



# **KANO STATE GOVERNMENT**

## **Citizens' Accountability Report**

*On the Implementation of the*

# **2024 BUDGET**

*Budget of Restoration & Transformation*



*Published  
30th Sept., 2025.*



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**The Executive Governor  
His Excellency**

Engr. Abba Kabir Yusuf  
Kano State







***The Deputy Governor  
His Excellency***

**Comr. Aminu Abdussalam Gwarzo  
Kano State**



**The Rt. Honourable Speake  
State House of Assembly**

**Rt. Hon. Jibril Isma'il Falgore**  
Kano State





***The Chairman  
Public Account Committee***

**Hon. Tukur Muhammad Fagge  
Kano State**



**THE AUDITOR GENERAL**

Rabiu Yusuf, cna  
Kano State







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## **About Citizens' Accountability Report**

**A** Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (Kano State) to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2024 and reports on State budget revenue and expenditure for 2024 fiscal year.

### **Explanation of Key Terms used in this Report:**

**Budget** – unless otherwise stated, the budget refers to the Final Budget (i.e. the original budget, plus any adjustments that have been made via a supplementary budget/revised budget).

**Actual** – this is the actual amount of revenue collected or expenditure incurred over the course of the year.

**Variance** – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.

**Performance** – this refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). A performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour coded green, 60-80% as amber and less than 60% as red.



## Executive Summary:

The Kano State Executive Governor, assented the 2024 Kano State approved original budget titled "**Budget of Restoration and Transformation**" on the 28<sup>th</sup> December 2023 equivalent to 15<sup>th</sup> day of Jumada Thani 1445 (A.H).

The size of the approved originally budget was **N437.3** billion but this was revised with an additional **N99.1** billion on the 6<sup>th</sup> September 2024, making the final budget **N536.4** billion.

By the close of the fiscal year, the State generated sum of **N566.4** billion indicating 106% performance against the final budget amount, while the actual expenditure stood at **N455.4** billion, representing 85% performance compared to the final budget estimate.

The total recurrent expenditure was 92% performance, out of which personnel emoluments recorded 88% performance, while "Other Recurrent Costs" recorded 95% performance. Also, capital expenditure recorded 81% outturn against the final budget in 2024 fiscal year.

The financial report of 2024 showed that Kano State government prioritized capital expenditure, having voted 57.8% of 2024 spending to capital expenditures (mostly projects), while 42.2% was devoted to recurrent expenditures (Personnel and other recurrent costs).

In 2024, the State Government focused spending in the areas

of infrastructure, agriculture, health, and education in addition to finishing significant projects. Therefore, health sector scored 92% while the remaining sectors indicates a performance higher than 80% with exception of transport sector, which scored 75% in the fiscal year 2024, due to the State government's emphasis on urban renewal, project completion, green environment, and food security.

It is important to note that all of the recurring revenue components performed better than anticipated due to an increase in both inflows from the Federal Government (subsidy removal) and Internally Generated Revenue (enhanced revenue collection mechanisms, such as Single Central Revenue Account (SCRS) and Central Billing System (CBS) for easy payment and blocking leakages).

Item	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Performance (%)*
Revenue	437,338,312,764	536,432,061,000	566,350,247,011	106%
Expenditure	437,338,312,764	536,432,061,000	455,449,578,591	85%
Personnel	87,465,825,764	100,368,215,746	88,034,344,425	88%
Other Recurrent	70,037,393,000	109,667,431,254	104,254,244,930	95%
Capital	279,835,094,000	326,396,414,000	263,160,989,235	81%

