,510	65,932,942
	21010103	Consolidated Revenue Fund (CRF) charges	90,878	39,512
	21020202	Staff cost- pension defined contribution plan	9,116,957	8,832,494
			88,034,344	74,804,948
8i		Note*		
		Total Salaries, Wages & Employee Benefits for the year 2024	88,034,344	74,804,948
		Add:		
		Salary Arreas Settled in 2025	56,210	-
			88,090,555	74,804,948
		Less:		
		Previous Over-Payments Refunded in 2024	10,636	(1,424)
			88,101,191	74,803,524
		*Details of Personnel Cost (See, Schedule 5A & 5B)		
9	220201	Transport & Travel (General)		
	22020101	Local Travel & Transport: Training	2,009,657	1,077,564
	22020102	Local Travel & Transport: Others	435,341	233,427
	22020103	International Travel & Transport: Training	1,522,153	1,352,361
	22020104	International Travel & Transport: Others	308,732	165,540
		Total Transport & Travel	4,275,884	2,828,892

NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
10	220202	Utilities (General)		
	22020201	Electricity Charges	1,407,446	754,663
	22020202	Telephone Charges	370,303	198,554
	22020203	Internet Access Charges	947,043	507,798
	22020204	Satellite Broadcasting Access Charges	921,383	790,887
	22020205	Water Rates	215,444	104,331
	22020208	Software Charges/License Renewal	1,569,912	841,776
	22020209	Other Utilities	23,592	12,650
		Total Utilities	5,455,124	3,210,659
11	220203	Materials & Supplies (General)		
	22020301	Office Stationaries/Computer Consumables	1,403,120	752,343
	22020302	Books	1,627,912	336,682
	22020303	News Papers	140,996	96,243
	22020304	Magazines and Periodicals	269,416	197,374
	22020305	Printing of Non Security Documents	674,670	220,121
	22020306	Printing of Security Documents	1,433,092	352,544
	22020307	Drugs/Laboratory/Medical Supplies	4,504,977	1,143,549
	22020309	Uniforms & Other Clothing	3,022,635	986,178
	22020310	Teaching Aids & Instruction Materials	1,341,832	437,792
	22020311	Food Stuff/Catering Material Supplies	9,466,546	5,075,896
	22020312	Sanitary Materials	437,475	142,732
	22020313	Water treatment chemicals(abattoir)	827,691	443,802
	22020314	Examination Materials	670,385	218,723
	22020316	Other Material and Supplies	224,249	120,241
		Total Materials & Supplies	26,044,996	10,524,220



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
12	220204	Maintenance Services (General)		
	22020401	Maintenance of Motor Vehicle/Transport Equipments	1,587,934	851,439
	22020402	Maintenance of Office Furniture	485,484	260,313
	22020403	Maintenance of Office Building/Residential Qtrs	1,087,626	583,177
	22020404	Maintenance of Office IT Equipments	391,792	136,751
	22020405	Maintenance of Plants/Generators	656,529	352,026
	22020406	Other Maintenance Services	161,910	86,815
	22020407	Maintenance of Infrastructure	41,975	22,507
	22020410	Maintenance of Street Lightens	51,616	37,814
	22020411	Maintenance of Communication Equipments	44,527	23,875
	22020417	Maintenance of Other Infrastructure	24,415	13,091
		Total Maintenance Services	4,533,807	2,367,809
13	220205	Training (General)		
	22020501	Local Training	3,915,415	2,485,978
	22020502	International Training	1,629,674	1,193,901
		Total Training	5,545,089	3,679,878
14	220206	Other Services (General)		
	22020601	Security Services	4,830,331	1,249,762
	22020602	Office Rent	117,050	62,762
	22020603	Residential Rent	237,760	127,485
	22020604	Security Vote (Including Operation)	7,722,251	4,140,617
	22020605	Cleaning and Fumigation Services	1,833,054	1,251,232
		Total Other Services	14,740,447	6,831,858

NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
15	220207	Consulting & Professional Services (General)		
	22020701	Financial Cunsultancy	1,190,240	638,198
	22020702	Information Technology Consultancy	935,284	501,493
	22020703	Legal Services	397,505	213,140
	22020704	Engineering Services	467,316	250,572
	22020706	Surveying Services	934,836	501,253
	22020707	Agricultural Consultancy	839,637	182,111
	22020708	Medical Consultancy	351,147	188,283
	22020709	Audit Consultancy	673,634	361,198
	22020710	Research And Documentations	1,014,094	275,654
	22020712	Other Financial Consulting	150,000	-
		Total Consulting & Professional Service	6,953,693	3,111,900
16	220208	Fuel & Lubricant General		
	22020801	Motor Vehicle Fuel Cost	1,685,669	903,844
	22020803	Plant/Generator Fuel cost	2,094,024	1,122,801
	22020806	Cooking Gas Fuel cost	1,259,249	675,201
		Total Fuel & Lubricant	5,038,942	2,701,846
17	220209	Financial charges (General)		
	22020901	Bank Charges (Other then Interest)	419,671	225,025
	22020902	Insurance Premium	191,472	102,666
	22020904	Other Bank Charges	4,310	2,311
		Total Financial charges	615,453	330,002



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
18	220210	Miscellaneous Expenses General		
	22021001	Refreshments & Meals	373,231	200,124
	22021002	Honourarium & Sitting Allowances	623,615	334,378
	22021003	Publicity & Advertisement	446,924	76,202
	22021004	Medical Expenses - Local	222,018	57,443
	22021006	Postage & Courier Cost	26,889	14,417
	22021007	Welfare Package	280,164	57,588
	22021008	Subscription to Professional Bodies	608,504	28,074
	22021009	Sporting Activities	338,591	57,731
	22021010	Direct Teaching & Laboratory Cost	408,132	37,742
	22021011	Other Miscellaneous Expenses	14,191	7,609
	22021019	Medical Expenses - International	348,453	186,838
	22021021	Special Days/Celebration	81,217	13,848
		Total Miscellaneous Expenses	3,771,927	1,071,993
19	220401	Grants & Other Contribution (Subvention)		
	22040105	Grants to Government Owned Companies/Parastatals- Current	2,666,918	3,199,420
	22040109	Grants to Communities/NGOs	2,475,987	899,350
		Total Grants & Other Contribution	5,142,905	4,098,770
		*Details of Overhead Cost (See, Schedule 8)		
20	22020701	Cost of IGR Collection	31 Dec, 2024 N'000	31 Dec, 2023 N'000
		Technical Advisers Commision	1,100,000	1,220,597
		Incentives	273,060	279,285
		Over Head	375,000	300,000
		Total	1,748,060	1,799,882

NOTES TO THE FINANCIAL STATEMENTS

NOTE	CODE	Properties Plants and Equipments(PPE)	Land and Building	Plants and Machineries	Motor Vehicle	Office Equipment	Furniture and Fixture	Infrastructure Assets	Life Assets	Total
21i	4401	Depreciation for the Year 2024								
		Opening balance as at 1st January, 2024	42,933,473	7,290,002	8,535,415	4,572,537	4,674,858	145,380,869	235,271	213,622,427
		Additional during the year	27,998,680	8,841,748	11,060,740	3,103,866	5,736,676	159,189,677	49,036	215,980,422
		Reclassification	-	-	-	-	-	-	-	-
		Disposal	-	-	-	-	-	-	-	-
		Write-off	-	-	-	-	-	-	-	-
		Balance as at 31st December, 2024 (A)	70,932,153	16,131,750	19,596,155	7,676,403	10,411,534	304,570,547	284,307	429,602,848
		Accumulated Depreciation:								
		Opening balance as at 1st January, 2024	(3,016,922)	(2,479,236)	(7,803,118)	(6,428,508)	(2,332,292)	(78,955,351)	(20,408)	(101,035,836)
		Additional during the year (B)	(1,773,304)	(2,419,763)	(5,232,173)	(2,936,011)	(2,792,595)	(10,022,489)	(3,540)	(25,179,875)
		Balance Carried forward 31st December, 2024	(4,790,225)	(4,898,999)	(13,035,292)	(9,364,519)	(5,124,887)	(88,977,840)	(23,948)	(126,215,711)
		Net Book Value as at 31st December 2024 A-B=C	69,158,849	13,711,988	14,363,982	4,740,392	7,618,939	294,548,057	280,767	404,422,972
21ii	4401	Depreciation for the Year 2023								
		Properties Plants and Equipments(PPE)								
		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 2023 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



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
21iii	24	Depreciation		
	2401	Depreciation on Plants Properties and Equip. (PPE)		
	240101	Land and Buildings (General)	1,773,304	1,073,337
	240104	Motor Vehicles (General)	2,419,763	2,278,956
	240102	Infrastructure Assets (General)	5,232,173	11,630,470
	240103	Plants and Machineries (General)	2,936,011	1,093,500
	240105	Office Equipments (General)	2,792,595	1,257,448
	240106	Furniture and Fixture (General)	10,022,489	1,051,843
	241031	Life Assets (General)	3,540	3,540
			25,179,875	18,389,094
		Capital Expenditure by Sector		
	Admin Code	Sectors		
	1	Administrative Sector	13,693,637	1,950,000
	2	Economic Sector	165,099,849	107,432,683
	3	Law and Justice Sector	4,550,063	1,580,000
	5	Social Sector	79,340,202	35,577,141
			262,683,751	146,539,823.86
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, 2024 N'000	31 Dec, 2023 N'000
23	310901	Investments in Securities		
i	31090101	Quoted Investments		
		Sterling (NAL Marchant Bank Plc)	29,474	22,579
		Access Bank Plc (Intercontinental Bank)	1,561	1,516
		Unity Bank	118,632	127,274
		WAPIC Insurance Plc	31	10
		Sub total	149,699	151,378
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	23,421,633	13,590,486
		Niger Delta Power Holding Company	19,388	19,388
		Sub total	25,181,185	15,350,037
		Grand Total	25,330,884	15,501,416
24	31090106	Investments in Properties		
		Housing Corporation (Sheikh Khalifa I. Rabi, Sheikh N. Kabara & Sheikh Jaafar)	22,421,987	22,528,478
			22,421,987	22,528,478

Note*

Balance brought forward as at 1st January 2024	22,528,478
Add: Purchase of 50 Units of Houses at Kura LGA	272,743
Total Investment Cost	22,801,221
Less: Sales (Proceedings) during the year 2024	(379,234)
Closing Balance at at 31st December 2024	22,421,987

*Details of Investments (See, Schedule 7)



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
25	310201	Cash and cash equivalents		
	31020103	MDAs Bank Balances (Annual Board of Survey)	2,280,747	7,459,302
	31020104	Treasury Bank Balances	83,514,968	7,864,355
	31020106	Capital Receipts (Grants) Balances	24,763,713	14,442,912
	31020108	Deposit with Crown Agent	341,240	202,868
			110,900,668	29,969,437
		*Details of Cash and Cash equivalents (See, Schedule 9 & 13)		
26	31060	Receivables		
	31060401	Revolving Loans Granted	666,219	619,498
	31060401	FAAC Arrears	19,707,566	24,655,805
	31060401	FAAC Receivable (Other Receipts)	8,866,666	9,181,545
	31060401	Treasury Loan	100,000	-
			29,340,450	34,456,847
		*Details of Receivable (See, Schedule 14)		
27	310501	Inventories (Stock)		
		MDAs		
		Deputy Governors Office	12	223
		Ministry of Women Affairs	-	30
		Youth Empowerment Directorate	100	142
		Guidance and Coucilling Board	762	1,526
		Ministry for Local Government	23	-
		Ministry of Finance	1,203	2,800
		Office of the Auditor General (Local Government)	-	6,741

NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
		Ministry of Water Resources	18,900	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	67	1,422
		Kano State Scholarship Board	26	8,522
		TOTAL	21,093	58,835
28	4102	Total Debt Stock		
	410201	Internal Debts	27,866,149	90,445,039
	410202	External Debts	187,486,600	97,063,350
		Total	215,352,749	187,508,389
28i	4203	Long Term Borrowing		
		Internal Debts	17,830,702	78,719,297
		External Debts	179,058,106	93,413,931
		Sub-Total	196,888,808	172,133,228
28ii	4106	Short Term Borrowing		
		Internal Debts	10,035,447	11,725,742
		External Debts	8,428,494	3,649,420
		Sub-Total	18,463,941	15,375,161
		Grand-Total	215,352,749	187,508,389



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
28iii	2206	Repayment of Loan (Total Debt Service)		
	220303	Principal Amount	13,280,366	9,257,321
	220601 & 22060	Public Debt Charges	4,922,078	6,117,840
			18,202,444	15,375,161
		*Details of Repayment (See, Schedule 10)		
		Note		
		The State Intenal Debt stock reduced by over 54.7 Billion as result of Debt Swap between the States and Federal Government. The Swapped Debt Stock include, Budget Support, Salary Bail-Out, Exccess Crude Oil and Bridging Facilities amounting to 16.2 Billion, 13.5 Billion, 6.8 Billion and 18.2 Billion respectively		
29	410401	Payables and other liabilities		
	41040102	Kano State Pension Fund Trustees	3,678,096	6,678,096
	41030102 & 41030	Tax Liabilities	101,057	101,057
	41010101	Retention	-	45,048
	41040105	Contractors Liabilities	27,419,305	37,038,948
	41040101	Contract Gratuity Arrears	736,948	736,948
	41030214	Public Debt (FAAC)	1,758,566	963,905
		Total Payables	33,693,972	45,564,002

NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
		Note*		
		Contractors Liabilities/Arrears		
		Opening Balance as at 1st January 2024	37,038,948	
		Add: Verified Contractor Liabilities (2014 to 2022)	-	
		Total Contractors Liabilities Verified	37,038,948	
		Less: Settlement During the year 2024	(13,212,883)	
		Total Contractors Liabilities after Settlement	23,826,065	
		Add: Contractors Liabilities for the year 2024	3,593,239	
		Closing Balance as at 31st December 2024	27,419,305	
		*Details of Payables (See, Schedule 15)		
		Sub-Total	-	5618988.489
30		Proceeds from Borrowing		
		External Loan		
		National Urban Water Sector Reform III (2)		8,993,930
		Kano State- Accelerated Nutrition Results -IDA	29,860,095	-
		Total	29,860,095	8,993,930
		Note*		
		Loan Repayment for the year ended 2023		15,375,161
		less: Repayments for Dec 2022 Paid in Jan 2023		(1,497,039)
		Eleven months Loan Repayments (FAAC Deduction)		13,878,123
		Add: Repayments for Dec 2023 Paid in Jan 2024		963,905
		Adjusted Loan Repayments for the year 2023		14,842,028



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
		Loan Repayment for the year ended 2024	18,202,444	
		less: Repayments for Dec 2023 Paid in Jan 2024	(963,905)	
		Eleven months Loan Repayments (FAAC Deduction)	17,238,539	
		Add: Repayments for Dec 2024 Paid in Jan 2025	1,758,566	
		Adjusted Loan Repayments for the year 2024	18,997,105	
		*Details of Debt Stock (See, Schedule 10)		
30i		Other FAAC Deductions		
		Paris Club-Transfer to LGCs	-	2,465,576
		Ecological Fund Deductions	2,185,473	1,912,839
			2,185,473	4,378,415
31		Changes in Net Surplus		
		Statutory Arrears	3,685,870	5,027,978
		VAT Arrears	8,653,297	4,629,788
		Other Receipts Arrears	12,316,637	5,267,710
		Augumentated other receipts (FGN)	(314,879)	6,508,276.47
		Paris Club Refund (LGCs Repayments)	-	(2,465,575.92)
		Salary Refund 2024	10,636	-
			24,351,562	18,968,177

NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
32	43020102	Changes in Capital Receipts (Prior year adjustments)		
		Public Debt Arrears 2024	963,905	1,497,039
		Aids and Grants Expenditure	46,703,329	-
			47,667,234	1,497,039
33	43020102	Other Changes in Equity (Prior year adjustments)		
		Public Debt Adjustments	-	3,863,299
		Excess External Debt Charges	(1,600,933)	(1,118,943)
		Contractors Settlement During the Year	(13,212,883)	(13,655,302)
		Adjusted Loans (Ancore Borrowers & SMEDF)	(984,940)	-
		Pension Fund Overstatement	-	(684,693)
		Assets Revaluation Surplus (Revaluation Reserve)	29,850,532	22,384,965
			14,051,777	10,789,326
34	43030102	Changes in Exchange Translation		
		Deposit with Crown Agent	138,373	106,942
		Sovereign Wealth Fund	9,601,661	6,812,673
		Foreign Debt Fair Value Adjustments (37a)	(67,318,937)	(44,074,983)
			(57,578,903)	(37,155,368)



NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	31 Dec, 2024 N'000	31 Dec, 2023 N'000
		Note*		
		Crown Agent Balance as at 31st December 2024 (£177,341.38 @ N1924.20)	341,240	
		Crown Agent Balance as at 31st December 2023 (£177,341.38 @ N1143.94)	(202,867)	
		Loss on foreign exchange translations	138,373	
		Soverign Wealth Fund as at 31st December 2024 (\$15,110,731@1534.82)	23,192,252	
		Sovereign Wealth Fund as at 31st December 2023 (\$15,110,731@899.40)	(13,590,591)	
		Gain on foreign exchange translations	9,601,661	
34i	22090101	Foreign Debt Fair Value Adjustment (Loss on Exchange transaction)		
			Book Value N'000	Market Value N'000
1		National Urban Water Sector Reform III	2,983,646	4,784,664
2		National Urban Water Sector Reform III (2)	8,993,930	15,948,879
11		Rural Access Agricultural Marketing Project	3,480,921	6,356,913
3		Multi-States Road Project	3,563,926	6,197,610
4		Malaria Control Booster Project	3,600,096	5,940,483
5		State Education Sector Project	19,178,413	31,728,312
6		Third National Fadama Development	4,362,641	7,193,564
7		Health System Development project 11 (Add)	1,310,717	2,443,918
8		Commercial Agricultural Development	12,953,085	21,288,819
				Gain/Loss N'000
				(1,801,017)
				(6,954,949)
				(2,875,992)
				(2,633,683)
				(2,340,387)
				(12,549,899)
				(2,830,922)
				(1,133,201)
				(8,335,734)

NOTES TO THE FINANCIAL STATEMENTS

NOTES	CODES	DESCRIPTION	Book Value N'000	Market Value N'000	Gain/Loss N'000
9		Malaria Control Booster Project (Add. Financing)	2,672,245	4,548,023	(1,875,778)
10		National Erosion and Watershed Management Project	2,464,222	4,214,002	(1,749,780)
12		Agro Processing Productivity Enhancement & Livelihood Support (APPEALS)	31,499,507	53,737,099	(22,237,592)
		TOTAL	97,063,350	164,382,287	(67,318,937)
35		Accumulated Suplus/(Deficit)			
		Opening Balance as at 1st January 2024	223,106,859		
		Surplus for the year 2024	183,635,593		
		Additional Capital Grants	48,995,252		
	43020102	Changes in Net Surplus (Prior year adjustments) (Note 32)	24,351,562		
	43020102	Changes in Capital Grants (Prior year adjustments) (Note 33)	47,667,234		
	43020102	Other Changes in Equity (Prior year adjustments) (Note 34)	14,051,777		
	43030102	Changes in Exchange Transaction (Note 35)	(57,578,903)		
		Balance as at 31st December, 2024	484,229,374		



Night Visit:
Ongoing Construction of
Tal'udu Bridge





SCHEDULES 2024



SCHEDULE 1: STATUTORY ALLOCATION FROM FAAC 2024

STATUTORY ALLOCATION FROM FAAC 2024

Description	Net Statutory Revenue Allocation (SRA) a	Total Deductions on SRA b	Gross 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 2024 (Dec, 2023)	2,622,646	1,063,225	3,685,870	8,653,297	12,339,168
February	3,159,456	1,439,317	4,598,773	7,387,280	11,986,053
March	(1,426,567)	1,582,536	155,969	8,079,469	8,235,438
April	1,634,809	1,207,310	2,842,119	9,608,457	12,450,576
May	1,284,524	1,094,841	2,379,365	8,765,016	11,144,381
June	228,789	1,065,605	1,294,394	8,852,794	10,147,188
July	(20,149)	1,058,711	1,038,563	9,395,314	10,433,877
August	(549,925)	1,792,036	1,242,111	10,655,507	11,897,617
September	(279,916)	1,799,513	1,519,597	9,713,343	11,232,940
October	(870,089)	1,783,170	913,081	10,238,037	11,151,118
November	(1,244,886)	1,772,791	527,905	11,678,479	12,206,384
December	1,868,480	1,859,007	3,727,487	11,373,133	15,100,621
Total	6,407,173	17,518,061	23,925,234	114,400,127	138,325,361
January 2025 (Dec, 2024)	1,703,306	3,556,036	5,259,342	11,439,203	16,698,545

SCHEDULE 1: STATUTORY ALLOCATION FROM FAAC 2024

TOTAL DEDCUTIONS 2024

Description	Foreign Deductions	Domestic Deductions	Ecological Fund Deduction on Exchange Gain	Ecological Fund Deduction on SRA	Total Deductions e=(a+b+c+d)
Months	N'000	N'000	N'000	N'000	N'000
January 2024 (Dec, 2023)	202,478	761,427	79,278	99,320	1,142,502
February	553,971	761,427	73,951	123,919	1,513,268
March	806,545	761,427	159,196	14,564	1,741,732
April	369,299	761,427	75,998	76,584	1,283,308
May	369,299	661,427	97,087	64,115	1,191,928
June	369,299	661,427	133,214	34,879	1,198,819
July	369,299	661,427	128,356	27,985	1,187,068
August	1,097,139	661,427	157,851	33,470	1,949,886
September	1,097,139	661,427	126,324	40,947	1,925,837
October	1,097,139	661,427	170,099	24,604	1,953,269
November	1,097,139	661,427	148,380	14,225	1,921,171
December	1,097,139	661,427	180,686	100,441	2,039,693
Total	8,525,886	8,337,122	1,530,419	655,053	19,048,481
January 2025 (Dec, 2024)	1,097,139	661,427	107,530.00	95,867.22	1,961,963

*Note

Total Deduction for the year 2024	19,048,481
Less: Ecological Fund Deduction on Exch. Gain	(1,530,419)
Total Deduction on SRA	17,518,061



SCHEDULE 2: OTHER RECEIPTS (FGN)

OTHER RECEIPTS AS PER BANK STATEMENT (ACTUAL CASH RECEIVED FROM CBN)

Description	Differential Exchange Gain	Infrastructure Development	Ecological Fund Distributions	Electronic Money Transfer Levy	ECA Refund	Signature Bonus	Other Receipts	Total
Months	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January 2024 (Dec, 2023)	2,862,807	26,735	200,508	374,552	-	9,000,000	-	12,464,602
February	2,670,442	-	178,598	340,533	-	-	-	3,189,573
March	5,748,736	-	197,870	323,096	-	10,000,000	-	16,269,702
April	2,744,367	7,000,000	163,399	315,173	-	-	16,446,780	26,669,718
May	4,244,322	6,000,000	334,232	378,020	-	-	-	10,956,573
June	4,810,510	-	178,454	316,310	23,404,966	10,000,000	-	38,710,240
July	4,634,984	-	-	326,745	-	8,000,000	2,175,104	15,136,832
August	5,700,158	-	216,572	393,083	-	7,000,000	3,157,282	16,467,095
September	4,561,692	10,000,000	362,167	308,910	-	6,400,000	-	21,632,769
October	4,511,130	-	-	386,091	11,702,483	-	6,886,908	23,486,612
November	5,358,179	-	194,703	359,895	11,702,483	-	1,087,552	18,702,812
December	6,524,772	-	473,849	316,547	23,404,966	9,011,221	-	39,731,355
Total	54,372,099	23,026,735	2,500,351	4,138,955	70,214,897	59,411,221	29,753,626	243,417,884

*Note: Other Receipts

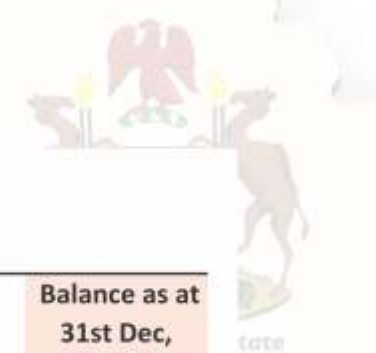
Refund Royalty	4,011,463
Revenue/Augumentation	4,893,984
Solid Minireal	157,282
Flood Intervention	3,000,000
Payments for Goods	17,690,897
Total	29,753,626

Total Ecological Fund Distributions Received (Bank Statements-FAAC Account)	2,500,351
Total Ecological Fund Distributions (FAAC File)	(2,185,473)
Total Outstanding EFD Receipts from FGN Remmited in 2024	314,879

SCHEDULE 2: OTHER RECEIPTS (FGN)

OTHER RECEIPTS AS PER FAAC DISTRIBUTION FILE

Description	Differential Exchange Gain	Infrastructure Development	Ecological Fund Distributions	Electronic Money Transfer Levy	ECA Refund	Signature Bonus	Other Receipts	Total
Months	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January 2024 (Dec, 2023)	2,942,084	26,735	178,598	374,552	-	9,000,000	-	12,521,968
February	2,744,393	-	197,870	340,533	-	-	-	3,282,796
March	5,907,932	-	173,760	323,096	-	10,000,000	-	16,404,788
April	2,820,365	7,000,000	152,582	315,173	-	-	16,446,780	26,734,899
May	4,361,857	6,000,000	161,202	378,020	-	-	-	10,901,079
June	4,943,725	-	168,093	316,310	23,404,966	10,000,000	-	38,833,093
July	4,763,337	-	156,342	326,745	-	8,000,000	2,175,104	15,421,527
August	5,858,008	-	191,321	393,083	-	7,000,000	3,157,282	16,599,694
September	4,688,016	10,000,000	167,271	308,910	-	6,400,000	-	21,564,197
October	4,636,053	-	194,703	386,091	11,702,483	-	6,886,908	23,806,238
November	5,506,560	-	162,605	359,895	11,702,483	-	1,087,552	18,819,095
December	6,705,458	-	281,127	316,547	23,404,966	9,011,221	-	39,719,319
Total	55,877,787	23,026,735	2,185,473	4,138,955	70,214,897	59,411,221	29,753,626	244,608,694
January 2025 (Dec, 2024)	3,990,561	-	203,397	624,195	-	-	-	4,818,153



SCHEDULE 3: AIDS AND GRANTS 2024

MDAs/Projects	Opening Balance as at 1st January 2024	Amount Received 2024	Amount Available for Expenditure 2024	Expenditure 2024	Balance as at 31st Dec, 2024
	N'000	N'000	N'000	N'000	N'000
Rural Access and Agricultural Mobility Projects Directorate	76,801	-	76,801	-	76,801
Kano State College of Education And Preliminary Studies (KSCEPS)	72,872	-	-	-	-
North West University, Kano	168,467	982,028.34	1,150,496	841,731.72	309,866
Kano State Qur'anic And Islamiyya Schools Mangement Board	-	-	-	-	-
UNICEF	-	86,431.26	86,431	86,431.26	-
PLANE	-	18,307.25	18,307	18,307.25	-
Dangote University of Science and Technology, Wudil	11,890	364,950.00	376,840	374,511.78	2,328
Ministry of Acgriculture	22,868	-	22,868	-	22,868
Kano State Polytechnic	437,336	1,891,629	2,328,965	1,955,107.00	373,858
Sa'adatu Rimi College of Education Kumbotso Kano	125,178	400,897	526,075	495,226	30,849
NG-Cares Fund	2,571,652	6,152,085	8,723,737	8,207,383	516,354
Agro-Climatic Resiliance in Semi-Arid Landscapes (ACReSAL)	733,476	6,852,746	7,586,222	7,486,184	100,038
Accelarating Nutrition Result in Nigeria (ANRIN)	223,432	4,596,100	4,819,532	4,515,271	304,260
Innovation Development and Effectiveness of the Acquization of Skills (IDEAS)	4,708.43	1,612,346.22	1,617,055	1,607,453	9,601
Immunization Plus and Malaria Process by Accelarating Coverage and Transform Services (IMPACT)	6,027,696	-	6,027,696	1,731,306	4,296,390
Livestock Productivity and Resilence Project (L - PRES)	-	1,550,000	1,550,000	524,974	1,025,026
Addolecent Girls Initiatives for Learning and Empowermet (AGILE)	3,368,516	5,199,276	8,567,792	5,343,329	3,224,463

SCHEDULE 3: AIDS AND GRANTS 2024

MDAs/Projects	Opening Balance as at 1st January 2024	Amount Received 2024	Amount Available for Expenditure 2024	Expenditure 2024	Balance as at 31st Dec, 2024
	N'000	N'000	N'000	N'000	N'000
Ministry of Agric					-
Rural Access and Agricultural Marketting Project (RAAMP)	3,208,416	5,071,115	8,279,531	2,908,582	5,370,950
Ministry of Agriculture (SAPZ.)	481,300	481,300.00	962,600	481,300.00	481,300
Kano State Agropastoral Development Project (KSADP)	601	51,303	51,905	51,751	153,317
Kano FADAMA Cares	27,142	-	27,142	-	27,142
Kano State Bureau of Statistics	2.43	-	2	2	-
Kano State Primary Health Care Mgt Board	-				-
UNICEF	131,004	978,586.68	1,109,591	1,023,995	85,595
Routine Immunization Activities	55,477	88,002.30	143,479	141,458	2,021
HMOU	288,717	98,416.90	387,134	376,975	10,158
Basic Health Care Provision Fund (BHNPF)/National Primary Health Care Development Agency (NPHCDA)	779,859	918,551.96	1,698,411	809,462	888,949
COVID 19	4,864	-	4,864	-	4,864
Ministry of Health:	-				-
UNICEF	39,211	942,227	981,438	658,843	322,595
Health Basket (MoU)	160,902	306,460	467,363	189,181	278,181
Basic Health Care Provision Fund	350	-	350	-	350
SUBEB					
SUBEB (BESDA)	749,382	8,123,256	8,872,638	5,648,590	3,224,048
SUBEB (UBEC Marching Grant)	2,618,276	2,229,236	4,847,512	1,225,973	3,621,539
TOTAL AIDS AND GRANTS	22,390,396	48,995,252	71,312,777	46,703,329	24,763,713



SCHEDULE 4: INTERNALLY GENERATED REVENUE (IGR) 2024 (BY ECONOMIC LINE)

CODE	DESCRIPTION	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)	1,664,718	1,884,766	1,601,579	2,178,876	1,856,050	1,480,901	2,104,374	2,087,276	2,283,872	2,300,973	2,742,457	3,896,143	26,081,983
12010104	Direct Assessment	146,408	166,579	69,204	144,053	104,723	78,763	175,592	133,771	191,226	150,822	485,179	226,150	2,072,470
12010301	Capital Gains Tax	38,137	1,070	450	85,292	7,467	7,097	854	5,362	1,225	-	2,500	3,258	152,713
12010302	Withholding Tax on Dividend	5,604	650	6,671	69	36,349	150,903	42,692	24,508	3,320	1,346	34,799	30,888	337,800
12010303	Withholding Tax on Rent	26,758	9,921	27,725	3,394	14,319	16,732	14,812	10,731	23,980	4,476	16,472	15,990	185,309
12010304	Withholding Tax on Bank Interest	118,227	101,843	99,746	77,371	352,777	240,656	198,358	162,734	192,304	140,836	138,245	167,535	1,990,631
12010305	Withholding Tax on Directors Fees	3,962	2,403	2,130	36,904	3,094	31,681	4,295	4,516	697	8,530	3,268	1,739	103,219
12010306	Withholding Tax on Contracts	359,963	51,651	28,504	14,433	32,995	30,589	51,562	47,960	27,954	55,570	61,873	49,231	812,285
12010307	WH Tax on Consultancy/Professn'l Fees	1,650	9,986	3,827	154	3,297	3,076	11,584	7,051	10,213	10,148	5,119	10,964	77,069
12010308	Withholding Tax on Commission	14,834	16,434	20,999	6,252	21,135	16,634	36,233	9,260	424	886	8,356	12,420	163,866
12010309	Other Direct Taxes	19,519	5	-	-	8,972	4,704	2,266	1,917	2,281	1,931	250	20,589	62,435
12010310	Consumption Tax	1,738	107	1,594	56,861	2,348	1,854	1,916	1,249	1,025	1,179	1,256	1,219	72,344
12010311	Entertainment Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
12010312	Withholding Tax on Royalties	36	-	-	-	-	1,494	-	-	10,601	-	386	22,750	35,267
12010314	Presumptive Tax	11,595	-	-	-	20,000	-	-	1,700	-	-	-	-	33,295
12010317	Stamp Duties	318,887	299,773	291,962	352,982	618,861	638,469	764,552	600,189	2,246,823	695,357	612,740	1,246,454	8,687,050
12010319	Back Duty Assesment & Recovery	7,282	19,543	49,555	39,854	98,440	39,547	46,767	1,546,504	46,430	71,058	989,466	4,065,135	7,019,582
12020111	Miscellaneous	-	-	-	-	-	7	-	-	1,299	12,199	-	-	13,505
12020123	Vehicle Hackney Permit	717	480	468	553	639	628	579	510	794	715	569	936	7,588
12020122	Learners Permit	485	465	394	406	474	471	199	281	264	333	-	86	3,856
12020124	Conductor's Badge	116	88	workin	81	104	91	91	101	145	99	84	140	1,139
12020126	Heavy Goods Vehicle Permit	376	160	138	212	218	222	156	134	244	174	258	324	2,616
12020131	Motor Vehicle Licences	11,686	9,356	7,806	12,399	11,769	10,879	10,162	9,489	10,603	11,329	10,816	19,801	136,095
12020132	Drivers licence	21,157	-	20,000	-	-	-	-	-	39,616	-	-	-	80,773
12020142	Taxi Registration	239	190	205	190	257	210	285	298	558	548	49	137	3,165
12020143	Other Licenses	25,706	6,138	31,522	2,274	-	-	109	-	-	59,596	303	-	125,648
12020144	Vehicle Number Plate	33,614	-	-	25,296	34,055	28,295	24,905	20,397	24,509	28,171	28,134	40,029	287,404
12020145	Vehicle Reg. and Weighing Fees	12,383	10,906	9,432	6,875	7,408	6,809	6,158	4,835	5,984	6,608	6,018	8,538	91,953
12020146	Penalty For Offences	1,110	2,302	-	-	-	-	-	-	353	594	113	44	4,517
12020147	Drivers Badge	116	88	96	81	104	91	91	101	145	99	84	140	1,234
12020148	Kano State Transport (KSTR)	921	773	636	640	757	701	-	-	658	744	745	1,382	7,959
12020149	Yellow Form	919	771	634	640	756	700	556	562	657	658	513	741	8,107
12020150	Road Worthness	12,462	9,661	8,071	8,066	9,666	8,635	8,033	7,556	9,371	8,829	6,866	13,735	110,951
12020414	Kano State Development Levy	1,545	12,173	430	1,330	1,751	1,558	1,593	1,056	1,957	2,024	2,448	2,745	30,609
12020440	Other Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
12020443	Container/Haulage Discharge Fees	2,450	-	36	-	-	-	-	-	-	-	-	-	2,486
12020444	Specialized Vehicle Parking fees	702	-	13,067	-	-	-	-	-	-	-	-	-	13,769
12020445	Sand Dreging	4,254	3,295	-	-	-	-	-	-	-	-	-	-	7,550
12020448	mobile Advert	62	-	-	-	-	-	-	-	-	-	-	-	62
12020449	Agricr'l Product/Produced Sales Levy	2,350	-	-	-	-	-	-	-	-	-	-	6,700	9,050
12020450	Animal Trade Levy	26	393	10	-	-	-	-	-	-	-	-	-	429
12020502	Road Congestion Charges	-	-	15,971	-	-	-	-	-	-	-	-	-	15,971
12020503	Windshield Sticker	1,353	1,027	837	814	988	835	1,047	871	1,225	1,230	1,038	2,251	13,516
MDA'S		1,342,217	948,416	1,053,455	778,538	718,833	719,142	893,685	744,715	553,251	2,962,274	961,318	4,542,419	16,218,262
GRAND TOTAL		4,216,286	3,571,412	3,367,153	3,834,892	3,968,606	3,522,372	4,403,503	5,435,634	5,694,007	6,539,332	6,121,723	14,410,614	65,085,535

SCHEDULE 4: INTERNALLY GENERATED REVENUE (IGR) 2024 (BY MDAs)

PAYMENT CATEGORY	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
Abubakar Rimi Market	-	20,501	18,467	8,775	15,669	24,709	10,422	7,179	7,179	21,511	5,680	62,109	202,201
Accountant General's Office	-	25	-	-	-	-	-	25	-	-	-	152	202
Abukar Rimi Television ARTV	7,060	334	1,860	4,334	-	-	-	-	17,821	3,229	-	-	34,638
Bureau For Land Management	177,101	144,795	65,751	144,520	191,798	87,929	87,167	76,932	70,885	169,459	190,062	241,126	1,647,524
Civil Service Commission	-	-	-	-	-	-	-	-	-	-	-	218	218
Censorship Board	300	200	-	200	-	200	-	-	200	200	205	195	1,700
Public Procurement Bureau	-	-	-	-	-	-	-	-	-	-	-	29,700	29,700
Guidance And Counselling Board	-	-	-	-	4,397	-	-	-	-	-	-	5,382	9,779
High Court Of Justice	5,402	9,361	7,530	4,397	7,890	5,536	6,945	5,098	7,579	8,999	5,845	11,837	86,418
History And Culture	50	130	-	-	-	60	35	-	140	130	1,714	-	2,259
Housing Corporation	6,712	-	-	-	-	-	-	-	-	-	-	129,682	136,394
Kano Line	18,102	25,877	17,986	22,254	26,806	21,074	20,342	16,207	20,464	21,214	22,462	31,901	264,688
Kano Pillars	1,778	-	455	-	-	-	-	-	-	-	2,161	500	4,894
Kano Printing Press	61,421	200,000	5,000	-	3,000	4,000	75,070	-	-	-	-	125,151	473,641
Kano Radio Corporation	8,010	5,316	16,443	-	-	400	978	-	-	-	-	4,726	35,872
Karota	5,433	4,630	5,007	3,833	4,324	-	3,249	1,639	2,778	-	4,062	97,846	132,801
Kasco	-	-	-	-	-	-	-	-	-	-	-	683,438	683,438
Knapda	59,816	86,809	71,053	80,335	106,617	137,229	129,083	126,365	85,923	171,647	332,966	178,412	1,566,254
Knarda	-	-	-	-	-	-	-	-	-	-	-	5,568	5,568
Kanslec	-	-	-	-	-	-	-	-	-	2,101,605	-	-	2,101,605
Kwari Market Management Board	-	-	4,450	-	-	-	-	-	-	-	-	-	4,450
Library Board	-	70	-	-	-	-	-	-	90	60	-	-	220
Kano State Consumer Protection Agency	-	-	-	-	-	-	-	-	-	-	-	9,000	9,000
Ministry Information And Culture	-	-	1,551	-	-	-	-	-	-	-	-	2,389	3,940
Ministry Of Agriculture	-	575	499	-	-	41,191	31,146	75,332	55	65,000	133	-	213,930
Ministry Of Commerce	11,638	9,107	9,783	590	-	-	55	-	25	25	10	39,126	70,359
Ministry Of Education	-	715	876	-	890	-	-	-	210	-	259	-	2,950
Ministry For Higher Education	-	-	-	-	-	-	-	-	-	-	-	43	43
Ministry Of Environment	55	310	172	-	-	250	-	432	-	80	-	-	1,299
Ministry Of Finance	-	-	-	-	-	-	-	-	-	-	-	27,277	27,277
Ministry Of Health	5,282	9,097	406	-	5,075	160	3,614	-	10	5,020	834	149,427	178,924
Ministry Of Transport	17,762	20,413	-	-	-	-	-	-	-	-	-	24,333	62,508
Ministry Of Water Resources	722	405	128	214	7,113	305	2,602	86	-	2,398	1,583	1,526	17,082
Ministry Of Women Affairs	-	-	-	-	-	-	-	-	-	-	-	-	-
Ministry Of Works, Housing And Infrastructure	17,762	20,413	12,945	62,255	39,462	23,253	164,987	17,111	59,596	67,161	96,733	-	581,679
Office Of The Auditor General	125	-	50	-	-	-	-	-	-	-	-	-	175
Phima	1,138	2,798	568	3,950	3,900	1,033	2,041	1,441	1,170	1,018	1,529	-	20,584
Private And Voluntary Inst Board	35,170	36,750	5,659	18,532	27,399	25,500	2,334	3,500	-	20,395	26,259	-	201,499
Remasab	1,188	2,213	1,507	1,846	2,111	2,885	1,394	1,220	585	535	335	235	16,055
Science And Technical Board	-	-	-	55,000	-	-	-	-	-	-	-	-	55,000
Sharia Court Of Appeal	4,734	2,538	2,915	2,459	2,604	1,417	1,200	1,800	2,397	2,613	3,660	2,400	30,738
Subeb	-	-	-	-	-	-	-	-	-	-	-	7,000	7,000



SCHEDULE 4: INTERNALLY GENERATED REVENUE (IGR) 2024 (BY MDAs)

PAYMENT CATEGORY	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
Tourism Board	150	270	449	820	2,960	2,299	1,510	1,614	1,150	2,110	1,335	1,205	15,872
Judicial Service Commission	-	-	-	-	-	-	-	-	-	-	-	120	120
Multi-Door Court House	-	-	-	-	-	-	-	-	-	-	-	670	670
Triumph Publishing Company	-	1,600	8	-	-	-	-	-	-	-	-	2,542	4,150
Vio	4,195	3,434	3,338	2,063	4,593	4,113	5,392	2,815	4,185	5,300	7,195	-	46,623
Zoological Garden	4,051	3,200	1,370	15,758	2,028	10,526	3,079	-	-	-	-	253,873	293,886
Hospital Management Board	108,686	-	2,960	410	3,750	-	-	-	-	3,945	-	727,691	847,443
Fire Service	720	675	845	640	680	425	205	456	215	200	904	905	6,870
Muhammad Abdullahi Wase Hospital	-	-	-	-	-	-	-	-	-	-	-	402,576	402,576
Murtala Muhd Hospital	30,687	25,305	25,850	26,404	37,502	232,567	33,405	25,534	29,678	33,351	33,358	33,919	567,560
Abubakar Imam Urology	-	-	-	-	-	-	-	-	294	-	-	-	294
Sir Sunusi Gen Hospital	-	-	-	-	-	-	-	-	-	-	-	123,225	123,225
Waziri Shehu Gidado	-	-	-	-	-	-	-	-	81	-	-	-	81
Khalifa Isyaka Rabiu Hospital	-	-	-	-	-	-	-	-	-	-	-	86,786	86,786
Kano State Water Board	67,046	53,674	59,822	-	75,000	-	-	47,839	-	-	-	133,942	437,323
Aliko Dangote University Of Science And Tech	469,378	43,783	123,366	23,871	17,578	3,377	6,781	103,149	133,791	11,131	167,579	398,903	1,502,688
Maitama Sule University	24,412	8,266	352,791	46,914	4,961	2,914	4,431	10,129	11,544	-	-	386,287	852,649
Kano State Polytechnic	26,717	54,598	93,786	90,108	32,969	9,597	54,988	98,621	55,522	15,862	9,002	12,635	554,405
Kano College Of Education And Preliminary Studies	2,733	2,071	40	3,087	878	288	584	1,548	1,091	-	4,767	-	17,087
Rmk T/Wada	243	147	108	117	81	452	41	-	1,297	1,403	256	2,568	6,712
Sa'adatu Rimi University Of Education	68,961	10,287	28,434	17,961	8,360	4,264	12,629	6,133	6,051	6,665	4,692	2,703	177,140
Aminu Kano School Of Islamic And Legal Studies	1,530	1,263	1,420	1,875	3,219	6,583	29,729	14,640	21,805	35,641	35,742	-	153,448
Audu Bako College Of Agriculture	318	601	2,690	1,488	2,582	897	1,376	-	5	-	-	45,314	55,272
KNST Urban Beautification And Landscaping Agency	1,350	865	400	175	200	215	75	-	250	-	-	-	3,530
School Of Health Technology Bbj	-	-	-	-	-	-	953	-	-	-	-	-	953
School Of Midwifery Dbt	891	633	167	363	323	141	590	625	28	-	-	-	3,759
School Of Hygiene Kano	5	364	7	-	546	-	-	-	-	-	-	55,237	56,160
School Of Nursing Mdb	1,332	2,603	1,054	-	193	128	39	35	15	-	-	-	5,399
School Of Post Basic Midwifery Kano	709	987	-	214	-	1,321	-	-	-	-	-	-	3,230
College Of Nursing And Midwifery	9,492	838	6,397	-	36,173	22,785	20,106	4,388	4,888	-	-	-	105,066
Kano Institute Of Information Tech Kura	-	-	560	380	-	-	-	-	-	-	-	-	940
School Of Aneasthesia Kn	3,710	1,449	-	8,616	200	-	60	45	-	-	-	-	14,081
Kano Sport Institute	-	-	43	-	-	-	-	-	-	-	-	-	43
School Of Midwifery Kano	303	561	-	165	534	388	78	730	814	-	-	-	3,572
School Of Health Technology Kn	12	-	586	240	-	-	-	-	-	-	-	622	1,460
School Of Nursing Kn	2,973	1,321	-	1,096	964	454	41	-	-	-	-	-	6,848
Kust Wudil Pgs	-	25,195	-	-	-	-	-	-	-	-	-	-	25,195
Kust Institute Of Continued And Innovative Edu.	2,925	6,382	11,720	4,588	8,962	3,616	9,104	1,741	3,441	-	-	-	52,479
School Of Midwifery Gwarzo	-	-	-	-	61	-	304	160	-	-	-	-	525
Local Government Councils	61,926	94,663	84,183	117,690	24,481	34,662	165,524	90,146	-	-	-	-	673,274
TOTAL	1,342,217	948,416	1,053,455	778,538	718,833	719,142	893,685	744,715	553,251	2,777,906	961,318	4,542,419	16,033,893