## The Executive Summary Charts

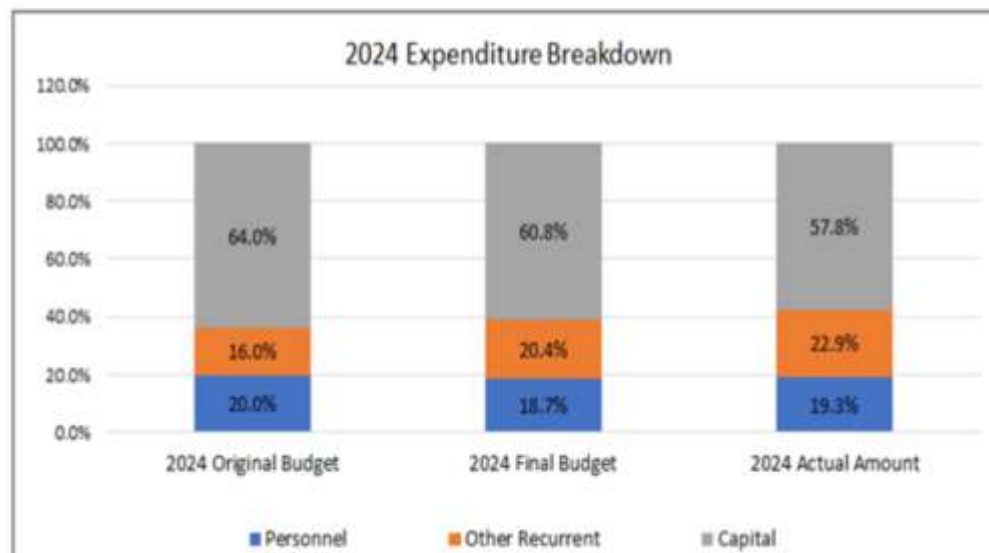
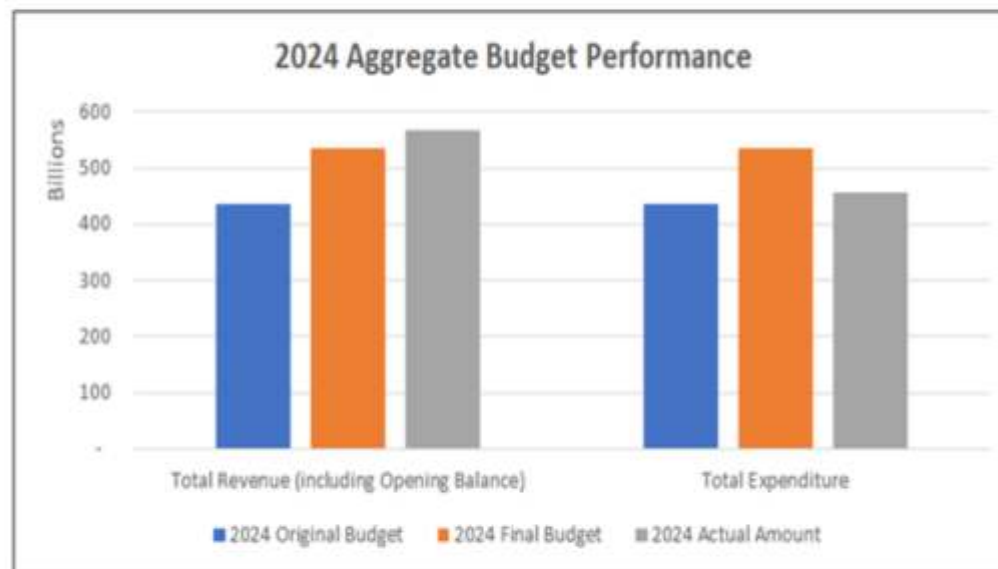






Figure 1: Summary of Revenue Performance














What are our sources for Financing the Budget?	What did we say we would collect in 2024?	How much did we actually collect in 2024?	How was our performance in 2024?	Did we collect more or less in 2024 compared to 2023?
OPENING BALANCE 	N42.285 Billion	N29.969 Billion	71%	-7% 
FEDERATION ACCOUNT 	N388.925 Billion	N381.743 Billion	98%	113% 
INTERNAL REVENUE 	N63.457 Billion	N75.305 Billion	119%	87% 
AIDS AND GRANTS 	N16.7 Billion	N49.472 Billion	296%	39% 
LOANS 	N25.065 Billion	N29.86 Billion	119%	232% 
OTHER SOURCES 	NO Billion	NO Billion		-100% 
TOTAL REVENUES	N536.432 Billion	N566.35 Billion	106%	86% 

Figure 2: Summary of Expenditure Performance

What are we Spending our Money on?	What did we say we would spend in 2024?	What did we actually spend in 2024?	How was our performance in 2024?	Did we spend more or less in 2024 compared to 2023?
PERSONNEL 	N100.368 Billion	N88.034 Billion	88%	18% 
OVERHEADS 	N90.395 Billion	N85.831 Billion	95%	200% 
DEBT SERVICE 	N14.1 Billion	N13.28 Billion	94%	117% 
OTHER RECURRENT 	N5.173 Billion	N5.143 Billion	99%	25% 
CAPITAL 	N326.396 Billion	N263.161 Billion	81%	80% 
TOTAL EXPENDITURE	N536.432 Billion	N455.45 Billion	85%	66% 



Figure 3: Summary of Recurrent Expenditure Performance by Planning Sector












Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Transport	General Government Administration
						
Budget	N3.318 Billion	N1.774 Billion	N66.074 Billion	N4.019 Billion	N2.987 Billion	N58.205 Billion
Actual	N3.152 Billion	N1.685 Billion	N60.77 Billion	N3.318 Billion	N2.24 Billion	N54.295 Billion
Perf.	95%	95%	92%	83%	75%	93%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N32.661 Billion	N23.344 Billion	N12.894 Billion	N2.71 Billion	N2.05 Billion	N0 Billion
Actual	N31.028 Billion	N20.774 Billion	N11.249 Billion	N2.075 Billion	N1.702 Billion	N0 Billion
Perf.	95%	89%	87%	77%	83%	0%