SCHEDULE 5: PERSONNEL COST

STATE PAYROLL - SALARY AND WAGES

MONTHS	Basic Salary (A)	Total Allowances (B)	Gross Salary C=(A+B)	Total Deduction (D)	Net Salary E=(C-D)	17% Govt. Pension Contribution (F)	Total Transfer G = (C+F)
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January	3,743,222	1,271,403	5,014,625	1,224,855	3,789,770	604,196	5,618,821
February	3,751,927	1,263,001	5,014,929	1,232,373	3,782,555	605,025	5,619,954
March	3,768,095	1,262,816	5,030,911	1,221,721	3,809,190	608,040	5,638,951
April	3,762,523	1,272,496	5,035,019	1,226,955	3,808,064	607,739	5,642,758
May	3,776,791	1,304,721	5,081,512	1,261,567	3,819,945	610,820	5,692,332
June	3,804,344	1,284,777	5,089,121	1,356,235	3,732,886	611,931	5,701,051
July	3,783,277	1,311,448	5,094,724	1,278,410	3,816,314	612,164	5,706,889
August	3,763,959	1,281,637	5,045,596	1,314,518	3,731,077	610,613	5,656,208
September	3,759,892	1,291,045	5,050,937	1,302,026	3,748,912	610,183	5,661,120
October	3,788,553	1,345,605	5,134,158	1,326,065	3,808,092	608,922	5,743,079
November	5,970,786	1,754,994	7,725,780	1,840,245	5,885,535	970,537	8,696,316
December	5,943,579	1,774,980	7,718,559	1,863,296	5,855,264	977,037	8,695,597
Sub-Total (A)	49,616,948	16,418,922	66,035,870	16,448,266	49,587,605	8,037,206	74,073,076



SCHEDULE 5: PERSONNEL COST

DEDUCTIONS ON THE STATE PAYROLL

MONTHS	Unions Deductions	Loans Deductions	Tax	KSCHMA	8% Staff Pension Contribution	Party Contributions	Total Deductions
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January	85,838	428,248	284,858	135,403	284,328	6,641	1,225,315
February	80,507	439,547	285,969	135,387	284,718	6,263	1,232,390
March	80,900	425,489	286,885	136,033	286,136	6,292	1,221,736
April	80,832	431,496	286,432	135,928	285,995	6,287	1,226,970
May	80,953	460,345	290,194	136,349	287,445	6,295	1,261,581
June	81,047	553,806	290,674	136,453	287,967	6,302	1,356,249
July	80,923	475,659	291,069	136,403	288,077	6,293	1,278,425
August	86,408	508,725	289,178	136,157	287,347	6,688	1,314,502
September	86,077	497,782	288,397	135,947	287,145	6,664	1,302,012
October	85,813	504,063	304,576	138,405	286,551	6,645	1,326,053
November	136,453	522,202	576,502	137,789	456,712	10,291	1,839,950
December	137,141	561,476	556,851	137,416	459,772	10,341	1,862,996
TOTAL	1,102,891	5,808,837	4,031,583	1,637,671	3,782,193	85,004	16,448,180

Note: Other deductions include development levy, *

SCHEDULE 5: PERSONNEL COST

OFF-PAYROLL SALARY AND WAGES							
MONTHS	Basic Salary (A)	Total Allowances (B)	Gross Salary C=(A+B)	Total Deduction (D)	Net Salary E=(C-D)	17% Govt. Pension Contribution (F)	Total Transfer G = (C+F)
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January	563,068	315,411	878,479	68,519	809,961	87,083	965,562
February	564,178	316,203	880,381	68,597	811,784	87,083	967,464
March	579,674	329,653	909,327	69,432	839,895	88,196	997,523
April	576,262	327,737	903,999	69,255	834,744	87,823	991,822
May	582,652	331,268	913,921	69,788	844,133	88,564	1,002,485
June	583,357	332,130	915,487	69,491	845,996	88,116	1,003,603
July	596,694	340,928	937,622	69,867	867,755	88,398	1,026,020
August	595,895	343,533	939,428	70,437	868,991	89,995	1,029,423
September	607,720	366,958	974,677	92,885	881,792	74,696	1,049,373
October	615,225	352,498	967,723	71,569	896,154	92,632	1,060,355
November	918,277	503,462	1,421,739	127,460	1,294,280	150,446	1,572,186
December	928,316	513,814	1,442,131	128,060	1,314,071	150,916	1,593,046
Sub-Total (B)	7,711,318	4,373,597	12,084,915	975,359	11,109,556	1,173,947	13,258,862
Other Salary Related (C)	-	-	-	-	-	-	706,607
Grant Total D = (A+B+C)	57,328,267	20,792,519	78,120,785	17,423,625	60,697,161	9,211,152	88,038,544



SCHEDULE 5: PERSONNEL COST

DEDUCTIONS ON THE OFF-PAYROLL

MONTHS	Unions Deductions	Loans Deductions	Tax	KSCHMA	8% Staff Pension Contribution	Party Contributions	Total Deductions
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January	838	346	25,030	2,546	40,943	30	69,731
February	901	323	25,062	2,546	40,989	28	69,849
March	892	331	25,380	2,533	41,519	28	70,684
April	889	329	25,405	2,515	41,335	28	70,500
May	933	323	25,597	2,507	41,684	28	71,071
June	1,004	299	25,524	2,499	41,468	26	70,819
July	957	319	25,785	2,479	41,604	28	71,171
August	920	333	26,584	2,459	42,609	29	72,934
September	863	442	26,414	2,465	43,593	27	73,805
October	891	334	25,512	2,465	47,029	27	76,257
November	798	681	54,202	2,455	70,803	32	128,970
December	797	679	54,585	2,445	71,029	31	129,567
TOTAL	10,684	4,737	365,079	29,914	564,604	340	975,359

SCHEDULE 5: PERSONNEL COST

OTHER SALARY RELATED PAYMENTS (JUDGES AND CASUAL STAFF ALLOWANCES)							
MDAs				MONTHS			
	January	February	March	April	May	June	Total
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
Kano Liaison Office Abuja	3,000	3,000	3,000	3,000	3,000	3,000	18,000
Kano Liaison Office Lagos	300	300	300	300	300	300	1,800
Kano Liaison Office Kaduna	300	300	300	300	300	300	1,800
Kano Pillars	1,475	1,475	1,475	1,475	-	1,475	7,375
Water Board	6,800	6,800	6,800	6,800	6,800	6,800	40,800
SARERA	80	80	80	80	80	80	480
Ministry of Women Affairs	556	556	556	556	556	556	3,336
Special Service Directorate	90	90	90	90	90	90	540
Ministry of Environment	6,120	6,120	6,120	6,120	-	-	24,480
Agency for Mass Education	3,100	3,100	3,100	3,100	3,100	3,100	18,600
High Court of Justice	30,845	32,080	32,523	32,228	67,841	33,190	228,707
Judicial Service Commissison	4,097	4,097	4,097	4,097	4,097	4,097	24,581
Sani Abacha Youth Center	350	350	350	350	350	350	2,100
Sub-Total (A)	57,113	58,348	58,791	58,496	86,514	53,338	372,599



SCHEDULE 5: PERSONNEL COST

MDAs	MONTHS						Total N'000
	July N'000	August N'000	September N'000	October N'000	November N'000	December N'000	
Kano Liaison Office Abuja	3,000	3,000	3,000	3,000	3,000	3,000	18,000
Kano Liaison Office Lagos	300	300	300	300	300	300	1,800
Kano Liaison Office Kaduna	300	300	300	300	300	300	1,800
Kano Pillars	1,475	1,475	1,475	1,475	1,475	1,475	8,850
Water Board	6,800	6,800	6,800	6,800	6,800	6,800	40,800
SARERA	80	80	80	80	80	80	480
Ministry of Women Affairs	556	556	556	556	556	556	3,336
Special Service Directorate	90	90	90	90	90	90	540
Agency for Mass Education	3,100	3,100	3,100	3,100	3,100	3,100	18,600
High Court of Justice	33,190	46,341	33,400	33,400	33,400	31,400	211,133
Judicial Service Commission	4,097	4,097	4,097	4,097	4,097	6,084	26,569
Sani Abacha Youth Center	350	350	350	350	350	350	2,100
Sub-Total (B)	53,338	66,489	53,548	53,548	53,548	53,535	334,007
Grand Total C = (A+B)	110,451	124,837	112,339	112,044	140,062	106,873	706,607

*Note

Other salary related is a payment to High Court Judges and Casual Staff allowances across various MDAs

SCHEDULE 5: PERSONNEL COST

2024 PERSONNEL COST

Admin Code	MDAs	2024 Actual Expenditure (Jan - Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
010000000000			ADMINISTRATION SECTOR					
011100100100	Government House	83,706	65,832	36,721	(24,481)	78,072	(5,634)	107%
011100100200	Deputy Governor's Office	77,472	72,264	30,310	(20,206)	82,367	4,896	94%
011100800100	Kano State Emergency Relief & Rehabilitation Board	122,917	120,550	37,718	(25,146)	133,123	10,206	92%
011100900100	Guidance and Counselling Board	14,983	13,752	7,069	(4,713)	16,108	1,126	93%
011101000100	Public Procurement Bureau	50,882	31,519	43,272	(23,535)	51,256	374	99%
011101100100	Public Complaint & Anti-Corruption Commission	129,381	93,332	67,288	(44,859)	115,761	(13,620)	112%
011101300100	Council Affairs Directorate	-	20,753	(20,753)	-	-	-	0%
011103700100	Pilgrim Welfare Board	48,199	39,517	27,534	(16,102)	50,949	2,750	95%
011105500100	Special Services Directorate	24,480	14,353	14,445	(8,642)	20,156	(4,324)	121%
011105500200	Kano State Cooperate Security Directorate	2,149,374	1,773,019	759,033	(325,881)	2,206,171	56,797	97%
011105800100	Protocol Directorate	20,460	129,467	107,230	(71,487)	165,210	144,751	12%
011106400100	Kano State Bureau of Statistics	33,992	25,508	19,382	(9,714)	35,175	1,183	97%
011200300100	House of Assembly	638,002	471,997	418,827	(250,717)	640,106	2,104	100%
011200300600	Public Account Committee	8,418	14,328	9,092	(6,061)	17,359	8,941	48%
012300100100	Min. of Information & internal Affairs	289,746	304,903	123,129	(61,749)	366,282	76,536	79%
012300200100	Abubakar Rimi Television Corporation	129,523	116,334	49,294	(23,824)	141,804	12,282	91%
012300300100	Kano State Radio Corporation	152,619	108,537	86,604	(41,657)	153,484	865	99%
012300400100	Government Printing Press	64,801	54,388	41,250	(26,036)	69,601	4,801	93%



SCHEDULE 5: PERSONNEL COST

Admin Code	MDAs	2024 Actual Expenditure (Jan - Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
012300500100	Triumph Publishing Company	-	14,577	16,673	(12,008)	19,243	19,243	0%
012300700100	Kano State Censorship Board	21,055	21,543	5,698	(2,710)	24,531	3,476	86%
012500100200	Office of the Head of Civil Service	1,772,186	1,470,513	853,536	(691,759)	1,632,290	(139,896)	109%
012500800100	Pension Fund Trustees	32,040	692,504	(135,341)	(196,831)	360,332	328,292	9%
012501000100	Kano State Computer Centre	7,948	6,576	3,117	(1,551)	8,142	194	98%
014000100100	Office of the Auditor General (State)	167,882	722,428	(502,744)	-	219,684	51,801	76%
014000200100	Local Government Audit	163,070	149,759	92,880	(35,620)	207,019	43,949	79%
014000300100	Audit Service Commission	-	-	-	7,166	7,166	7,166	0%
014700100100	Civil Service Commission	24,324	19,625	22,676	101,290	143,592	119,267	17%
014800100100	KANSIEC (KANO STATE INDEPENDENT ELECTORAL COMMISSION)	23,584	39,950	24,370	84,446	148,766	125,182	16%
016100100200	Office of Secretary to State Government	31,993	492,253	(451,693)	15,140	55,700	23,707	57%
016100200100	Research Evaluation & Political Affairs Directorate	1,512,752	1,364,197	911,001	21,975	2,297,173	784,421	66%
017700100200	Kano State Zakkat Commission	3,761	3,375	1,923	22,368	27,666	23,905	14%
017700100300	Kano State Hisbah Commission	345,942	298,283	172,515	548,701	1,019,499	673,557	34%
017700100400	Kano Sharia Commission	69,818	92,288	(3,449)	418,205	507,043	437,226	14%
Sub - Total		8,215,311	8,858,224	2,868,607	(705,997)	11,020,834	2,805,523	75%

SCHEDULE 5: PERSONNEL COST

Admin Code	MDAs	2024 Actual Expenditure (Jan - Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
020000000000		ECONOMIC SECTOR						
021500100100	Ministry of Agric. & Natural Resources	677,468	617,900	289,190	652,706	1,559,796	882,328	43%
021511400100	KNARDA (KANO AGRICULTURAL & RURAL DEVELOPMENT AUTHORITY)	1,488,660	1,327,060	582,045	(495,875)	1,413,230	(75,430)	105%
021511600100	KASCO (KANO AGRICULTURAL SUPPLY COMPANY LIMITED)	49,829	-	61,813	(39,542)	22,271	(27,559)	224%
022000100100	Ministry of Finance	587,126	3,515,091	(2,751,876)	170,141	933,356	346,230	63%
022000800100	Kano State Internal Revenue Services	1,234,645	943,468	283,100	(151,655)	1,074,912	(159,733)	115%
022000900100	Kano State Investment Promotion Agency	-	-	103,000	-	103,000	103,000	0%
022200100100	Ministry of Commerce Ind. & Co-op.	240,950	206,866	102,181	(77,516)	231,530	(9,420)	104%
022200400100	Abubakar Rimi Market	-	31,995	36,596	28,595	97,186	97,186	0%
022200500100	Tourism Management Board	51,663	93,000	(27,779)	2,828	68,049	16,386	76%
022800100100	Ministry for Science Technology & Innovation	57,224	50,150	23,632	(15,755)	58,027	803	99%
022800200100	Kano State Data Centre	-	14,604	(14,604)	-	-	-	0%
022800300100	Kano State ICT Park	-	22,000	(22,000)	-	-	-	0%
022800400100	Kano State Information Technology Development Agency (KASITDA)	-	15,000	(15,000)	-	-	-	0%
022900100100	Ministry of Transport	-	106,000	(106,000)	-	-	-	0%



SCHEDULE 5: PERSONNEL COST

Admin Code	MDAs	2024 Actual Expenditure (Jan - Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
022900300100	Kano State Transport Authority	-	42,250	(12,058)	-	30,192	30,192	0%
022900400100	Kano State Road Transport Agency (KAROTA)	1,800,464	1,513,923	584,386	(255,837)	1,842,471	42,007	98%
023400100100	Ministry of Works & Housing	581,393	542,790	237,039	(195,658)	584,171	2,778	100%
023400200100	Housing Corporation	-	85,768	49,030	8,848	143,646	143,646	0%
023400400100	Kano State Road Maintenance Agency (KARMA)	-	10,717	(3,414)	2,782	10,084	10,084	0%
023403900100	Kano State Fire Service	928,459	654,772	510,684	(329,846)	835,610	(92,849)	111%
023600300100	Ministry of Tourism & Culture	163,230	147,853	49,182	(20,399)	176,635	13,405	92%
023605400100	Zoological & Wild Life Mgt. Agency	146,707	141,366	56,238	(47,638)	149,967	3,260	98%
023800100100	Ministry of Planning & Budget	76,249	70,923	28,991	(22,389)	77,525	1,275	98%
025200100100	Ministry of Water Resources	151,946	132,829	61,200	(48,561)	145,468	(6,478)	104%
025210100100	Kano State Water Board	81,600	771,085	330,945	(220,630)	881,400	799,800	9%
026000100100	Ministry of Land and Physical Planning	288,892	265,395	115,958	(98,716)	282,637	(6,254)	102%
026005800100	Kano State Urban Planning & Development Authority	176,082	166,698	59,943	(52,571)	174,070	(2,013)	101%
026300100100	Ministry of Rural & Community Development	91,671	91,489	32,525	(28,329)	95,685	4,015	96%
026300300100	Rural Electrification Board	99,991	208,463	(78,500)	(3,976)	125,987	25,996	79%
026300700100	RUWASA	47,655	62,629	2,359	(5,038)	59,950	12,295	79%
Sub - Total		9,021,905	11,852,084	568,805	(1,244,032)	11,176,857	2,154,952	81%

SCHEDULE 5: PERSONNEL COST

Admin Code	MDAs	2024 Actual Expenditure (Jan - Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
030000000000			LAW AND JUSTICE SECTOR					
031801100100	Judicial Service Commission	51,150	200,761	86,165	(35,979)	250,948	199,798	20%
031805100100	High Court of Justice	1,539,840	2,423,363	1,040,093	(693,395)	2,770,061	1,230,221	56%
031805300100	Sharia Court of Appeal	2,677,281	2,423,364	1,040,093	(693,395)	2,770,062	92,781	97%
031806100100	Multi-Door Court House	-	409,267	175,655	(117,103)	467,819	467,819	0%
032600100100	Ministry of Justice	327,699	327,532	119,099	(108,996)	337,635	9,936	97%
032600200100	Law Reform Commission	17,214	16,118	6,876	(5,288)	17,706	492	97%
	Sub - Total	4,613,183	5,800,405	2,467,981	(1,654,157)	6,614,229	2,001,046	70%
050000000000			SOCIAL SERVICE SECTOR					
051305100100	Ministry of Youths and Sports	50,986	48,114	20,413	(16,817)	51,710	724	99%
051305500100	Kano State Sports Commission	216,837	149,287	136,404	(76,962)	208,730	(8,107)	104%
051305600100	Kano Pillars Football Club	347,511	300,000	200,863	(120,054)	380,809	33,299	91%
051400100100	Ministry of Women Affairs & Social Dev.	157,518	141,290	53,832	(45,907)	149,216	(8,302)	106%
051700100100	Ministry of Education	382,549	325,410	173,453	(89,991)	408,872	26,324	94%
051700300100	State Universal Basic Education SUBEB	249,941	180,222	158,521	(78,147)	260,596	10,655	96%
051700800100	Kano State library Board	153,586	120,914	78,239	(52,118)	147,035	(6,551)	104%
051701000100	Agency for Mass Education	438,935	321,546	195,759	(106,428)	410,877	(28,058)	107%
051701500100	Science & Technical Schools Board	2,741,113	2,354,676	1,122,554	(560,562)	2,916,669	175,555	94%
051702600100	Senior Secondary Schools Mgt. Board	22,532,141	21,166,409	8,023,892	(5,414,586)	23,775,715	1,243,574	95%



SCHEDULE 5: PERSONNEL COST

Admin Code	MDAs	2024 Actual Expenditure (Jan - Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
051702700100	Kano State Islamic & Qur'anic School Board	52,882	60,580	19,036	(8,171)	71,445	18,563	74%
052100100100	Ministry of Health	1,340,735	1,288,610	549,060	(461,912)	1,375,758	35,023	97%
052100300100	Hospital Management Board (HMB. HQ and Zones)	17,769,883	15,272,445	8,193,148	(5,111,385)	18,354,207	584,325	97%
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	9,670	974,485	(974,485)	-	-	(9,670)	0%
052100500100	Primary Health Care Mgt. Board (PHCMB)	345,224	205,776	304,085	(125,255)	384,606	39,383	90%
052100800100	Kano Contributory Health Mngement (KACHMA)	-	4,000	(4,000)	-	-	-	0%
052101100100	Private Health Institutions Management Agency	-	40,000	(40,000)	-	-	-	0%
053500100100	Ministry of Environment	634,441	614,774	215,702	(223,225)	607,252	(27,190)	104%
053500200100	Refuse Management & Sanitation Board (REMASAB)	150,647	263,740	(57,174)	(1,649)	204,917	54,269	74%
053500300100	Kano State Afforestation Project (KNAP)	38,912	30,375	21,328	(13,765)	37,937	(975)	103%
053500500100	Kano State Sustainable Projects	7,092	65,816	(57,137)	(2,633)	6,046	(1,046)	117%
055100200100	Ministry for Local Government	84,852	81,729	31,100	(28,443)	84,386	(466)	101%
055100300100	Chieftancy Affairs	-	178,289	(175,566)	(816)	1,907	1,907	0%
056900100100	Ministry for Higher Education	17,132	14,669	27,830	(14,075)	28,424	11,291	60%
056900200100	College of Education & Preliminary Studies	1,030,357	753,308	658,193	(299,009)	1,112,492	82,135	93%

SCHEDULE 5: PERSONNEL COST

Admin Code	MDAs	2024 Actual Expenditure (Jan - Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
056900300100	RMK College of Basic & Remedial Studies T/Wada	483,644	329,514	346,406	(157,489)	518,430	34,787	93%
056901800100	Kano State Polytechnic	3,173,415	3,157,275	1,947,276	(816,896)	4,287,655	1,114,240	74%
056902100100	Dangote University of Science & Technology (Wudil)	4,216,288	3,741,243	2,757,073	(1,945,271)	4,553,045	336,757	93%
056902800100	Yusufu Maitama Sule University	4,030,648	3,702,021	1,496,020	(1,067,179)	4,130,863	100,215	98%
056902900100	Aminu Kano School of Islamic and Legal Studies	1,722,549	1,456,223	839,823	(367,921)	1,928,125	205,576	89%
056903000100	Audu Bako College of Agriculture Danbatta	726,084	607,405	395,804	(181,370)	821,839	95,755	88%
056903100100	Sa'adatu Rimi University Kano	3,018,592	2,769,403	1,001,673	509,414	4,280,490	1,261,898	71%
056904800100	Kano State Scholarship Board	32,685	37,874	5,102	(7,285)	35,691	3,005	92%
056904900100	School of Aquisition Centre Kano	-	197,690	(197,690)	-	-	-	0%
056905000100	Ghari College of Education and Preliminary Studies	31,297	-	-	20,553	20,553	(10,744)	152%
Sub - Total		66,188,145	60,955,112	27,466,536	(16,865,351)	71,556,297	5,368,152	92%
GRAND TOTAL		88,038,544	87,465,825	33,371,930	(20,469,538)	100,368,217	12,329,673	88%



SCHEDULE 6: OTHER REVENUE STATE (2024)

SALARY REFUND, EDUCATIONAL LEVY, AND SALES OF HOUSES AND GPs AS AT 31ST DECEMBER, 2024

MONTHS	AMOUNT
	N'000
January	3,236.64
February	1,781.91
March	2,269.27
April	291.28
May	-
June	-
July	563.44
August	2,037.12
September	156.50
October	-
November	-
December	300.00
Sub-Total (A)	10,636.16
2% Educational Levy (B)	688,864
Sales of Investments	N'000
Sales of GPs (Ja'iz Bank)	271,393
Sales of Houses (Zenith Bank)	63,700
Sales of Houses (United Bank of Africa)	45,340
Sub-Total (C)	380,434
Grant Total	1,079,934

SCHEDULE 7: STATE INVESTMENT IN SECURITIES AND PROPERTIES

	INVESTMENTS	CURRENT VALUE 31st December, 2023			CURRENT VALUE 31st December, 2024			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	4.29	22,579	5,263,157	5.60	29,474	6,895
2	Access Bank Plc	65,469	23.15	1,516	65,469	23.85	1,561	46
3	Unity Bank	78,564,411	1.62	127,274	78,564,411	1.51	118,632	(8,642)
4	WAPIC Insurance Plc	13,971	0.68	10	13,971	2.25	31	22
	Sub total			151,378			149,699	(1,680)
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	-
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	899.39	13,590,486	\$ 15,110,731	1,550.00	23,421,633	9,831,147
5	Niger Delta Power Holding Company (Shares)	19,387,708	1.00	19,388	19,387,708	1.00	19,388	-
	Sub total			15,350,037			25,181,185	9,831,147
	GRAND TOTAL			15,501,416			25,330,884	9,829,468
C	INVESTMENT IN PROPERTIES							
1	Housing Corporation (Sheikh N. Kabara, Sheikh I. Rabi, Sheikh Jaafar)			22,528,478			22,420,787	107,691
	Sub total			22,528,478			22,420,787	107,691

Note*

Balance brought forward as at 1st January 2024	22,528,478
Add: Purchase of 50 Units of Houses at Kura LGA	272,743
Total Investment Cost	22,801,221
Less: Sales (Proceedings) during the year 2024	(380,434)
Closing Balance at at 31st December 2024	22,420,787



SCHEDULE 8: OVERHE AD COST 2024

OVERHEAD COST AND OTHER RECURRENT EXPENDITURE

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perform ance %
010000000000			ADMINISTRATION SECTOR					
011100100100	Government House	9,404,284.79	2,563,910.00	4,953,860.65	(178,825.28)	7,338,945.37	(2,065,339.42)	128%
011100100200	Deputy Governor's Office	993,257.46	676,365.42	827,819.89	-	1,504,185.31	510,927.85	66%
011100800100	Kano State Emergency Relief & Rehabilitation Board	115,759.45	126,105.00	137,931.00	-	264,036.00	148,276.55	44%
011100900100	Guidance and Counselling Board	62,749.00	13,800.00	7,416.00	-	21,216.00	(41,533.00)	296%
011101000100	Public Procurement Bureau	120,653.66	595,834.45	-	-	595,834.45	475,180.79	20%
011101100100	Public Complaint & Anti-Corruption Commission	624,863.25	197,949.65	86,618.15	721,000.00	1,005,567.80	380,704.55	62%
011101300100	Council Affairs Directorate	-	43,680.00	26,900.00	-	70,580.00	70,580.00	0%
011101400100	Community Re-orientation Council	9,690.00	25,000.00	-	-	25,000.00	15,310.00	39%
011103700100	Pilgrim Welfare Board	3,564,236.44	1,459,475.40	2,293,916.56	-	3,753,391.96	189,155.52	95%
011105500100	Special Services Directorate	10,056,317.17	5,093,000.00	15,970.00	3,178,825.28	8,287,795.28	(1,768,521.88)	121%
011105500200	Kano State Cooperate Security Directorate	5,992.00	21,800.00	-	-	21,800.00	15,808.00	27%
011105600100	Special Duties Directorate	214,697.58	186,104.74	-	-	186,104.74	(28,592.84)	115%
011105700100	Research & Documentation Directorate	220,908.83	250,000.00	9,864.00	-	259,864.00	38,955.18	85%
011105800100	Protocol Directorate	9,872,981.73	1,493,137.79	4,277,128.94	1,100,000.00	6,870,266.73	(3,002,714.99)	144%
011105900100	Servicom Directorate	7,135.00	38,945.00	-	-	38,945.00	31,810.00	18%
011106000100	Kano state Liaison Office - Abuja	24,148.26	4,950.00	2,581.25	-	7,531.25	(16,617.01)	321%
011106000200	Kano state Liaison Office - Lagos	2,500.00	4,521.00	1,755.62	-	6,276.62	3,776.62	40%
011106400100	Kano State Bureau of Statistics	76,982.18	280,072.76	2,810.00	-	282,882.76	205,900.58	27%
011200300100	House of Assembly	8,698,956.88	9,075,379.94	724,719.24	-	9,800,099.18	1,101,142.30	89%
011200300600	Public Account Committee	2,200.00	103,404.00	-	-	103,404.00	101,204.00	2%

SCHEDULE 8: OVERHEAD COST 2024

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Performance %
011200400100	Assembly Service Commission	38,736.00	232,562.50	-	-	232,562.50	193,826.50	17%
012300100100	Min. of Info. & Internal Affairs	1,138,272.66	670,758.69	759,516.92	10,000.00	1,440,275.60	302,002.94	79%
012300200100	Abubakar Rimi Television Corporation	69,415.74	64,350.00	85,631.49	31,000.00	180,981.49	111,565.74	38%
012300300100	Kano State Radio Corporation	-	63,338.50	-	-	63,338.50	63,338.50	0%
012300400100	Government Printing Press	277,287.51	279,400.00	192,714.00	-	472,114.00	194,826.49	59%
012300500100	Triumph Publishing Company	-	21,045.44	-	-	21,045.44	21,045.44	0%
012300700100	Kano State Censorship Board	40,595.07	32,800.00	1,000.00	-	33,800.00	(6,795.07)	120%
012500100100	Office of the Head of Civil Service	373,188.81	273,500.00	336,893.68	-	610,393.68	237,204.87	61%
012501000100	Kano State Computer Centre	3,300.00	3,500.00	1,400.00	-	4,900.00	1,600.00	67%
014000100100	Office of the Auditor General (State)	89,828.01	122,728.58	45,533.86	-	168,262.44	78,434.43	53%
014000200100	Local Government Audit	20,489.00	32,000.00	900.00	-	32,900.00	12,411.00	62%
014700100100	Civil Service Commission	13,925.00	113,700.00	2,400.00	-	116,100.00	102,175.00	12%
014800100100	Kano State Ind. Elect. Comm.	551,342.25	50,592.50	34,342.25	-	84,934.75	(466,407.50)	649%
016100100200	Office of Secretary to State Government	840,267.08	688,150.00	-	-	688,150.00	(152,117.08)	122%
016100200100	Research Evaluation & Political Affairs Directorate	1,559,313.46	940,000.00	768,452.73	-	1,708,452.73	149,139.27	91%
017000100100	Ministry for Special Duties	167,144.20	117,700.00	210,656.40	-	328,356.40	161,212.20	51%
017000200100	People with Need Commission (PWD)	-	50,000.00	-	-	50,000.00	50,000.00	0%
017000300100	Disability Trust Fund (PWD)	-	100,000.00	-	-	100,000.00	100,000.00	0%
017700100100	Ministry of Religious Affairs	234,054.02	15,500.00	84,820.00	-	100,320.00	(133,734.02)	233%
017700100200	Kano State Zakat Commission	8,500.00	26,700.00	-	-	26,700.00	18,200.00	32%
017700100300	Kano State Hisbah Commission	35,867.98	78,890.50	4,689.17	-	83,579.67	47,711.68	43%
017700100400	Kano Sharia Commission	13,287.75	-	98,477.25	-	98,477.25	85,189.50	13%
017700100500	KNST Agency for Evacuation & Repatriation of Street Beggars	-	61,000.00	-	-	61,000.00	61,000.00	0%
Sub - Total		49,553,128.20	26,291,651.86	15,996,719.04	4,862,000.00	47,150,370.90	(2,402,757.30)	105%



SCHEDULE 8: OVERHE AD COST 2024

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perform ance %
020000000000			ECONOMIC SECTOR					
021500100100	Ministry of Agric. & Natural Resources	183,303.69	157,188.90	133,510.00	-	290,698.90	107,395.21	63%
021511400100	KNARDA	31,469.00	27,600.00	4,500.00	-	32,100.00	631.00	98%
022000100100	Ministry of Finance	546,467.00	274,128.88	402,530.00	-	676,658.88	130,191.88	81%
022000700100	Office of the Accountant General	17,005,701.41	7,059,000.00	9,949,628.26	-	17,008,628.26	2,926.85	100%
022000800100	Kano State Internal Revenue Services	1,817,346.50	2,235,505.78	(400,000.00)	-	1,835,505.78	18,159.28	99%
022000900100	Kano State Investment Promotion Agency	166,705.21	23,060.00	119,200.00	-	142,260.00	(24,445.21)	117%
022001300100	Debt Management	49,021.00	71,900.00	9,584.00	-	81,484.00	32,463.00	60%
022200100100	Ministry of Commerce Ind. & Co-op.	786,859.19	1,051,000.00	(700.00)	-	1,050,300.00	263,440.81	75%
022200200100	Kantin Kwari Market	-	45,000.00	-	-	45,000.00	45,000.00	0%
022200300100	Kano state Consumer Protection Agency	3,150.00	91,915.00	1,900.00	-	93,815.00	90,665.00	3%
022200500100	Tourism Management Board	26,723.00	36,249.56	-	-	36,249.56	9,526.56	74%
022200600100	Cottage Trade and Street Hawking	34,402.20	6,325.00	145,056.00	-	151,381.00	116,978.80	23%
022800100100	Ministry for Science Technology & Innovation	161,751.42	145,278.59	16,938.72	-	162,217.31	465.89	100%
022800500100	Kano State Institute for information Technology Kura	5,500.00	8,980.00	3,500.00	-	12,480.00	6,980.00	44%
022900100100	Ministry of Transport	273,785.87	115,000.00	181,267.89	-	296,267.89	22,482.02	92%
022900300100	Kano State Transport Authority	-	24,500.00	-	-	24,500.00	24,500.00	0%
022900400100	Kano State Road Transport Agency (KAROTA)	363,075.08	516,900.00	151,070.00	-	667,970.00	304,894.92	54%
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	-	95,500.00	-	-	95,500.00	95,500.00	0%

SCHEDULE 8: OVERHEAD COST 2024

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perform ance %
022900600100	Kano State Permissible Weight and Weight Bridges	-	30,000.00	-	-	30,000.00	30,000.00	0%
023000100100	Ministry of Solid Minerals Resources	24,378.00	-	25,000.00	-	25,000.00	622.00	98%
023400100100	Ministry of Works & Housing	472,790.72	286,813.43	352,886.77	-	639,700.20	166,909.49	74%
023400200100	Housing Corporation	80,455.42	62,960.00	25,369.68	-	88,329.68	7,874.26	91%
023400400100	Kano State Road Maintenance Agency (KARMA)	445,897.20	183,222.94	318,646.37	-	501,869.31	55,972.11	89%
023403900100	Kano State Fire Service	5,000.00	15,000.00	3,840.00	-	18,840.00	13,840.00	27%
023600100100	Ministry of Tourism & Culture	179,978.84	48,100.00	165,216.00	-	213,316.00	33,337.16	84%
023600300100	History & Culture Bureau	90,088.11	18,050.00	204,546.00	-	222,596.00	132,507.89	40%
023605400100	Zoological & Wild Life Mgt. Agency	31,250.00	24,839.59	50,800.00	-	75,639.59	44,389.59	41%
023800100100	Ministry of Planning & Budget	350,267.92	6,569,509.56	(3,351,870.00)	-	3,217,639.56	2,867,371.64	11%
025200100100	Ministry of Water Resources	871,948.77	17,850.00	863,802.80	-	881,652.80	9,704.03	99%
025210100100	Kano State Water Board	43,024.95	146,802.01	64,664.09	130,000.00	341,466.10	298,441.16	13%
025210600100	WRECA	2,351.67	2,400.00	-	-	2,400.00	48.33	98%
026000100100	Ministry of Land and Physical Planning	219,779.69	112,519.80	293,242.17	-	405,761.97	185,982.28	54%
026005800100	Kano State Urban Planning & Development Authority	182,919.49	34,461.38	151,856.70	-	186,318.08	3,398.59	98%
026300100100	Ministry of Rural & Community Development	118,733.52	2,900.00	142,611.94	-	145,511.94	26,778.42	82%
026300200100	Rural Access and Mobility Directorate(RAAMP)	4,000.00	2,000.00	2,000.00	-	4,000.00	-	100%
026300300100	Rural Electrification Board	14,426.05	6,004.35	14,642.12	-	20,646.46	6,220.41	70%
026300700100	RUWASA	6,100.80	6,100.00	-	-	6,100.00	(0.80)	100%
Sub-Total		24,598,651.71	19,554,564.76	10,045,239.51	130,000.00	29,729,804.27	5,131,152.56	83%



SCHEDULE 8: OVERHEAD COST 2024

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Performance %
030000000000 LAW AND JUSTICE SECTOR								
031801100100	Judicial Service Commission	117,267.00	85,950.00	192,540.00	-	278,490.00	161,223.00	42%
031805100100	High Court of Justice	2,577,391.52	1,351,250.65	507,311.77	-	1,858,562.42	(718,829.10)	139%
031805300100	Sharia Court of Appeal	834,159.25	800,800.00	76,500.00	-	877,300.00	43,140.75	95%
031806100100	Multi-Door Court House	-	150,000.00	-	-	150,000.00	150,000.00	0%
032600100100	Ministry of Justice	2,684,874.22	289,120.00	2,650,316.66	-	2,939,436.66	254,562.44	91%
032600200100	Law Reform Commission	10,189.00	153,575.00	-	-	153,575.00	143,386.00	7%
032600300100	Justice Sector Reform Team	-	12,000.00	-	-	12,000.00	12,000.00	0%
032700100100	Ministry of Security	324,527.00	-	10,000.00	-	10,000.00	(314,527.00)	3245%
	Sub-Total	6,548,407.99	2,842,695.65	3,436,668.43	-	6,279,364.08	(269,043.91)	104%
050000000000 SOCIAL SERVICE SECTOR								
051300100100	Ministry of Youths and Sports	321,904.58	141,090.00	253,101.63	-	394,191.63	72,287.06	82%
051305100100	Youth Development Directorate	4,003.50	18,700.00	19,507.00	-	38,207.00	34,203.50	10%
051305500100	Kano State Sports Commission	4,500.00	34,250.00	-	-	34,250.00	29,750.00	13%
051305600100	Kano Pillars Football Club	63,863.00	184,867.44	-	-	184,867.44	121,004.44	35%
051400100100	Ministry of Women Affairs & Social Dev.	291,752.45	553,397.97	44,827.00	-	598,224.97	306,472.52	49%
051700100100	Ministry of Education	3,388,673.98	3,453,440.41	72,470.00	-	3,525,910.41	137,236.43	96%
051700300100	SUBEB	257,393.67	81,625.47	176,378.00	-	258,003.47	609.81	100%
051700800100	Kano State library Board	6,000.00	39,341.71	-	-	39,341.71	33,341.71	15%
051701000100	Agency for Mass Education	5,000.00	5,977.26	-	-	5,977.26	977.26	84%
051701500100	Science & Technical Schools Board	1,149,154.18	1,164,980.06	-	-	1,164,980.06	15,825.88	99%
051701600100	Kano State Private And Voluntary Inst Board	11,250.00	14,812.34	1,659.38	-	16,471.72	5,221.72	68%
051702600100	Senior Secondary Schools Mgt. Board	24,371.56	134,224.73	12,016.65	-	146,241.38	121,869.82	17%
051702700100	Kano State Islamic & Qur'anic School Board	6,706.00	23,723.63	7,771.09	-	31,494.73	24,788.73	21%
052100100100	Ministry of Health	2,604,429.62	2,176,485.88	524,642.88	-	2,701,128.76	96,699.15	96%
052100300100	H.M.B. (HQ and Zones)	2,177,912.00	2,207,552.48	-	-	2,207,552.48	29,640.48	99%

SCHEDULE 8: OVERHE AD COST 2024

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perform ance %
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	331,297.14	267,374.84	77,542.93	-	344,917.77	13,620.63	96%
052100400100	College of Nursing & Mid-Wifery Board	7,844.04	18,301.70	3,634.00	71,000.00	92,935.70	85,091.66	8%
052100400200	School of Nursing Kano	2,200.00	4,210.00	850.00	-	5,060.00	2,860.00	43%
052100400300	School of Basic Mid Wifery Kano	2,400.00	10,615.70	1,100.00	-	11,715.70	9,315.70	20%
052100400400	School of Basic Mid Wifery Dambatta	2,200.00	5,550.00	600.00	-	6,150.00	3,950.00	36%
052100400500	School of Post Basic Mid Wifery Gezawa	2,200.00	5,025.00	350.00	-	5,375.00	3,175.00	41%
052100400600	School of Nursing Madobi	2,200.00	5,100.00	1,100.00	-	6,200.00	4,000.00	35%
052100400700	School of Post Basic Anesthesia	2,400.00	4,415.00	600.00	-	5,015.00	2,615.00	48%
052100400800	School of Basic Mid Wifery Gwarzo	-	9,915.70	1,100.00	-	11,015.70	11,015.70	0%
052100500100	Primary Health Care Mgt. Board (PHCMB)	1,518,383.75	1,723,600.00	-	-	1,723,600.00	205,216.25	88%
052100600100	State Agency for Control of Aids	185,052.98	240,938.46	-	-	240,938.46	55,885.48	77%
052100800100	Kano Contributory Health Mnagement (KACHMA)	4,195,545.20	4,923,250.00	106,090.38	-	5,029,340.38	833,795.18	83%
052100900100	Kano Health Trust Fund (KHETFUND)	-	73,000.00	-	38,500.00	111,500.00	111,500.00	0%
052101000100	Kano State College of Health Scieneces & Technology Head Quoter	2,400.00	-	5,827.50	-	5,827.50	3,427.50	41%
052101100100	Private Health Institutions Management Agency	9,493.36	8,500.00	2,575.00	-	11,075.00	1,581.64	86%
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	1,138.90	12,527.00	-	-	12,527.00	11,388.10	9%



SCHEDULE 8: OVERHE AD COST 2024

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perform ance %
052102000100	School of Hygiene	2,200.00	6,250.00	-	-	6,250.00	4,050.00	35%
052103000100	School of Health Technology Bebeji	4,000.00	4,025.00	-	-	4,025.00	25.00	99%
052104000100	School Health Technology Kano	2,200.00	4,750.00	-	-	4,750.00	2,550.00	46%
053500100100	Ministry of Environment	718,517.98	250,100.00	317,088.00	-	567,188.00	(151,329.99)	127%
053500200100	Refuse Management & Sanitation Board (REMASAB)	2,414,339.50	464,900.00	2,059,205.00	-	2,524,105.00	109,765.50	96%
053500300100	Kano State Afforestation Project (KNAP)	1,350.00	5,080.00	700.00	-	5,780.00	4,430.00	23%
053500500100	Kano State Sustainable Projects Kano Water Shed and Climate	1,685.37	4,430.00	340.00	-	4,770.00	3,084.63	35%
053500600100	Change Management Agency (KN- WECCMA)	19,320.13	17,825.00	6,332.80	-	24,157.80	4,837.68	80%
053500700100	Kano Urban Beautification and Landscaping Agency	16,717.00	36,985.00	-	-	36,985.00	20,268.00	45%
055100100100	Rano Emirate Council	-	15,000.00	-	-	15,000.00	15,000.00	0%
055100200100	Ministry for Local Government	14,000.00	58,813.55	16,400.24	-	75,213.79	61,213.79	19%
055100300100	Chieftancy Affairs	-	2,500.00	-	-	2,500.00	2,500.00	0%
055100600100	Kano Emirate Council	-	15,000.00	-	-	15,000.00	15,000.00	0%
055100700100	Bichi Emirate Council	-	15,000.00	(15,000.00)	-	-	-	0%
055100800100	Gaya Emirate Council	-	15,000.00	15,000.00	-	30,000.00	30,000.00	0%
055100900100	Karaye Emirate Council	-	50,700.00	-	-	50,700.00	50,700.00	0%
055200100100	Ministry of Humanitarian and Poverty Alliviation	146,867.00	-	10,000.00	-	10,000.00	(136,867.00)	1469%
056900100100	Ministry for Higher Education	684,686.10	630,000.00	378,629.43	-	1,008,629.43	323,943.34	68%
056900200100	College of Education & Preliminary Studies	99,994.07	155,550.00	-	-	155,550.00	55,555.94	64%
056900300100	RMK College of Basic & Remedial Studies T/Wada	34,002.90	38,316.85	306.98	-	38,623.83	4,620.93	88%
056901800100	Kano State Polytechnic	105,624.42	55,800.00	23,650.00	-	79,450.00	(26,174.42)	133%

SCHEDULE 8: OVERHE AD COST 2024

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perform ance %
056902100100	Dangote University of Science & Technology (Wudil)	1,224,007.70	1,035,613.00	257,325.00	-	1,292,938.00	68,930.30	95%
056902800100	Yusufu Maitama Sule Uni.	1,128,486.73	451,693.24	536,732.89	-	988,426.13	(140,060.60)	114%
056902900100	Aminu School of Islamic Legal Studies	11,180.00	17,384.99	7,600.33	-	24,985.32	13,805.32	45%
056903000100	Audu Bako College of Agriculture Danbatta	60,000.00	20,975.00	5,000.00	35,650.00	61,625.00	1,625.00	97%
056903100100	Sa'adatu Rimi University Kano	87,400.00	87,537.53	-	-	87,537.53	137.52	100%
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	1,650.00	26,120.00	-	-	26,120.00	24,470.00	6%
056903400100	Kano Fisheries Academy Bagauda Bebeji	2,500.00	16,770.00	-	-	16,770.00	14,270.00	15%
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	2,500.00	20,020.00	-	-	20,020.00	17,520.00	12%
056903700100	Kano State Corporate Security Training Academy Gabasawa	-	23,076.00	1,400.00	-	24,476.00	24,476.00	0%
056903900100	Kano Film Academy	2,500.00	17,113.00	1,377.00	-	18,490.00	15,990.00	14%
056904000100	Kano Sport Academy Karfi	2,200.00	38,020.00	1,400.00	-	39,420.00	37,220.00	6%
056904100100	Kano State Driving Academy	2,500.00	17,570.00	1,100.00	-	18,670.00	16,170.00	13%
056904500100	KNST Livestock Acad. Bagauda	2,500.00	27,020.00	1,300.00	-	28,320.00	25,820.00	9%
056904600100	Kano State Development Journalism Academy Tarauni	2,200.00	17,570.00	1,100.00	-	18,670.00	16,470.00	12%
056904800100	Kano State Scholarship Board	122,741.10	62,420.00	63,530.00	-	125,950.00	3,208.90	97%
056904900100	School of Aquisition Centre Kano	18,517.35	76,760.00	-	-	76,760.00	58,242.65	24%
056905000100	Ghari College of Education and Preliminary Studies	36,000.00	-	10,000.00	-	10,000.00	(26,000.00)	360%
Sub - Total		23,554,057.23	21,348,480.92	5,014,261.12	145,150.00	26,507,892.05	2,953,834.81	89%
GRAND TOTAL		104,254,245.13	70,037,393.20	34,492,888.10	5,137,150.00	109,667,431.30	5,413,186.16	95%



SCHEDULE 9: ANNUAL BOARD OF SURVEY

ANNUAL BOARD OF SURVEY ON CASH, BANK BALANCES, STAMPS OF STATE MDA'S AS AT 31st DECEMBER, 2024 YEAR ENDED

SN	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
1	ABCOA Danbatta	Unity	0017420437	117	117
2	Abdullahi Wase Specialis Hospital	Polaris Bank	4060014620	32	32
3	Abubakar Rimi Television	Eco	2142010472	315	315
4	Assembly service commission	Fidelity	5030124284	404	404
5	Adai-daita Sahu	FCMB	5210440	505	505
6	Agency for the Control AIDs	First	2023209479	12	12
7	Aliko Dangote Ultra-Modern Skills Acquisition Center	FCMB	8184005010	27	27
8	Aminu Kano College of Islamic & Legal Studies	Granty Trust	0108111423	172	172
9	Civil Service Commission	Unity	0005210165	317	317
10	Council Affairs Directorate	Polaris Bank	1750011031	20	20
11	COTTAGE TRADE AND SHD	Granty Trust	0605352167	3	3
12	D/Tofa General Hospital	First Bank	2013495662	7	7
13	Danbatta Gen. Hospital	Unity	0017419488	207	207
14	DAWAKIN KUDU GEN. HOSPITAL	Unity Bank	0022430254	323	323
15	Deputy Governor's Office	UBA	1027163398	48,888	48,888
16	Doguwa General Hospital	Union	0012900733	47	47
17	Due Process	First Bank	2004900140	24	24
18	Farm Mechanisation Institution	Sterling	0025978675	20	20
19	Film Academy	First	2027550045	1	1
20	Gaya General Hospital	Zenith	1013094684	125	125
21	Gaya ZONE	UBA	1016129068	75	75
22	General Hospital Bichi	First Bank	2020246413	952	952
23	Gezawa General Hospital	Access	0052148587	268	268
24	Governors College	Zenith	102881016	255	255
25	Government Technical College Albasu	first Bank	2024599708	2	2

SCHEDULE 9: ANNUAL BOARD OF SURVEY

SN	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
26	Government Technical College bagwai	Stanbic	0014122687	3	3
27	Government Technical College bagauda	Polaris Bank	4060011863	2	2
28	Government Technical College Bichi	Access	0688998989	1	1
29	Government Technical College D/Kudu	Unity	0022713009	60	60
30	Government Technical College D/Tofa	Unity	0022690661	102	102
31	Government Technical College Dadin Kowa	Polaris Bank	4060011502	1	1
32	Government Technical College Dambatta	First Bank	2019151858	1	1
33	Government Technical College Dambatta II	Access	0051611429	1	1
34	Government Technical College Fagge	Stanbic	0008659470	1	1
35	Government Technical College Gabasawa	Keystone	1006247653	6	6
36	Government Technical College Gani	Union	0036475404	1	1
37	Government Technical College Gaya	First	3078773801	2	2
38	Government Technical College Gezawa	POLARIS	1766790755	0	0
39	Government Technical College Gwale	UBA	1017712971	1	1
40	Government Technical College Kabo	Diamond	0051469572	6	6
41	Government Technical College Kachako	Polaris	1006179497	6	6
42	Government Technical College Kano	Access	0023350039	1	1
43	Government Technical College Karaye	Unity	0022740009	0	0
44	Government Technical College Kunchi	First	2024233107	0	0
45	Government Technical College Makoda	First	2024327905	0	0
46	Government Technical College Minjibir	Polaris Bank	1766790834	1	1
47	Government Technical College Nassarawa	Stanbic	0008355617	2	2
48	Government Technical College Rano	UBA	1017763351	1	1
49	Government Technical College Rogo	Unity	0022830146	1	1
50	Government Technical College Sani Abacha	Stanbic	0009223946	2	2
51	Government Technical College Sumaila	Unity	0025305146	3	3



SCHEDULE 9: ANNUAL BOARD OF SURVEY

SN	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
52	Government Technical College Tiga	Zenith	1015541807	0	0
53	Government Technical College Tofa	Zenith	1015527245	19	19
54	Government Technical College Ungogol	Granty Trust	0109493515	14	14
55	Government Technical College Ungogo II	Access	0060931862	2	2
56	Government Technical College Warawa	Stanbic	0008683228	2	2
57	Government Technical College Wudil	First	2024493820	1	1
58	Govt. House, Police & Administration	Unity Bank	0058508145	109,864	109,864
59	Govt. House, PPS	zenith	1310916553	689	689
60	Guidance and Counselling	TAJ BANK	0001968447	41	41
61	Hasiya Bayero Pediatric Hospital	First Bank	2043180590	76	76
62	History and Culture Bureau	UBA	1004008180	1	1
63	HMB Fagwalawa cott. Hospital	First Bank	2022804822	34	34
64	HMB Gwarzo Zone	UBA	1016128834	1	1
65	HMB. Zone 5 Sumaila Gen. Hospital	Zenith	1011699078	18	18
66	Horticulture	Zenith	1013450738	304	304
67	Imam Wali General Hospital	UBA	1019273601	3,302	3,302
68	Informatics Institute	Sterling	0009589428	21	21
69	Kano Development Journalism Institute	First	2025297647	3	3
70	Kano Hisbah Board	Unity	0025465196	487	487
71	Kano state Computer centre	FCMB	0871724015	2	2
72	Kano State CPC	Globus Bank	1000303407	1	1
73	Kano State Driving institute	First Bank	2031970417	41	41
74	Kano State Drugs & Medical C.s Agency	Granty Trust	0020070114	197	197
75	Kano State Fire service	Zenith	1014928405	1	1
76	Kano state Fisheries Institute	Sterling	0018671547	102	102
77	Kano State Geo-Information System	Diamond	0032300412	1,202	1,202

SCHEDULE 9: ANNUAL BOARD OF SURVEY

SN	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
78	KANO STATE HEALTH TRUST FUND	Sterling	0073528253	1	1
79	Kano State Investment & Promotion Agency	Zenith	1018449935	6,004	6,004
80	Kano State Liaison Office Lagos	Unity	0014661554	2	2
81	Kano State Library Board	Granty Trust	0020009792	45	45
82	Kano State Qur'anic & Islamiyya Schools Board	First	2027745324	259	259
83	Kano State Radio Corporation	Zenith	1014417114	2,030	2,030
84	Kano State Servicom Directorate	JAIZ BANK	0018754218	8	8
85	Kano State Sport Institute karfi	Polaris Bank	4060014493	0	0
86	Kano Zoo	UBA	1019952340	11,016	11,016
87	KANSIEC	Unity Bank	0005177929	26,523	26,523
88	Kantin Kwari Market management board	FCMB	6325256015	148	148
89	KARMA	First Bank	2024887012	18	18
90	KHEDCO	Fidelity	4011189005	226	226
91	KNAP	Access	0039942230	2	2
92	KNARDA	Zenith	1010531410	21,602	21,602
93	KNUPDA	Polaris Bank	4060014754	57	57
94	KNUPDA	Granty Trust	0019955039	38,574	38,574
95	KSSSSMB	Unity	0005230743	1,511	1,511
96	Kura General Hospital	Polaris Bank	1751096400	2	2
97	Law Reform Commission	FCMB	1076933019	46	46
98	Livestock Institute	Diamond	0026989551	305	305
99	Local Govt. Audit	First	2005875492	31	31
100	Media and Publicity Directorate	Unity Bank	0058939413	66,507	66,507
101	Mairo Tijjani GSTC Kano	Access	0023169899	5	5
102	Ministry for Special Duties	UBA	1026487323	3	3
103	Ministry of Education	Zenith	1010446732	150,858	150,858



SCHEDULE 9: ANNUAL BOARD OF SURVEY

SN	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
104	Ministry of Environment	Zeneth	1010308917	805	805
105	Ministry of Finance	Unity	6499239	1,559	1,559
106	Ministry of Health	Sterling	0097906110	888,347	888,347
107	Ministry of Housing and transport	FCMB	6703705012	30,546	30,546
108	Ministry of Information	FCMB	5052569016	16,306	16,306
109	Ministry of Science and Tech. & innovation	Access	0803153959	41	41
110	Ministry of Women Affairs	Fidelity	5030071508	22,832	22,832
111	Ministry of Work and Housing	Zenith	1010272667	274,676	274,676
112	Minstr of Internal Security and Special service	Keystone	1013423505	1,511	1,511
113	Ministry of Religious Affairs	Zenith Bank	1016960432	6,837	6,837
114	Ministry of Tourism and culture	FCMB	6324257015	10,442	10,442
115	Minjibir General Hospital	FCMB	0338069020	381	381
116	Minstry of Rural & Comm. Dev.	FCMB	5075893019	23,569	23,569
117	Muhammad Abubakar Rimi S/Gari MKT	First Bank	2005490970	1,804	1,804
118	Muhammad Abubakar Rimi S/Gari MKT	First Bank	2023151303	16,715	16,715
119	Murtala Mohd Specialist	Sterling	0076538110	4,234	4,234
120	Office of the Auditor General	First	2005875492	459	459
121	Primary Health care Management	Zenith	1013499100	12,881	12,881
122	Printing Press	Sterling	5048698227	6,425	6,425
123	Protocol Directorate	Zenith Bank	1229043601	24,990	24,990
124	Public Account Com.	Union	0036431831	91	91
125	Rano General Hospital	U.B.A	1015849781	0	0
126	REMASAB	Access	703035008	0	0
127	REPA Directorate	UBA	1026518630	50,372	50,372
128	Research & Documentation.	Diamond	0071802979	27,248	27,248
129	RMK CAS Tudun Wada	Polaris Bank	4060014352	776	776

SCHEDULE 9: ANNUAL BOARD OF SURVEY

SN	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
130	Road Traffic Department	Granty Trust	0165909795	3,164	3,164
131	Rogo General Hospital	Zenith Bank	1017166633	228	228
132	Rural Electrification Board	Sterling	0009783417	8,596	8,596
133	RUWASA	UBA	1000915233	19	19
134	S.A Political Affairs	UBA	1026971927	27	27
135	Sa'adatu Rimi College of Education	Zenith	1012084635	26,334	26,334
136	School of Aneasthesia	Polaris Bank	4060014376	343	343
137	Collage of Nursing and Midwifery Kano	Polaris Bank	4060014462	19,172	19,172
138	School of Basic Midwifery Danbatta	Polaris Bank	4060014390	1,332	1,332
139	School of Basic Midwifery Gezawa	Polaris Bank	4060014383	473	473
140	School of Basic Midwifery Gwarzo	Polaris Bank	4060014424	4,186	4,186
141	School of Basic Midwifery Kano	Polaris Bank	4060014369	455	455
142	Collage of Health Scince and Technology	Sterling	0017956913	3,036	3,036
143	School of Health Tech, Kano	Polaris Bank	4060014400	9,141	9,141
144	School of Health Tech. Bebeji	Polaris Bank	4060014448	21,140	21,140
145	School of Hygiene	Polaris Bank	4060014417	28,176	28,176
146	School of Nursing Kano	Polaris Bank	4060014424	326	326
147	Sen Bello Hayatu GST Gwarzo	Unity Bank	0023003046	4	4
148	Sir Sunusi General Hospital	Access	0039932491	1,341	1,341
149	Special Service Directorate	Globus Bank	1000248799	99,133	99,133
150	SSG's Office (Special Duties)	Zenith	1012811952	4,025	4,025
151	SSG's Office (A.G.S Office)	Granty Trust	0115201126	10,261	10,261
152	SUBEB	Zenith	1014762120	15,887	15,887
153	Sustainable Kano Project	Granty Trust	1850734110	695	695
154	Urban Beautification Agency Kano	FCMB	6969499014	13	13
155	Tudun wada General Hospital	Unity Bank	0019660064	1,822	1,822



SCHEDULE 9: ANNUAL BOARD OF SURVEY

SN	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
156	Waziri Shehu Gidado Gen. Hospital	Access	0039932501	44	44
157	WRECA Project	Zenith	1010563886	25,486	25,486
158	Wudil General Hospital	Zenith	1011681116	675	675
159	Ministry of Youth and Sport Development	FCMB	6324257015	62,028	62,028
160	Youth Directorate for Econ. Empowerment	Granty Trust	0109846434	71	71
161	High Court Of Justice	UBA	1015289475	4,728	4,728
162	Judicial Service Commission	Sterling	0004916489	9,002	9,002
163	kano State Scholarship Board	Zenith Bank	1225593074	5	5
164	AGENCY FOR MASS EDUCATION	Zenith Bank	1014526502	8	8
TOTAL				2,280,747	2,280,747

SCHEDULE 10: EXTERNAL AND INTERNAL PUBLIC DEBTS

EXTERNAL DEBTS STOCKS FOR THE YEAR 2024

SN	CREDITOR	PROJECT	1st January, 2024	Additional Loan	Principal	Interest	Total Debt Services	31st December, 2024
			N'000	N'000	N'000	N'000	N'000	N'000
1	IDA	National Urban Water Sector Reform III	4,784,664		-	29,007	29,007	4,784,664
2	IDA	National Urban Water Sector Reform III (2)	15,948,879		-	305,771	305,771	15,948,879
11	IDA	Rural Access Agricultural Marketing Project	6,356,913		774,805	30,868	805,674	5,582,108
3	IDA	Multi-States Road Project	6,197,610		1,023,462	42,756	1,066,218	5,174,147
4	IDA	Malaria Control Booster Project	5,940,483		429,638	153,722	583,360	5,510,845
5	IDA	State Education Sector Project	31,728,312		307,205	152,362	459,568	31,421,107
6	IDA	Third National Fadama Development	7,193,564		147,923	37,007	184,931	7,045,640
7	IDA	Health System Development project 11 (Add)	2,443,918		361,799	85,895	447,694	2,082,119
8	IDA	Commercial Agricultural Development	21,288,819		504,371	110,176	614,547	20,784,449
9	IDA	Malaria Control Booster Project (Add. Financing)	4,548,023		351,538	35,722	387,261	4,196,485
10	IDA	National Erosion and Watershed Mngt.Project	4,214,002		237,726	21,855	259,581	3,976,276
12	IDA	Agro Processing Productivity Enhancement & Livelihood Support (APPEALS)	53,737,099		1,832,429	664,364	2,496,793	51,904,670
13	IDA	Kano State- Accelerated Nutrition Results -IDA	-	29,860,095	784,885	3,205	788,090	29,075,210
Sub Total			164,382,287	29,860,095	6,755,782	1,672,712	8,428,494	187,486,600



SCHEDULE 10: EXTERNAL AND INTERNAL PUBLIC DEBTS

INTERNAL DEBTS STOCKS FOR THE YEAR 2024

SN	CREDITOR	PROJECT	1st January, 2024 N'000	Additional Loan N'000	Principal N'000	Interest N'000	Total Debt Services N'000	31st December, 2024 N'000
1	FGN	Budget Support	16,249,201	-	16,249,201	-	16,249,201	-
2	FGN	Salary Bail-out	13,500,000	-	13,500,000	-	13,500,000	-
3	FGN	Excess Crude Oil Account (ECA)	6,833,333	-	6,833,333	-	6,833,333	-
11	FGN	Bridging Financing Facility Intervention (2022)	18,225,336	-	18,225,336	-	18,225,336	-
4	FGN	Small and Medium Enterprise Development Fund (SMEDF)	1,526,580	-	1,498,325	-	1,498,325	28,255
5	FGN	Power and Aviation Intervention fund (PAIF)	2,342,499	-	1,149,128	244,174	1,393,302	1,193,371
7	FGN	State Bond (Contractual Obligation)	13,414,626	-	2,010,279	1,501,103	3,511,382	11,404,347
8	FGN	Commercial Bank Loan	16,109,990	-	1,580,964	1,451,474	3,032,438	14,529,026
9	FGN	FGN Intervention Fund (Bridging Facility)	1,232,534	-	547,383.97	52,616.03	600,000	685,150
10	FGN	Ancore Borrowers	1,010,940	-	984,940	-	984,940	26,000
		Sub Total	90,445,040	-	62,578,890	3,249,367	65,828,257	27,866,149
		GRAND TOTAL	254,827,327	29,860,095	69,334,673	4,922,078	74,256,751	215,352,749

Short Term Public Debt (Borrowing)

Internal Public Debt (Borrowing)	10,035,447
External Public Debt (Borrowing)	8,428,494
Sub Total Current Debts	18,463,941

Long Term Public Debt (Borrowing)

Internal Public Debt (Borrowing)	17,830,702
External Public Debt (Borrowing)	179,058,106
Sub Total Non-Current Debts	196,888,808
GRAND TOTAL	215,352,749

FAAC File deduction stood at over 16.9B while DMO reports indicate 18.5B leaving an approximate difference of 1.6B which is been disclosed as contingent assets subject to reconciliation between the State PDMO and DMO office Abuja

SCHEDULE 11: LOAN DEDUCTION 2024

TOTAL DEDUCTION AT SOURCE (FAAC DISTRIBUTION FILE) FOR THE YEAR 2024

MONTH	CBN POWER INTERVENTION FUND	CONTRACTUAL OBLIGATION	FG INTERVENTI ON	COMMERCIAL BANK	TOTAL DOMESTIC LOAN DEDUCTION	FOREIGN LOAN DEDUCTIONS	TOTAL LOAN DEDUCTION
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
JANUARY	116,108	292,615	100,000	252,703	761,427	202,478	963,905
FEBRUARY	116,108	292,615	100,000	252,703	761,427	553,971	1,315,398
MARCH	116,108	292,615	100,000	252,703	761,427	806,545	1,567,972
APRIL	116,108	292,615	100,000	252,703	761,427	369,299	1,130,726
MAY	116,108	292,615		252,703	661,427	369,299	1,030,726
JUNE	116,108	292,615		252,703	661,427	369,299	1,030,726
JULY	116,108	292,615		252,703	661,427	369,299	1,030,726
AUGUST	116,108	292,615		252,703	661,427	1,097,139	1,758,566
SEPTEMBER	116,108	292,615		252,703	661,427	1,097,139	1,758,566
OCTOBER	116,108	292,615		252,703	661,427	1,097,139	1,758,566
NOVEMBER	116,108	292,615		252,703	661,427	1,097,139	1,758,566
DECEMBER	116,108	292,615		252,703	661,427	1,097,139	1,758,566
TOTAL	1,393,302	3,511,382	400,000	3,032,438	8,337,122	8,525,886	16,863,008
January 2025 (Dec, 2024)	116,108	292,615		252,703	661,427	1,097,139	1,758,566



SCHEDULE 11: LOAN DEDUCTION 2024

ECOLOGICAL FUND DEDUCTIONS FOR THE YEAR 2024

MONTH	ECOLOGICAL FUND DISTRIBUTION ON SRA	ECOLOGICAL FUND DISTRIBUTION ON EXCHANGE GAIN	ECOLOGICAL NON MINIRAL RESOURCES	TOTAL ECOLOGICAL FUND DISTRIBUTION
	N'000	N'000	N'000	N'000
JANUARY	99,319.86	79,277.74		178,597.60
FEBRUARY	123,919.04	73,950.71		197,869.75
MARCH	14,564.06	159,195.77		173,759.83
APRIL	76,584.06	75,997.85		152,581.90
MAY	64,114.62	97,087.37		161,201.99
JUNE	34,878.87	133,214.13		168,093.01
JULY	27,985.22	128,356.39		156,341.61
AUGUST	33,470.05	157,850.52		191,320.58
SEPTEMBER	40,947.21	126,323.79		167,271.00
OCTOBER	24,603.98	124,923.59	45,175.23	149,527.57
NOVEMBER	14,224.98	148,380.35		162,605.33
DECEMBER	100,441.28	180,685.99		281,127.27
TOTAL	655,053.24	1,485,244.20	45,175.23	2,185,472.67

SCHEDULE 12: CAPITAL EXPENDITURE

ADMIN CODE	MDAs	2024 Actual Expenditure (Jan-Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
010000000000			ADMINISTRATION SECTOR					
011100100100	Government House	1,106,034	1,100,000	7,000	-	1,107,000	966	100%
011100100200	Deputy Governor's Office	510,002	200,000	381,600	-	581,600	71,598	88%
011100800100	Kano State Emergency Relief & Rehabilitation Board	1,110,549	719,480	400,000	-	1,119,480	8,931	99%
011100900100	Guidance & Counselling Board	-	40,000	-	-	40,000	40,000	0%
011101000100	Public Procurement Bureau	-	135,000	-	-	135,000	135,000	0%
011101100100	Public Complaint & Anti-Corruption Commission	-	86,000	-	-	86,000	86,000	0%
011101400100	Community Re-orientation Council	404,556	550,000	-	-	550,000	145,444	74%
011103700100	Pilgrim Welfare Board	-	10,000	-	-	10,000	10,000	0%
011105500200	Kano State Cooperate Security Directorate	-	24,172	-	-	24,172	24,172	0%
011106400100	Kano State Bureau of Statistics	9,636	633,400	-	-	633,400	623,764	2%
011200300100	House of Assembly	-	200,000	-	-	200,000	200,000	0%
012300100100	Min. of Information & internal Affairs	-	415,123	(830)	-	414,293	414,293	0%
012300200100	AR Television Corporation	-	747,617	-	-	747,617	747,617	0%
012300300100	Kano State Radio Corporation	-	274,293	-	-	274,293	274,293	0%
012300400100	Government Printing Press	500,000	1,458,000	100,000	-	1,558,000	1,058,000	0%
012300500100	Triumph Publishing Company	-	936,337	(100,000)	-	836,337	836,337	0%
012300700100	Kano State Censorship Board	-	89,980	-	-	89,980	89,980	0%
012501000100	Kano State Computer Centre	-	15,000	-	-	15,000	15,000	0%



SCHEDULE 12: CAPITAL EXPENDITURE

ADMIN CODE	MDAs	2024 Actual Expenditure (Jan-Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
014700100100	Civil Service Commission	-	70,000	-	-	70,000	70,000	0%
014800100100	Kano State Ind. Elect. Comm.	6,500,000	300,000	6,201,985	-	6,501,985	1,985	0%
016100100200	Office of Secretary to State Government	3,552,859	4,120,000	(2,000,000)	2,000,000	4,120,000	567,141	86%
017000100100	Ministry for Special Duties	-	86,750	90,000	-	176,750	176,750	0%
017700100100	Ministry of Religious Affairs	-	170,000	180,000	-	350,000	350,000	0%
017700100200	Kano State Zakkat Comm.	-	276,147	-	-	276,147	276,147	0%
017700100300	Kano State Hisbah Comm.	-	502,000	-	-	502,000	502,000	0%
017700100400	Kano Sharia Commission	-	150,000	-	-	150,000	150,000	0%
Sub - Total		13,693,637	13,309,300	5,259,755	2,000,000	20,569,055	6,875,418	67%
020000000000		ECONOMIC SECTOR						
021500100100	Ministry of Agric. & Natural Resources	4,771,814	5,117,320	(17,004)	-	5,100,316	328,502	94%
021511400100	KNARDA	3,024,969	3,497,649	-	(271,750)	3,225,899	200,930	94%
021511600100	KASCO	-	375,000	-	-	375,000	375,000	0%
022000100100	Ministry of Finance	17,912,883	1,150,000	16,850,000	-	18,000,000	87,117	100%
022000700100	Office of the Accountant General	18,726	200,000	-	-	200,000	181,275	9%
022000800100	Kano State Internal Revenue Services	-	260,000	-	-	260,000	260,000	0%
022000900100	Kano State Investment Promotion Agency	185,033	2,985,272	(350,000)	(200,000)	2,435,272	2,250,240	8%
022001300100	Debt Management	-	240,000	-	-	240,000	240,000	0%

SCHEDULE 12: CAPITAL EXPENDITURE

ADMIN CODE	MDAs	2024 Actual Expenditure (Jan-Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
022200100100	Ministry of Commerce Ind. & Co- op.	1,034,843	1,377,400	(15,000)	-	1,362,400	327,557	76%
022200200100	Kantin Kwari Market	-	208,000	(20,000)	-	188,000	188,000	0%
022200300100	Kano state Consumer Protection Agency	-	142,500	281,500	-	424,000	424,000	0%
022200400100	Abubakar Rimi Market	-	180,000	(20,000)	-	160,000	160,000	0%
022800100100	Ministry for Science Technology & Innovation	99,588	2,554,416	(0)	-	2,554,416	2,454,828	4%
022800200100	Kano State Data Centre Kano State Information	-	301,136	-	-	301,136	301,136	0%
022800400100	Technology Development Agency (KASITDA)	-	1,200,000	(428,896)	(299,104)	472,000	472,000	0%
022900100100	Ministry of Transport	1,154,508	4,615,105	-	(750,000)	3,865,105	2,710,597	30%
022900300100	Kano State Transport Authority	456,676	1,700,000	-	(1,000,000)	700,000	243,324	65%
022900400100	Kano State Road Transport Agency (KAROTA)	814,872	1,032,700	-	-	1,032,700	217,828	79%
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	1,342,252	4,500,000	(2,000,000)	(1,000,000)	1,500,000	157,748	89%
022900600100	Kano State Permissible Weight and Weight Bridges	-	150,000	-	-	150,000	150,000	0%
023000100100	Ministry of Solid Menirals Resources	36,688	-	115,000	-	115,000	78,312	32%
023100100100	Ministry of Energy	-	-	70,000	-	70,000	70,000	0%
023400100100	Ministry of Works & Housing	87,023,303	46,897,573	24,965,193	15,506,728	87,369,494	346,191	100%



SCHEDULE 12: CAPITAL EXPENDITURE

ADMIN CODE	MDAs	2024 Actual Expenditure (Jan-Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
023400200100	Housing Corporation	2,700,000	5,890,399	220,000	(3,325,399)	2,785,000	85,000	97%
023400400100	Kano State Road Maintenance Agency (KARMA)	3,514,004	4,080,000	(500,000)	-	3,580,000	65,996	98%
023403900100	Kano State Fire Service	-	169,000	100,000	-	269,000	269,000	0%
023600100100	Ministry of Tourism & Culture	183,285	335,000	-	-	335,000	151,715	55%
023600300100	History & Culture Bureau	-	713,200	-	-	713,200	713,200	0%
023605400100	Zoo'l & Wild Life Mgt. Agency	49,036	157,000	-	-	157,000	107,964	31%
023800100100	Ministry of Planning & Budget	-	11,331,228	970,914	5,318,533	17,620,675	17,620,675	0%
025200100100	Ministry of Water Resources	9,266,870	6,018,400	3,924,000	(500,000)	9,442,400	175,530	98%
025210100100	Kano State Water Board	7,006,650	6,556,451	800,000	-	7,356,451	349,801	95%
025210600100	WRECA	90,567	195,778	40,000	-	235,778	145,211	38%
026000100100	Ministry of Land and Physical Planning	15,466,551	690,000	-	15,056,000	15,746,000	279,449	98%
026005800100	Kano State Urban Planning & Dev. Authority (KNUPDA)	1,474,898	3,886,215	-	(2,183,612)	1,702,603	227,705	87%
026300100100	Ministry of Rural & Community Development	754,471	1,073,109	-	(300,000)	773,109	18,639	98%
026300200100	RAMPS Directorate	3,880,965	7,422,000	(2,500,000)	(1,000,000)	3,922,000	41,035	99%
026300300100	Rural Electrification Board	957,122	957,935	398,000	(300,000)	1,055,935	98,813	91%
026300700100	RUWASA	1,879,277	1,924,000	220,000	(131,070)	2,012,930	133,652	93%
Sub - Total		165,099,849	130,083,786	43,103,706	24,620,326	197,807,818	32,707,969	83%

SCHEDULE 12: CAPITAL EXPENDITURE

ADMIN CODE	MDAs	2024 Actual Expenditure (Jan-Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
030000000000			LAW AND JUSTICE SECTOR					
031801100100	Judicial Service Commission	-	150,000	-	-	150,000	150,000	0%
031805100100	High Court of Justice	2,351,152	2,765,000	250,000	(375,000)	2,640,000	288,848	89%
031805300100	Sharia Court of Appeal	2,198,003	2,439,398	-	-	2,439,398	241,395	90%
031806100100	Multi-Door Court House	-	150,000	-	-	150,000	150,000	0%
032600100100	Ministry of Justice	908	130,000	5,000	-	135,000	134,092	1%
032600200100	Law Reform Commission	-	59,000	-	-	59,000	59,000	0%
032700100100	Ministry of Security	-	-	200,000	-	200,000	200,000	0%
	Sub - Total	4,550,063	5,693,398	455,000	(375,000)	5,773,398	1,223,335	79%
050000000000			SOCIAL SERVICE SECTOR					
051300100100	Ministry of Youths and Sports	1,800,454	2,525,150	-	(350,000)	2,175,150	374,696	83%
051305100100	Youth Development Directorate	-	805,000	(270,000)	(300,000)	235,000	235,000	0%
051305500100	Kano State Sports Commission	-	412,000	-	-	412,000	412,000	0%
051305600100	Kano Pillars Football Club	-	5,000	-	-	5,000	5,000	0%
051400100100	Ministry of Women Affairs & Social Dev.	2,507,800	3,015,200	-	(100,000)	2,915,200	407,400	86%
051700100100	Ministry of Education	10,292,890	35,449,086	(18,501,175)	(6,222,000)	10,725,911	433,021	96%
051700300100	SUBEB	7,560,321	10,556,441	2,933,051	-	13,489,492	5,929,171	56%
051700800100	Kano State library Board	-	293,000	-	-	293,000	293,000	0%
051701000100	Agency for Mass Education	450,000	731,652	-	-	731,652	281,652	62%
051701500100	Science & Technical Schools Board	500,000	924,441	-	-	924,441	424,441	54%



SCHEDULE 12: CAPITAL EXPENDITURE

ADMIN CODE	MDAs	2024 Actual Expenditure (Jan-Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
051701600100	Kano State Private And Voluntary Inst Board	12,272	70,520	-	-	70,520	58,248	17%
051702600100	Senior Secondary Schools Mgt. Board	2,376,768	4,073,000	-	(1,500,000)	2,573,000	196,232	92%
051702700100	Kano State Islamic & Qur'anic School Board	71,000	492,809	-	-	492,809	421,809	14%
052100100100	Ministry of Health	29,985,050	31,016,762	50,000	(700,000)	30,366,762	381,713	99%
052100300100	H.M.B. (HQ and Zones)	558,970	660,000	-	-	660,000	101,030	85%
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	-	398,000	-	-	398,000	398,000	0%
052100500100	Primary Health Care Mgt. Board (PHCMB)	3,336,225	5,188,718	(800,436)	(500,000)	3,888,283	552,058	86%
052100600100	State Agency for Control of Aids	1,022,491	1,755,243	(500,000)	-	1,255,243	232,752	81%
052100800100	CONTRIBUTORY HEALTH MGT	-	2,926,949	(966,699)	-	1,960,250	1,960,250	0%
052100900100	KHETFUND	-	163,417	(80,000)	-	83,417	83,417	0%
052101100100	Private Health Institutions Management Agency	-	201,140	-	-	201,140	201,140	0%
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	194,089	195,000	-	-	195,000	911	100%
053500100100	Ministry of Environment	2,087,802	2,265,500	-	-	2,265,500	177,698	92%
053500200100	Refuse Management & Sanitation Board (REMASAB)	1,200,405	1,661,000	-	-	1,661,000	460,595	72%

SCHEDULE 12: CAPITAL EXPENDITURE

ADMIN CODE	MDAs	2024 Actual Expenditure (Jan-Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
053500300100	Kano State Afforestation Project (KNAP)	-	440,000	-	-	440,000	440,000	0%
053500500100	Kano State Sustainable Projects	-	685,000	-	-	685,000	685,000	0%
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	446,156	3,580,000	-	-	3,580,000	3,133,844	12%
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	134,000	-	-	134,000	134,000	0%
055100200100	Ministry for Local Government	-	190,000	-	-	190,000	190,000	0%
055200100100	Ministry of Humanitarian and Poverty Alliviation	-	-	70,000	-	70,000	70,000	0%
056900100100	Ministry for Higher Education	3,146,551	3,481,793	(16,000)	-	3,465,793	319,241	91%
056900200100	College of Education & Preliminary Studies	1,042,141	1,631,558	(110,000)	-	1,521,558	479,417	68%
056900300100	RMK College of Basic & Remedial Studies T/Wada	1,500,000	1,538,491	-	-	1,538,491	38,491	97%
056901800100	Kano State Polytechnic	463,645	493,953	-	-	493,953	30,308	94%
056902100100	Dangote University of Science & Technology (Wudil)	1,674,512	1,725,000	-	-	1,725,000	50,488	97%
056902700100	Informatics Institute	15,870	141,907	-	-	141,907	126,037	11%



SCHEDULE 12: CAPITAL EXPENDITURE

ADMIN CODE	MDAs	2024 Actual Expenditure (Jan-Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
056902800100	Yusufu Maitama Sule University	1,841,732	2,026,747	292,629	-	2,319,376	477,644	79%
056902900100	Aminu School of Islamic Legal Studies	858,790	1,103,315	-	-	1,103,315	244,526	78%
056903000100	Audu Bako College of Agriculture Danbatta	300,000	527,921	-	-	527,921	227,921	57%
056903100100	Sa'adatu Rimi University Kano	1,695,226	2,954,672	-	(1,000,000)	1,954,672	259,446	87%
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	-	241,160	-	-	241,160	241,160	0%
056903400100	Kano Fisheries Academy Bagauda Bebeji	-	259,004	-	-	259,004	259,004	0%
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	-	241,160	-	-	241,160	241,160	0%
056903700100	Kano State Corporate Security Training Academy Gabasawa	-	30,672	(2,172)	-	28,500	28,500	0%
056903900100	Kano Film Academy	-	140,438	(70,219)	-	70,219	70,219	0%
056904000100	Kano Sport Academy Karfi	-	96,200	-	-	96,200	96,200	0%
056904500100	Kano State Livestock Academy Bagauda	-	240,754	-	-	240,754	240,754	0%
056904600100	Kano State Development Journalism Academy Tarauni	-	45,600	-	-	45,600	45,600	0%

SCHEDULE 12: CAPITAL EXPENDITURE

ADMIN CODE	MDAs	2024 Actual Expenditure (Jan-Dec 2024)	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Perfor mance %
056904800100	Kano State Scholarship Board	2,399,043	2,790,195	20,553	-	2,810,748	411,705	85%
056904900100	School of Aquisition Centre Kano	-	224,043	-	-	224,043	224,043	0%
056905000100	Ghari College of Education and Premilinary Studies	-	-	120,000	-	120,000	120,000	0%
Sub - Total		79,340,202	130,748,611	(17,830,467)	(10,672,000)	102,246,144	22,905,942	78%
Grand Total		262,683,751	279,835,094	30,987,994	15,573,326	326,396,414	63,712,663	80%



SCHEDULE 13: CASH AND CASH EQUIVALENT

TREASURY BANK BALANCES AT AS 31/12/2024				
SN	BANKS	ACCOUNT NAME	ACCOUNT NO.	AMOUNT
1	First Bank Nig. Plc	Kano State Capital Account	2032423965	12.45
2	Zenith Bank Plc	Kano State Housing Project Sales Account	1013459188	583
3	Zenith Bank Plc	Kano State Housing Strategic Researve Account	1014965763	4,997
4	United Bank for Africa	KSIP FUNDING SPV LIMITED	1024112405	57,499
5	United Bank for Africa	Kano State Housing Project Sales Account	1017110618	78,810.28
6	United Bank for Africa	Federation Allocation Account Kano State (FAAC)	1026282580	78,909,053
7	United Bank for Africa	Kano State Government Treasury Single Account [TSA]	1026296286	2,678,162
8	Ja'iz Bank	Kano State GPs Sales Account	0000218966	483,341
9	Ja'iz Bank	Kano State Land Related Taxes Account	0001876653	164,640
10	FCMB	Kano State 2% Educational Levy	4968083122	43,529
11	FCMB	Kano State Government Salary Account	4968083029	2
12	FCMB	Kano State Government Treasury Single Account [TSA]	6968083074	13,765
13	FCMB	Federation Allocation Account Kano State (FAAC)	4968083012	1,040,883
14	Sterling Bank Plc	Car Loan Ministry of Finance	0007651989	39,692
Sub-Total (A)				83,514,968
Other Bank Balances				
MDAs Bank Balances (Annual Board of Survey)				2,280,747
Deposit with Crown Agent* (Pound 177,341.38 @ 540.91)				341,240
Capital Receipts (Aids & Grants) Balances				24,763,713
Sub-Total (B)				27,385,700
GRAND TOTAL (A+B)				110,900,668

SCHEDULE 14: RECEIVABLES 2024

Receivables 2024			
SN	PARTICULARS	AMOUNT	AMOUNT
		N'000	N'000
1	CAR LOAN		
	Balance as at 1st January 2024	619,498	
	Disbursement during the year 2024	216,100	
	Sub-Total	835,598	
	Less repayment 2024 (payroll & off payroll)	(169,379)	666,219
	Revolving Loan Balances as at 31st December, 2024		666,219
2	TREASURY LOAN		
	Housing Corporation	100,000	100,000
3	FAAC Arrears:		
	Statutory Allocation	3,557,739	
	Value Added Tax (VAT)	11,439,203	
	Other Receipts	4,818,153	19,815,096
4	FAAC Receivable (Other Receipts)	9,181,545	
	Amount Paid during the year	(314,879)	8,866,666
	Total Receivables as at 31st December, 2024		29,447,980



SCHEDULE 15: PAYABLES AND OTHER LIABILITIES 2024

DESCRIPTION	AMOUNT	AMOUNT
	N'000	N'000
TAX LIABILITIES		
Balance as at 1 January 2024	101,057	
Less: Outstanding Tax Liability Paid in 2024 (Standing Order)	-	101,057
Add:		
Receipt 2024		
VAT	3,006,476	
WHT	1,651,224	
Stamp Duty	419,205	5,076,905
Total Receipts		5,177,962
Less: Payment 2024		
VAT	(3,006,476)	
WHT	(1,651,224)	
Stamp Duty	(419,205)	(5,076,905)
Closing Balance as at 31st Dec, 2024 (A)		101,057
Retention		
Opening Balance as at 1st January, 2024	45,048	
Add: Receipts during the year	(45,048)	-
Less: Payment during the year		-
Closing Balance as at 31st Dec, 2024 (B)		-

SCHEDULE 15: PAYABLES AND OTHER LIABILITIES 2024

PENSION & GRATUITY LIABILITIES		
DESCRIPTION	AMOUNT	AMOUNT
	N'000	N'000
Opening Balance as at 1st January, 2024	6,678,096	
Less: Gratuity Payment (Arrears paid by the State)	(3,000,000)	
Total Pension Liabilities	3,678,096	
Add: Pension contribution expected to received Jan-Dec, 2024	13,438,123	17,116,219
Less: Payment Received within the year 2024		(13,438,123)
Total Pension Liability as at 31st Dec, 2023 (C)		3,678,096
CONTRACTORS LIABILITIES/ARREARS		
DESCRIPTION	Amount =N=	
	N'000	
Opening Balance as at 1st January 2024	37,038,948	
Add: Verified Contractor Liabilities (2014 to 2022)	-	
Total Contractors Liabilities Verified	37,038,948	
Less: Settlement During the year 2024	(13,212,883)	
Total Contractors Liabilities after Settlement	23,826,065	
Add: Contractors Liabilities for the year 2024	3,593,239	
Closing Balance as at 31st December 2024	27,419,305	
CONTRACT GRATUITY ARREARS		
DESCRIPTION	Amount =N=	
	N'000	
Opening Balance 1st January 2024	736,948	
Less: Gratuity Arrears paid in 2024	-	
Total Salary & Contract Gratuity Arreas as at 31st December 2024 (E)	736,948	
PUBLIC DEBT SERVICE		
DESCRIPTION	Amount =N=	
	N'000	
Outstanding debt service	1,758,566	
Sub-total (F)	1,758,566	
Grand Total (A+B+C+D+E+F)	33,693,972	



SCHEDULE 16: BIOLOGICAL ASSETS 2024

DEPRECIATION OF LIFE ASSET USING STRAIGHT LINE METHOD

SN	Name of Animals	Class of Animal(s)	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	Elephant	Mammal	26/12/2024	1	80,000	75yrs	80,000	-	80,000
3	Dwarf Cow	M42	12/5/2010	1	450	45yrs	450	10	440
4	Dwarf Cow	M43	11/3/2017	1	450	45yrs	450	4	446
5	Dwarf Cow	M44	4/18/2013	1	450	45yrs	450	7	443
6	Dwarf Cow	M45	3/11/2012	1	450	45yrs	450	8	442
7	Dwarf Cow	M138	6/6/2009	1	450	45yrs	450	11	439
8	Red fronted Gazelle	M28	11/6/2017	1	250	12 -13yrs	250	7	243
9	Red fronted Gazelle	M127	11/10/2018	1	250	12 -13yrs	250	5	245
10	Red fronted Gazelle	M132	12/9/2018	1	250	12 -13yrs	250	5	245
11	Bush buck	M14	12/20/2008	1	150	13yrs	150	14	136
12	Bush buck	M16	2/21/2013	1	150	13yrs	150	8	142
13	Bush buck	M17	3/18/2014	1	150	13yrs	150	7	143
14	Bush buck	M17	3/18/2014	1	150	13yrs	150	7	143
15	Bush buck	M18	3/18/2014	1	150	13yrs	150	7	143
16	Capé Eland	M9	2/23/2008	1	6,000	15 – 20yrs	6,200	538	5,662
17	Capé Eland	M10	3/12/2008	1	6,000	15 – 20yrs	6,200	538	5,662
18	Capé Eland	M11	02/02/2009	1	6,000	15 – 20yrs	6,200	512	5,688
19	Giraffe	M4	12/5/2006	1	6,000	28yrs	6,200	444	5,756
20	Giraffe	M5	3/1/2007	1	6,000	28yrs	6,200	427	5,773
21	Giraffe	M6	3/31/2015	1	2,500	28yrs	2,500	49	2,451
22	Giraffe	M7	5/28/2017	1	2,500	28yrs	2,500	32	2,468
23	Chimpanzee	M47	3/26/2004	1	1,000	55yrs	1,000	28	972
24	Dog faced baboon	M49	1990	1	50	45yrs	50	3	47
25	Dog faced baboon	M51	4/12/2005	1	50	45yrs	50	2	48

SCHEDULE 16: BIOLOGICAL ASSETS 2024

SN	Name of Animals	Class of Animal(s)	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
26	Dog faced baboon	M156	5/17/2019	1	50	45yrs	50	0.20	50
27	Dog faced baboon	M195	12/29/2020	1	50	45yrs	50	0.10	50
28	Dog faced baboon	M196	12/29/2020	1	50	45yrs	50	0.10	50
29	Mona Monkey	M70	8/6/2007	1	30	22yrs	30	2	28
30	Mona Monkey	M71	8/14/2014	1	30	22yrs	30	1	29
31	Mona Monkey	M72	12/3/2017	1	30	22yrs	30	0.50	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	Mona Monkey		3/23/2020	1	30	22yrs	30	0.12	30
35	Red patas Monkey	M55	4/27/2007	1	35	24yrs	35	2	33
36	Red patas Monkey	M56	7/21/2008	1	35	24yrs	35	2	33
37	Red patas Monkey	M57	3/13/2014	1	35	24yrs	35	1	34
38	Red patas Monkey	M59	4/7/2015	1	35	24yrs	35	1	34
39	Red patas Monkey	M62	4/10/2016	1	35	24yrs	35	1	34
40	Red patas Monkey	M69	1/29/2018	1	35	24yrs	35	0.40	35
41	Red patas Monkey	M68	9/25/2017	1	35	24yrs	35	1	34
42	Red patas Monkey		9/26/2017	1	35	24yrs	35	1	34
43	Red patas Monkey		9/27/2017	1	35	24yrs	35	1	34
44	Sooty mangabey	M73	8/6/2014	1	70	18yrs	70	2	68
45	Tantalus Monkey	M53	10/21/2009	1	30	24yrs	30	1	29
46	Tantalus Monkey	M54	1/1/2017	1	30	24yrs	30	0.45	30
47	Tantalus Monkey	M185	10/20/2018	1	30	24yrs	30	0.34	30
48	Tantalus Monkey		10/21/2018	1	30	24yrs	30	0.34	30
49	Lion	M3	6/15/2015	1	5,000	26yrs	6,000	105	6,895
50	Lion	M3	26/12/2024	1	29,000	26yrs	29,000	0	29,000
51	Spotted hyena	M20	8/19/2008	1	650	10 - 25yrs	650	44	606



SCHEDULE 16: BIOLOGICAL ASSETS 2024

SN	Name of Animals	Class of Animal(s)	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
52	Spotted hyena	M21	8/18/2009	1	650	10 -25yrs	650	41	609
53	Stripped hyena	M22	2/8/2007	1	400	24yrs	400	21	379
54	Stripped hyena	M23	2/8/2007	1	400	24yrs	400	21	379
55	Stripped hyena	M139	12/12/2018	1	400	24yrs	400	5	395
56	Stripped hyena	M140	12/12/2018	1	400	24yrs	400	5	395
57	Stripped hyena	M159	4/28/2019	1	300	24yrs	300	2	298
58	African civet cat	M129	11/19/2018	1	80	15yrs	80	1	79
59	Sand fox	M153	2/12/2019	1	10	8 – 10yrs	10	0.20	10
60	Sand fox	M154	2/12/2019	1	10	8 – 10yrs	10	0.20	10
61	Common Jackal	M36	6/5/2011	1	30	10 – 22YRS	30	2	28
62	Common Jackal	M37	6/4/2012	1	30	10 – 22YRS	30	2	28
63	Common Jackal	M39	4/4/2013	1	30	10 – 22YRS	30	2	28
64	Common Jackal	M40	3/13/2018	1	30	10 – 22YRS	30	1	29
65	Common Jackal	M142	3/26/2019	1	30	10 – 22YRS	30	0.50	30
66	Ratel Honey Badger	M97	1/8/2012	1	60	22yrs	60	2	58
67	Crested porcupine	M94	10/10/2006	1	60	8 – 12yrs	60	8	52
68	Crested porcupine	M95	5/30/2017	1	60	8 – 12yrs	60	2	58
69	Crested porcupine	M96	5/3/2017	1	60	8 – 12yrs	60	2	58
70	Crested porcupine			1	60	15yrs	60	1	59
71	Crested porcupine			1	60	15yrs	60	1	59
72	Rabbit	M77	3/1/2017	1	1	5yrs	1	0.07	1
73	Rabbit	M78	3/1/2017	1	1	5yrs	1	0.07	1
74	Rabbit	M79	11/26/2018	1	1	5yrs	1	0.05	1
75	Rabbit	M80	11/26/2018	1	1	5yrs	1	0.05	1
76	Rabbit	M81	11/26/2018	1	1	5yrs	1	0.05	1
77	Rabbit	M82	3/19/2019	1	1	5yrs	1	0.04	1

SCHEDULE 16: BIOLOGICAL ASSETS 2024

SN	Name of Animals	Class of Animal(s)	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
78	Rabbit	M83	3/19/2019	1	1	5yrs	1	0.04	1
79	Rabbit	M84	3/19/2019	1	1	5yrs	1	0.04	1
80	Rabbit	M85	6/8/2019	1	1	5yrs	1	0.04	1
81	Rabbit	M86	6/8/2019	1	1	5yrs	1	0.04	1
82	Rabbit	M87	6/8/2019	1	1	5yrs	1	0.04	1
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	B37	1/26/2005	1	750	50yrs	750	22	728
86	Ostrich	B38	5/8/2017	1	750	50yrs	750	5	745
87	Ostrich	B38		1	750	50yrs	750	5	745
88	Peacock	B94	6/17/2019	1	60	23yrs	60	1	59
89	Peacock	B95	6/17/2019	1	60	23yrs	60	1	59
90	Peacock	B96	7/19/2019	1	60	23yrs	60	1	59
91	Peacock	B97	7/19/2019	1	60	23yrs	60	1	59
92	Peacock	B40	5/21/2013	1	40	23yrs	40	1	39
93	Spotted Eagle	B49	2/2/2010	1	40	20yrs	40	2	38
94	Spur Wing Goose	B50	6/7/2000	1	12	11yrs	12	2	10
95	Spur Wing Goose	B51	6/26/2000	1	12	11yrs	12	2	10
96	Spur Wing Goose	B110	3/23/2020	1	12	11yrs	12	0.10	12
97	Spur Wing Goose	B111	3/23/2020	1	12	11yrs	12	0.10	12
98	Spur Wing Goose	B112	3/23/2020	1	12	11yrs	12	0.10	12
99	Crocodile	R44	5/25/2016	1	50	22yrs	50	1	49
100	Crocodile	R45	6/30/2017	1	50	22yrs	50	1	49
101	Crocodile	R46	6/30/2017	1	50	22yrs	50	1	49
102	Crocodile	R47	7/15/2018	1	50	22yrs	50	1	49
103	Crocodile	R48	7/15/2018	1	50	22yrs	50	1	49



SCHEDULE 16: BIOLOGICAL ASSETS 2024

SN	Name of Animals	Class of Animal(s)	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
104	Crocodile	R49	6/30/2017	1	50	22yrs	50	1	49
105	Nile Monitor Lizard	R51	4/25/2018	1	12	10-20yrs	12	0.22	12
106	Rock Python	R52	5/9/2018	1	35	12yrs	35	1	34
107	Rock Python	R54	5/9/2018	1	35	12yrs	35	1	34
108	Rock Python	R55	9/12/2013	1	35	12yrs	35	2	33
109	Rock Python	R62	7/3/2019	1	35	12yrs	35	1	34
110	Rock Python	R65	1/1/2020	1	35	12yrs	35	0.27	35
111	Snake	R59	4/11/2019	1	2	20yrs	2	0.02	2
112	Snake	R60	4/11/2019	1	2	20yrs	2	0.02	2
113	Snake	R61	4/11/2019	1	2	20yrs	2	0.02	2
114	Camel	M111,	15/8/2016	1	500	20yrs	500	11	489
115	Camel	M135	3/8/2019	1	200	20yrs	200	2	198
116	Camel	M135	13/12/2024	1	641	20yrs	641	0	641
117	Donkey	M122	2/7/2016	1	90	20yrs	90	2	88
118	Donkey	M123	12/15/2015	1	80	20yrs	80	2	78
119	Donkey	M146	2/11/2019	1	50	20yrs	50	0.45	50
120	Guinea Pig	M147	7/1/2019	1	1	4 – 6 yrs	1	0.04	1
121	Guinea Pig	M179	12/2/2019	1	1	4 – 6 yrs	1	0.04	1
122	Cane rat	M124	5/5/2015	1	5	5yrs	5	1	4
123	Four (4) horned Ram	M136	2/2/2019	1	70	5yrs	70	3	67
124	Sheep	M137	3/8/2019	1	40	5yrs	40	1	39
125	Ram	M162	11/8/2019	1	20	5yrs	20	1	19
126	Giant Tortoise	D64	1990	1	400	150yrs	400	8	392
127	Duiker		7/16/2020	1	80	20yrs	80	0.36	80
128	Zebra		7/17/2011	2	2,500	20yrs	6,000	227	5,773
129	Zebra	M111,	13/12/2016	10	9,000	20yrs	90,000	0	90,000
TOTAL				129	-		283,307	3,539	280,767



SPECIAL REPORT

On Basic Education & Health



STATE UNIVERSAL BASIC EDUCATION BOARD, KANO BESDA
RESULT AREA ONE: REDUCE NUMBER OF OUT-OF-SCHOOL CHILDREN

CODE	DEMAND-SIDE INTERVENTION	TIME FRAME	GEOGRAPHIC SCOPE (LGAs)	AMOUNT RECEIVED	EXPENDITURE	BALANCE	PERFOR MANCE
				N'000	N'000	N'000	%
	BASIC LITERACY COMPONENT						
SP201	Conduct of community Mapping for out of school children in four LGAs for Post and Advance Literacy programme	Feb. 2024 - Dec. 2024	5.00	20,000.00	19,995.00	5.00	99.98%
SP202	Provision of Exercise book 40 Leaves	Aug. 2023 - Dec. 2024	44.00	22,500.00	22,491.00	9.00	99.96%
SP203	Conduct of Community Mobilization and Sensitization on Post and Advance Literacy accross 3 Senatorial District	Feb. 2024 - Dec. 2024	44.00	10,000.00	7,658.00	2,342.00	76.58%
SP204	Provision of Android tablet with High Specification for Pupil Digital Attendance, Data Collection of ASC,NPA and Relevant Schools Survey in the State	Feb. 2024 - Dec. 2024	300.00	90,000.00	14,987.50	75,012.50	16.65%
SP205	Validation, Registration and Documentation of Post Literacy Centres of 210,225 out of School Children	Feb. 2024 - Dec. 2024	44.00	9,900.00	9,991.87	(91.87)	100.93%
SP206	Conduct of Training for the newly established SBMC on Roles, Responsibility and Development of SIP	Feb. 2024 - Dec. 2024	44.00	10,050.00	180.00	9,870.00	1.79%
SP207	Recruitment and Re-engagement of 4400 Learning Facilitators @ rate of N20,000 for 9 Month	Feb. 2024 - Dec. 2024	9.00	781,200.00	607,600.00	173,600.00	77.78%
SP208	Engagement of Alrammas to support the Almajiri in Post and Advance Literacy Centres	Feb. 2024 - Dec. 2024	44.00	54,000.00	52,500.00	1,500.00	97.22%

CODE	DEMAND-SIDE INTERVENTION	TIME FRAME	GEOGRAPHIC SCOPE (LGAs)	AMOUNT RECEIVED N'000	EXPENDITURE N'000	BALANCE N'000	PERFORMANCE %
SP209	Procurement of Customize mats to Post and Advance Literacy Centres for Adequate Seating	Feb. 2024 - Dec. 2024	44	10,500.00	-	10,500.00	0.00%
SP210	Procurement of white Boards to the Post and Advance Literacy Centres	Feb. 2024 - Dec. 2024	44	7,005.00	7,000.00	5.00	99.93%
SP211	Procurement of white board makers to the Post and Advance Literacy Centres for Teaching and Learning process	Feb. 2024 - Dec. 2024	44	3,000.00	2,998.50	1.50	99.95%
SP212	Procurement of Admission registers for records of Admitted Learners	Feb. 2024 - Dec. 2024	44	5,000.00	4,999.00	1.00	99.98%
SP213	Procurement of Attendance pupils registers in Post and Advance Literacy Centres	Feb. 2024 - Dec. 2024	44	5,000.00	4,997.50	2.50	99.95%
SP214	Procurement of Basic Science & Technology for Post Literacy Programme	Feb. 2024 - Dec. 2024	44.00	59,400.00	-	59,400.00	0.00%
SP215	Procurement of Computer Science Text Books for Post Literacy Programme	Feb. 2024 - Dec. 2024	44	59,400.00	-	59,400.00	0.00%
SP216	Procurement of English Language Text Books for Post Literacy Programme	Feb. 2024 - Dec. 2024	44	59,400.00	-	59,400.00	0.00%
SP217	Procurement of Mathematics Text Books for Post Literacy Programme	Feb. 2024 - Dec. 2024	44	59,400.00	-	59,400.00	0.00%
SP218	Provision of writing materials for early grade learners (Pencil 2B)	Feb. 2024 - Dec. 2024	44	15,000.00	-	15,000.00	0.00%
SP219	Conduct of Monitoring, Mentoring and Technical Visit to Literacy Centres (Post and Advance)	Feb. 2024 - Dec. 2024	44	14,300.00	-	14,300.00	0.00%
SP220	Procurement of 52,000 Copies of The ideal Tutor Basic science and Technology - Advance Literacy	Feb. 2024 - Dec. 2024	44	67,320.00	-	67,320.00	0.00%



CODE	DEMAND-SIDE INTERVENTION	TIME FRAME	GEOGRAPHIC SCOPE (LGAs)	AMOUNT RECEIVED N'000	EXPENDITURE N'000	BALANCE N'000	PERFORMANCE %
SP221	Procurement of 52,000 Copies of The ideal Tutor English - Advance Literacy	Feb. 2024 - Dec. 2024	44	66,000.00	-	66,000.00	0.00%
SP222	Procurement of 52,000 Copies of The ideal Tutor Mathematics - Advance Literacy	Feb. 2024 - Dec. 2024	44	66,000.00	-	66,000.00	0.00%
SP224	Procurement of 52,000 Copies of The ideal Tutor Civic Education - Advance Literacy	Feb. 2024 - Dec. 2024	44	66,000.00	-	66,000.00	0.00%
SP225	Provision of Teaching and Learning Materials for Advance Literacy Centres	Feb. 2024 - Dec. 2024	44	25,000.00	-	25,000.00	0.00%
SP226	Provisio of Writing Materials (Biro) to the upper Primary Learners	Feb. 2024 - Dec. 2024	44	10,000.00	-	10,000.00	0.00%
SP227	Monitoring, Mentoring and Technical Visit to Advance Literacy Centres	Feb. 2024 - Dec. 2024	44	3,000.00	2,002.41	997.59	66.75%
SP228	Procurement and Printing of Learners Final Exam Certificate for Post and Advance	Feb. 2024 - Dec. 2024	44	7,000.00	-	7,000.00	0.00%
SP229	Conduct of Non Formal Examination for Item Development and Marking Allowances	Feb. 2024 - Dec. 2024	44	6,000.00	-	6,000.00	0.00%
SP230	Refreshment for the Conduct of Examination for Post and Advance Literacy	Feb. 2024 - Dec. 2024	44	3,000.00	-	3,000.00	0.00%
SP231	Provision of Supplementary Reader for Almajiri OOSCs (Mu Koyi Karatun Boko anTsangaya)	Feb. 2024 - Dec. 2024	44	55,100.00	55,088.10	11.90	99.98%
SP232	Procurement of Stationaries and printing of Non Formal Learners Examination for Post and Advance	Feb. 2024 - Dec. 2024	44	8,100.00	4,999.50	3,100.50	61.72%
SP233	Training of Master Trainners and Step down training to 500 Principals of JSS	Feb. 2024 - Dec. 2024	44	10,000.00	-	10,000.00	0.00%

CODE	DEMAND-SIDE INTERVENTION	TIME FRAME	GEOGRAPHIC SCOPE (LGAs)	AMOUNT RECEIVED N'000	EXPENDITURE N'000	BALANCE N'000	PERFORMANCE %
SP234	Distribution Cost of Teaching and Learning Materials	Feb. 2024 - Dec. 2024	44	5,940.00	-	5,940.00	0.00%
SP235	Empowerment of Girl Child and Female Teachers on Production of Cooking Materials.	Feb. 2024 - Dec. 2024	44	22,400.00	22,360.00	40.00	99.82%
SP236	Monitoring for the Conduct of Examination	Feb. 2024 - Dec. 2024	44	2,000.00	-	2,000.00	0.00%
SUB -TOTAL				1,717,915	772,535.88	878,066.61	44.97%
RESULT AREA TWO: INTENSIVE LITERACY PROGRAMME							
SP237	Distribution of RANA TEXT Books to LGEA and School	Aug. 2023 - Dec. 2024	22 LGEA	5,000.00	5,000.00	0.00	100.00%
SP238	Procurement of: P1 Textbooks on RANA for Hausa Literacy Program	Aug. 2023 - Dec. 2024	37.00	293,000.00	293,000.00	-	100.00%
SP239	Procurement of: P2 Textbooks on RANA for Hausa Literacy Program	Aug. 2023 - Dec. 2024	37.00	250,000.00	250,000.00	-	100.00%
SP240	Procurement of: P4 Textbooks on RANA	Aug. 2023 - Dec. 2024	15.00	175,000.10	174,870.37	129.73	99.93%
SP241	Procurement of: P3 Textbooks on RANA for Hausa Literacy Program	Aug. 2023 - Dec. 2024	37.00	259,250.04	298,050.00	(38,799.97)	114.97%
SP242	Procurement of Hausa Supplementary Readers for Hausa Literacy Program	Aug. 2023 - Dec. 2024	37.00	251,000.34	251,000.34	-	100.00%
SP243	Procurement of Teachers Guide on RANA P1	Aug. 2023 - Dec. 2024	37.00	9,800.00	9,800.00	-	100.00%
SP244	Procurement Teachers Guide on RANA P2	Aug. 2023 - Dec. 2024	37.00	9,800.00	9,800.00	-	100.00%
SP245	Procurement of Teachers Guide on RANA P3	Aug. 2023 - Dec. 2024	37.00	9,800.00	9,800.00	-	100.00%



CODE	DEMAND-SIDE INTERVENTION	TIME FRAME	GEOGRAPHIC SCOPE (LGAs)	AMOUNT RECEIVED N'000	EXPENDITURE N'000	BALANCE N'000	PERFORMANCE %
SP246	Procurement of Teachers Guide on RANA P4	Aug. 2023 - Dec. 2024	22.00	9,800.00	9,800.00	-	100.00%
SP247	Conduct of Training of Teachers of P3 and Head Teachers from 15 LGEA for Five Dyas	Aug. 2023 - Dec. 2024	22.00	96,000.00	95,216.23	783.77	99.18%
SP248	Procurement of 75 Android tablet for School Support Officers	Aug. 2023 - Dec. 2024	37.00	15,000.00	4,497.00	10,503.00	29.98%
SP249	Conduct of Training of Teachers of P4 for 6 days and Head Teachers	Aug. 2023 - Dec. 2024	22.00	116,100.00	106,604.64	9,495.36	91.82%
SP250	Conduct of training of Master Trainers RANA P4	Aug. 2023 - Dec. 2024	22.00	20,000.00	20,000.00	-	100.00%
SP251	Provision of Jolly Phonics Matrerials and Training of Jolly Phonics Teachers	Aug. 2023 - Dec. 2024	44.00	65,000.00	60,366.00	4,634.00	92.87%
SP252	Conduct of Mentoring by (Mentors/Coaches and Mts on RANA)	Aug. 2023 - Dec. 2024	37.00	4,950.00	-	4,950.00	0.00%
SP253	Prvision of White Board to Primary schools	Aug. 2023 - Dec. 2024	44.00	40,000.00	-	40,000.00	0.00%
SP254	Provision of 5,000 of cartons of chalk	Aug. 2023 - Dec. 2024	44.00	7,000.00	-	7,000.00	0.00%
SP255	Provision of Exercise book 40 Leaves	Aug. 2023 - Dec. 2024	44.00	25,000.00	24,990.00	10.00	99.96%
Sub-Total				1,661,500.47	1,597,804.57	38,705.90	96.17%

RESULT THREE : STRENGTHENIN, PLANNING AND ACCOUNTABILITY

SP256	Trainig of Arabic and Islamic Teachers on Arabic Literacy, Leadership and Peadagogical Skills	Aug. 2023 - Dec. 2024	44.00	20,000.00	-	20,000.00	0.00%
SP257	Printing of Annual School Census Reports 2022/2023 Report	Aug. 2023 - Dec. 2024	44.00	10,800.00	10,380.00	420.00	96.11%

CODE	DEMAND-SIDE INTERVENTION	TIME FRAME	GEOGRAPHIC SCOPE (LGAs)	AMOUNT RECEIVED N'000	EXPENDITURE N'000	BALANCE N'000	PERFORMANCE %
SP258	Training of Head Teachers on Filing Annual School Census, and School Record Keeping	Aug. 2023 - Dec. 2024	6.00	17,700.00	8,430.00	9,270.00	47.63%
SP259	Capacity Building of 6 additional LGEAs for the Development of Local Education Operation Plan (1st Phase)	Aug. 2023 - Dec. 2024	6.00	20,400.00	20,400.00	-	100.00%
SP260	Review and Development of Medium Term Basic Education Sector Strategic Plan (Cycle 4) and Printing of 150 Copies	Aug. 2023 - Dec. 2024	1.00	6,950.00	5,548.00	1,402.00	79.83%
SP261	Triump Board 86" Class 4K UHD Interactive Flat Panel Display & Mobile Classroom Stand and Kit	Aug. 2023 - Dec. 2024	1.00	8,000.00	-	8,000.00	0.00%
SP262	Intensive and Hands On training Web and Portal Design for the 12 Master Trainers for 5 days and 44 EMIS officers on Advance Excell to be conducted by Consultants	Aug. 2023 - Dec. 2024	44.00	9,960.00	9,695.00	265.00	97.34%
SP263	Technical Visit and Supervision of Almajiri and OOSCs Centres	Aug. 2023 - Dec. 2024	44.00	4,000.00	2,482.50	1,517.50	62.06%
SP264	Provisoon of 2A Exercise Books for Primary School Learners	Aug. 2023 - Dec. 2024	44.00	35,000.00	34,875.79	124.21	99.65%
SP265	BESDA office running cost/ Logistics	Aug. 2023 - Dec. 2024	1.00	81,175.00	57,812.50	23,362.50	71.22%
SP266	Financial and Auditors End of the project implementation Report	Aug. 2023 - Dec. 2024	44.00	8,000.00	-	8,000.00	0.00%
SP267	Computerization of SUBEB Accounting System /Training	Aug. 2023 - Dec. 2024	44.00	9,000.00	8,990.04	9.96	99.89%



CODE	DEMAND-SIDE INTERVENTION	TIME FRAME	GEOGRAPHIC SCOPE (LGAs)	AMOUNT RECEIVED N'000	EXPENDITURE N'000	BALANCE N'000	PERFORMANCE %
SP268	Trainig of Master Trainers on Digital data Collection, Pupils attendance Analysis and Reporting (BAMIS)	Aug. 2023 - Dec. 2024	44.00	8,400.00	2,375.50	6,024.50	28.28%
SP269	Training of Teachers on Digital Pupils Attendance at 44 LGEAs (BAMIS)	Aug. 2023 - Dec. 2024	1,000.00	29,000.00	24,997.80	4,002.20	86.20%
SP270	Cleaning and Development of Reporting and Printing of Annual School Census report 2021/2022	Aug. 2023 - Dec. 2024	1,000.00	9,000.00	500.00	8,500.00	5.56%
SP271	Provision of Solar Power to Some Department at State Ministry of Education	Aug. 2023 - Dec. 2024	1.00	11,350.00	11,219.95	130.05	98.85%
SP272	Harmization,Upgrading and Digitalizing Monitoring Instruments For QA,M&E,SSOs and Zonal Evaluators.	Aug. 2023 - Dec. 2024	44.00	1,000.00	-	1,000.00	0.00%
SP273	Provision of Solar Power to SUBEB Masjid and Block Building 'B" and SBMC Hall @ State Universal Basic Education Board, Kano	Aug. 2023 - Dec. 2024	1.00	24,500.00	24,500.00	-	100.00%
SP274	Training of Monitoring and QA Offices on the newly designed e-monitoring software	Aug. 2023 - Dec. 2024	3.00	3,000.00	1,242.58	1,757.42	41.42%
SP275	Training of Safe Guard Officers across 44 LGEAs and SUBEB Headquarters (1st Phase)	Aug. 2023 - Dec. 2024	3.00	10,500.00	7,456.54	3,043.46	71.01%
SP276	Conduct of Induction Course for the newly Education Secretaries, SUBEB Management and Directors for 3 days	Aug. 2023 - Dec. 2024	44.00	14,800.00	14,857.00	(57.00)	100.39%
SP277	Hiring of Consultant Firm to Monitor BESDA Activities, Capital Project and Implementation	Aug. 2023 - Dec. 2024	1.00	40,000.00	40,000.00	-	100.00%

CODE	DEMAND-SIDE INTERVENTION	TIME FRAME	GEOGRAPHIC SCOPE (LGAs)	AMOUNT RECEIVED N'000	EXPENDITURE N'000	BALANCE N'000	PERFORMANCE %
SP278	Provision and Installation of Servers at SUBEB and Printers as Well as Computer facilities for Data Management and Analysis	Aug. 2023 - Dec. 2024	2.00	4,000.00	3,899.95	100.05	97.50%
SP279	BESDA Financial and Internal Reports preparation and submission (Accommodation, Hall Hiring and Feeding)	Aug. 2023 - Dec. 2024	1.00	1,000.00	-	1,000.00	0.00%
SP280	International Training /Study Tour of Technical and Management Team SUBEB,SMoE and UBEC)	Aug. 2023 - Dec. 2024	2.00	138,600.00	-	138,600.00	0.00%
SP281	Upgrading the SUBEB web/portal for publishing Key Performance indicators and other important Information	Aug. 2023 - Dec. 2024	44.00	3,200.00	-	3,200.00	0.00%
SP282	Registration and Digitalization of 120,000 Learners into Post Literacy Programm	Aug. 2023 - Dec. 2024	44	6,600.00	4,635.00	1,965.00	70.23%
SP283	Provision of Internet Services and System maintenance to the SUBEB Headquarters	Aug. 2023 - Dec. 2024	1	6,000.00	-	6,000.00	0.00%
SP284	Provision of Android tablet or Computers and with High Specification to the TIT Staff/Officials from SUBEB and SMoE for Data Collection and e- Monitoring	Aug. 2023 - Dec. 2024	2.00	16,310.00	12,180.90	4,129.10	74.68%
SP285	Engagement of Consultant to Develop and Produce Implementation Completion and Project Result Report (ICR)	Aug. 2023 - Dec. 2024	1.00	25,000.00	21,694.40	3,305.60	86.78%
SP286	Residential Training / Workshop for the SUBEB Directors on Leadership, Work under Durex and Financial Mangaent and other Management staff for 3 days	Aug. 2023 - Dec. 2024	44.00	16,920.00	16,821.00	99.00	99.41%



CODE	DEMAND-SIDE INTERVENTION	TIME FRAME	GEOGRAPHIC SCOPE (LGAs)	AMOUNT RECEIVED N'000	EXPENDITURE N'000	BALANCE N'000	PERFORMANCE %
SP287	Induction Training for the newly recruited Teachers	Aug. 2023 - Dec. 2024	44.00	60,589.10	10,254.80	50,334.30	16.93%
SP288	Training of Nomadic Teachers	Aug. 2023 - Dec. 2024	44.00	5,000.00	-	5,000.00	0.00%
SP289	Procurement of 50 Android tablet for Mentors and Coaches 2nd Phase	Aug. 2023 - Dec. 2024	37.00	15,000.00	14,987.50	12.50	99.92%
SP290	Hiring of Security Guards, Mesenger and Clearners for the 4 BESDA Offices for the secure and successful implementation	Aug. 2023 - Dec. 2024	37.00	4,857.00	-	4,857.00	0.00%
SP291	Conduct of Montoring and mentoring of teaches by coaches for continues implementation of Accelarated Learning in 7 LGEAs.	Aug. 2023 - Dec. 2024	7.00	8,000.00	3,379.97	4,620.04	42.25%
SP292	Capacity Building of 3 remaining LGEAs for the Development of Local Education Operation Plan (Final)	Aug. 2023 - Dec. 2024	3.00	12,720.00	8,272.32	4,447.68	65.03%
SP293	Pre Retirement Workshop for the Retired Officers of 2023 and 2024 witnobjective of empowering and navigating life after sevie	Aug. 2023 - Dec. 2024	44.00	9,000.00	-	9,000.00	0.00%
SP294	ResidentialTraining and Induction Course of Assistant and Deputy Directors on Leadership, WorkEthics , Code of Code, Office Management and Administration, Mande of SUBEB and Function of DepartmentsFinancial Mangement, Digital Literacy, Work Plan and Budget tracking etc,	Aug. 2023 - Dec. 2024	2.00	26,100.00	26,100.00	-	100.00%
SUB -TOTAL				741,431.10	407,989.03	333,442.07	55.03%

CODE	DEMAND-SIDE INTERVENTION	TIME FRAME	GEOGRAPHIC SCOPE (LGAs)	AMOUNT RECEIVED N'000	EXPENDITURE N'000	BALANCE N'000	PERFORMANCE %
OUTSTANDING EXPENDITURE APPROVALS PAID IN 2024							
SP238	Procurement of: P1 & P2 Textbooks on RANA for Hausa Literacy Program	Aug. 2023 - Dec. 2024			384,181.67		-
	SUB -TOTAL				384,181.67		-
SURPLUS BALANCES FROM PREVIOUS WORK PLAN							
SP295	Special Request			1,516,330.13	2,486,079.18	969,749.05	163.95%
	Grand Total			5,637,176.70	5,648,590.33	2,219,963.64	100.20%

UBE MATCHING GRANT RECEIPT AND PAYMENTS BASED ON WORK PLAN 2024

CODE	DESCRIPTION	AMOUNT RECEIVED N'000	EXPENDITURE N'000	BALANCE N'000
23020107	Construction of Public School	878,260.31	486,820.43	391,439.87
23030106	Rehabilitation and Renovation Schools	708,661.94	415,691.65	292,970.29
23010112	Provision Of Furniture Equipment and Service	419,322.02	125,795.03	293,527.00
23020113	Agricultural Education	44,612.84	38,089.04	6,523.80
23030111	Sport Development	22,306.42	22,306.42	-
23050128	Quality Assurance	44,612.84	44,612.84	-
23020105	Water and Sanitation	66,847.11	48,044.36	18,802.74
23050103	Project Monitoring and Evaluation	44,612.84	44,612.84	-
	TOTAL	2,229,236.31	1,225,972.61	1,003,263.70



BASIC HEALTH RECEIPTS AND PAYMENTS FOR THE YEAR 2024

CODE	ACTIVITY	DESCRIPTION	INDICATOR	AMOUNT RECEIVED	ACTUAL EXPENDITURE	VARIANCE	PERFORMANCE
				N'000	N'000	N'000	%
HRH-1.1	Payment of monthly allowance to engaged midwives	Disbursement of monthly stipends to engaged Midwives.	Percentage of deployed midwives who receive their monthly stipends as at when due.	113,400	96,600	16,800	85%
HRH-1.2	Capacity building of midwives on maternal & neonatal health	Two to three weeks training on Life-Saving skills (LSS), Basic emergency maternal, Obstetric, and neonatal care (BeMONC) for engaged midwives	Percentage of newly engaged Midwives trained on LSS or BeMONC.	10,500	6,152	4,348	59%
HRH-1.3	Mentoring coaching visits	Mentoring coaching visits conducted by Senior Nurse/Midwives from the LGA Health office to newly engaged Midwives in their facilities of deployment	Percentage of the newly engaged Midwives who have received Mentoring visits in the last one month.	8,000	-	8,000	0%
Sub-Total				131,900	102,752	29,148	78%
DFF-2.1	Annual transfers to PHCs (Q1 to Q4 2024)	Quarterly disbursements to PHCs	% of PHCs that received funds for the Year 2024	582,252	582,252	-	100%
Sub-Total				582,252	582,252	-	100%
CHIPS-3.1	CHIPS Agents Stipend for the Period of 6 Months	To Pay a monthly stipend of 5,000 to 1,130 CHIPS agents		67,800	65,228	2,572	96%
CHIPS-3.2	Community Engagement Focal Persons stipend for the period of 6 months	To Pay a monthly stipend of 7,000 to 226 CEFPS		18,984	17,458	1,526	92%

CODE	ACTIVITY	DESCRIPTION	INDICATOR	AMOUNT RECEIVED N'000	ACTUAL EXPENDITURE N'000	VARIANCE N'000	PERFOR MANCE %
CHIPS-3.3	Three (3) Months State and LGA Structured Mentoring	One on one mentoring sessions of State and LGA Mentors with their mentees (CHIPs Agents for at least 3 times in a month and one group mentorship session for a period of 3 months.		3,600	-	3,600	0%
CHIPS-3.4	Procurement of CEF/CHIPs Agents Commodities	To institutionalize an effective procurement and efficient distribution system, for sustainable replenishment of commodities, which can be easily monitored		4,215	-	-	0%
CHIPS-3.5	Printing and Distribution of CHIPS Agents and CEFs Data tools/	To institutionalize an effective procurement and efficient distribution system, for sustainable replenishment of data tools , which can be easily monitored		10,415	-	-	0%
CHIPS-3.6	Supportive Supervision	Conduction of Supportive Supervision by each programme implementation level National supervises State, LGA, ward and community bi-annually.		14,648	7,365	7,283	50%
CHIPS-3.7	Printing and Distribution of CHIPS Agents and CEFs Data tools/	To institutionalize an effective procurement and efficient distribution system, for sustainable replenishment of data tools , which can be easily monitored		10,415	-	10,415	0%



CODE	ACTIVITY	DESCRIPTION	INDICATOR	AMOUNT RECEIVED N'000	ACTUAL EXPENDITURE N'000	VARIANCE N'000	PERFOR MANCE %
CHIPS-3.8	Mentoring coaching visits	Mentoring coaching visits conducted by Senior Nurse/Midwives from the LGA Health office to newly engaged Midwives in their facilities of deployment		8,000	-	8,000	0%
CHIPS-3.9	Support to LGHA and Zonal BHCPF Accountants	To ensure full coordination of financial management at the LGA		3,000	-	3,000	0%
CHIPS-3.10	Procurement of CEFP/CHIPs Agents Commodities	To institutionalize an effective procurement and efficient distribution system, for sustainable replenishment of commodities, which can be easily monitored		2,635	-	2,635	0%
Sub-Total				143,711	90,051	14,981	63%
Supervision, Monitoring and Evaluation				-	-	-	
OPR_SME-4.1.	Routine Integrated Supportive Supervision	To promote on the job training through regular ISS to focal PHCs.	% of PHCs that the state visited for ISS	9,680	9,680	-	100%
OPR_SME-4.1.	Monthly LGHA mentoring visit to BHCPF facilities**	To support BHCPF HFs in development, review and implementation of their business and quality improvement plans	% of PHCs visited by a mentor	9,680	9,680	-	100%
OPR_SME-4.1.	Quarterly Review meetings	To examine and review progress and challenges in BHCPF implementation towards achieving program objectives.	Number of quarterly review meetings conducted	2,640	1,320	1,320	50%

CODE	ACTIVITY	DESCRIPTION	INDICATOR	AMOUNT RECEIVED N'000	ACTUAL EXPENDITURE N'000	VARIANCE N'000	PERFOR MANCE %
OPR_SME-4.1.1	Communication support to states	To support state team for follow up with low performing LGAs based on routine quarterly analysis (State & LGHA)	Proportion of low performing LGAs that submitted routine M&E deliverables	4,840	2,420	2,420	50%
OPR_SME-4.1.1	Monthly state support to selected LGAs for data validation and review	To conduct data quality assurance on data submitted by by BHCPF PHCs	Number of LGAs called supported on DQA	4,400	2,200	2,200	50%
Sub-Total				31,240	25,300	5,940	81%
Quality Improvement				-	-	-	
OPR_QI-4.2.1	Quarterly Quality Assessments	To improve the quality of service delivery in BHCPF Facilities	% of PHCs that the state visited for QoC Assessment	6,776	-	-	0%
OPR_QI-4.2.2	Printing of HF's Score cards	To ensure adequate stock of scorecards at each BHCPF HF for documenting Q.A scores	Availability of scorecards for QoC Assessment	1,452	726	-	50%
Sub-Total				8,228	726	-	9%
Financial Management				-	-	-	
OPR_FM-4.3.1	Transmission and approval of quarterly business plans	To ensure PHCs have a SMART business plan that will facilitate the day to day running of the PHC	% of eligible PHCs that submitted workplans have been approved	1,936	-	-	0%
OPR_FM-4.3.2	Support for retirement by LGHAs to PHC facilities	To ensure that the quarterly financial retirement meets the specific needs of the Gateway	Proportion of LGAs that have transmitted collated financial retirements to the state level	4,840	2,420	2,420	50%



CODE	ACTIVITY	DESCRIPTION	INDICATOR	AMOUNT RECEIVED	ACTUAL EXPENDITURE	VARIANCE	PERFORMANCE
				N'000	N'000	N'000	%
OPR_FM-4.3.3	Collation and transmission of quarterly financial retirement by LGHAs and state level Support to LGHA and	To ensure timely transmission of quarterly retirements to the National PIU	Quarterly financial retirements transmitted to national level within stated timeline	5,400	2,700	2,700	50%
OPR_FM-4.3.4	Zonal BHCPF Accountants	To ensure full coordination of financial management at the LGA		3,000	-	-	0%
Sub-Total				15,176	5,120	5,120	34%
Capacity Building				-	-	-	
				-	-	-	
OPR_CB-4.4.1	Refresher trainings for State Team	To ensure the State/LGA Technical team are appropriately informed of the operations of the gateway and their roles in ensuring effective implementation, supportive supervision, mentoring and reporting	Proportion of State team trained on the BHCPF revised training guideline	-	-	-	-
OPR_CB-4.4.2	Refresher training for HF/WDC members on BHCPF implementaion at the operational level			-	-	-	-
Sub-Total				-	-	-	

CODE	ACTIVITY	DESCRIPTION	INDICATOR	AMOUNT RECEIVED N'000	ACTUAL EXPENDITURE N'000	VARIANCE N'000	PERFOR MANCE %
Community Engagement and Advocacy				-	-	-	
OPR_CEA-4.5.1	Sensitization/orientation of WDCs on their roles and responsibilities in BHCPF implementation	To clearly define the roles and responsibilities of OICs and WDCs	No. of HWs/WDC members trained on BHCPF operations	-	-	-	-
OPR_CEA-4.5.2	WDC constitution and engagement	To ensure functional WDC structures are in place for active involvement of the community in PHC service delivery	No of wards with functional WDCs	-	-	-	-
Sub-Total				-	-	-	
Office Equipments				-	-	-	
OPR_OR-4.6.1	Purchase of office Tables	To improve staff efficiency, functionality and timely delivery of tasks without external interference	Availability of office consumables	375	-	375	0%
OPR_OR-4.6.2.	Purchase of office chairs			210	-	210	0%
OPR_OR-4.6.3	Purchase of laptop computers for the core team members		A well maintained office accomodation for the core team	2,000	1,000	1,000	50%
OPR_OR-4.6.4	Purchase of office printers, Airtime Data and other accessories			500	-	-	100%
OPR_OR-4.6.5	Purchase of office stationaries (A4 Papers, stefler, office pin etc)			400	200	200	50%



CODE	ACTIVITY	DESCRIPTION	INDICATOR	AMOUNT RECEIVED	ACTUAL EXPENDITURE	VARIANCE	PERFOR MANCE
				N'000	N'000	N'000	%
OPR_OR- 4.6.6	Purchase of shelves for proper documentation and Archiving			1,000	500	500	50%
Sub-Total				4,485	1,700	1,700	38%
				-	-	-	
5% State Oversight Committee Operational Support				-	-	-	
OPR_OR- 4.7.1	5% SOC Operational Support			1,560	1,560	-	100%
Sub-Total				1,560	1,560	-	100%
GRAND-TOTAL				918,552	809,462	56,889	88%



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