Figure 4: Summary of Capital Expenditure Performance by Planning Sector























Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Transport	General Government Administration
						
Budget	N8.701 Billion	N2.134 Billion	N71.636 Billion	N8.766 Billion	N7.248 Billion	N20.759 Billion
Actual	N7.048 Billion	N1.729 Billion	N50.526 Billion	N8.1 Billion	N5.436 Billion	N16.315 Billion
Perf.	81%	81%	71%	92%	75%	79%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N39.008 Billion	N131.76 Billion	N5.773 Billion	N24.799 Billion	N5.812 Billion	N0 Billion
Actual	N34.597 Billion	N109.44 Billion	N5.176 Billion	N20.087 Billion	N4.708 Billion	N0 Billion
Perf.	89%	83%	90%	81%	81%	0%



Figure 5: Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Transport	General Government Administration
						
Budget	N12.019 Billion	N3.908 Billion	N137.71 Billion	N12.785 Billion	N10.235 Billion	N78.964 Billion
Actual	N10.2 Billion	N3.414 Billion	N111.296 Billion	N11.418 Billion	N7.676 Billion	N70.61 Billion
Perf.	85%	87%	81%	89%	75%	89%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N71.67 Billion	N155.103 Billion	N18.667 Billion	N27.509 Billion	N7.863 Billion	N0 Billion
Actual	N65.625 Billion	N130.214 Billion	N16.425 Billion	N22.162 Billion	N6.41 Billion	N0 Billion
Perf.	92%	84%	88%	81%	82%	0%



## SECTION 1: BUDGET OUTTURN

The total amount of funds received for the fiscal year 2024 was N566.4 billion, equivalent to 106% against the final approved budget of N536.4 billion. The FAAC revenue and IGR, contributed a total of N381.7 billion and N75.3 billion, respectively to the total revenue. These figures were somewhat higher than the final budget estimates of N388.9 billion and N63.5 billion that were projected from the recurrent revenues components.

Moreover, the projected final estimate of N536.4 billion was higher than the total actual spending of N455.5 billion,

representing 85%. The projected final capital estimate was N326.4 billion, while the actual capital expenditure was N263.2 billion, which is equivalent to 81% performance. On the other hand, the recurrent expenditure (Overhead) N95.6 billion, while the actual expenditure of N91 billion equivalents to 95%. The personnel costs estimate was N100.4 billion, while the actual was N88 billion, representing 88%. In comparison with the prior year actual operational cost, salary increment and other macro-economic variables (such as inflation, government policy etc.) caused the Government's operational cost to significantly rise. The table below provides further details of revenue and expenditure performance in 2024:

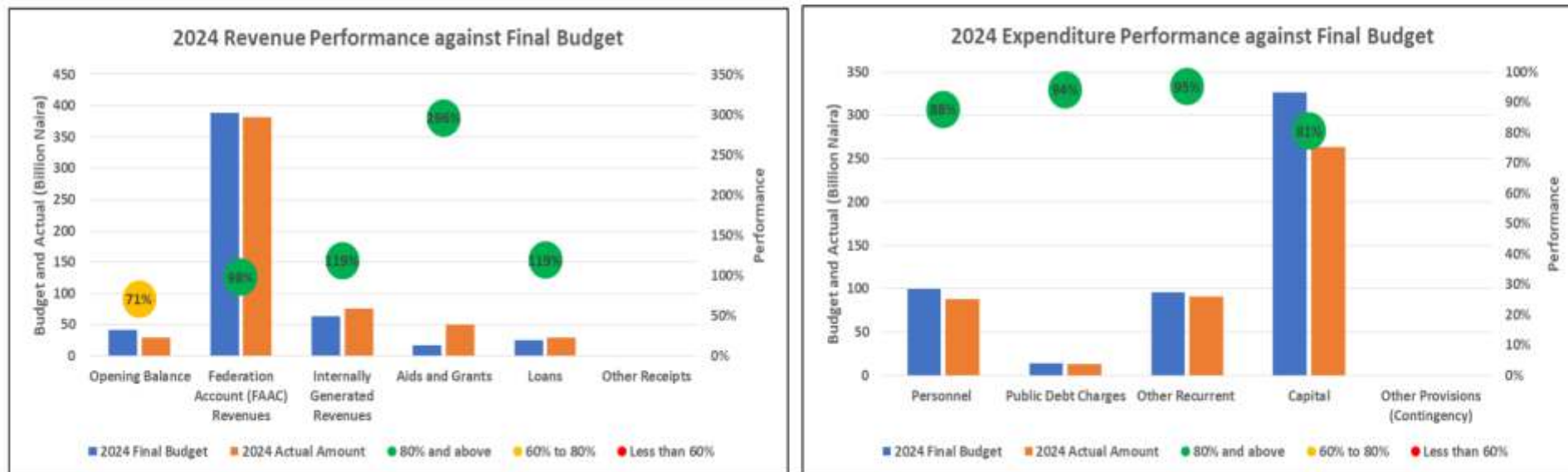
**Table 1 Budget Outturn**

Overview of the Implementation of the Kano State 2024 Budget of Restoration and Transformation							
Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Opening Balance	15,810,986,000.00	42,284,863,000.00	29,969,436,900.00	- 12,315,426,100.00	71%	32,169,564,534.00	-7%
Federation Account (FAAC) Revenues	277,805,415,000	388,925,288,000	381,743,245,269	- 7,182,042,731	98%	179,459,943,250	113%
Internally Generated Revenues	101,956,874,541	63,456,875,000	75,304,979,614	11,848,104,614	119%	40,169,114,091	87%
Aids and Grants	16,399,855,184	16,699,855,184	49,472,490,165	32,772,634,981	296%	35,527,993,104	39%
Loans	16,165,182,039	25,065,179,816	29,860,095,063	4,794,915,247	119%	8,993,930,000	232%
Other Receipts	9,200,000,000	-	-	-	-	8,047,626,428	-100%
<b>Total Revenue (including Opening Balance)</b>	<b>437,338,312,764</b>	<b>536,432,061,000</b>	<b>566,350,247,011</b>	<b>29,918,186,012</b>	<b>106%</b>	<b>304,368,171,407</b>	<b>86%</b>
Expenditure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Personnel	87,465,825,764	100,368,215,746	88,034,344,425	- 12,333,871,321	88%	74,804,948,211	18%
Public Debt Charges	4,600,000,000	14,099,628,254	13,280,365,872	- 819,262,382	94%	6,117,840,411	117%
Other Recurrent	65,437,393,000	95,567,803,000	90,973,879,059	- 4,593,923,941	95%	46,936,122,239	94%
Capital	279,835,094,000	326,396,414,000	263,160,989,235	- 63,235,424,765	81%	146,539,823,862	80%
<b>Total Expenditure</b>	<b>437,338,312,764</b>	<b>536,432,061,000</b>	<b>455,449,578,591</b>	<b>- 80,982,482,409</b>	<b>85%</b>	<b>274,398,734,724</b>	<b>66%</b>

\* Variance and Performance measured against 2024 Final Budget



Figure 6: Budget Outturn Charts



## SECTION 2: REVENUE OUTTURN

**T**able 2 shows the total revenue collected against the estimated figures. The Kano State Government projected the sum of N388.9 billion as the FAAC collection while the sum of N381.7 billion was received; representing 98.1% performance. Other FAAC receipt was estimated at 224.8 billion, while the actual collection

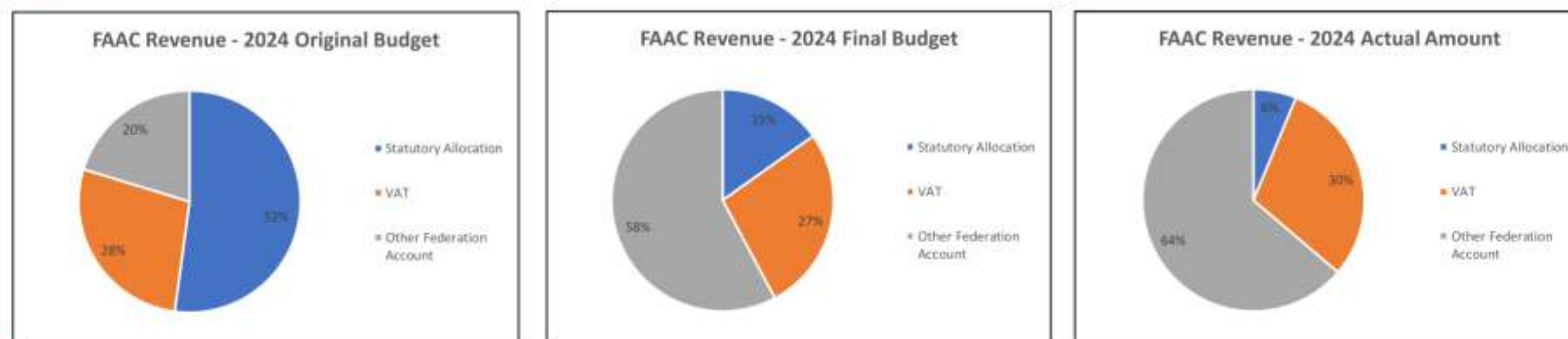
was 243.4 representing 108% performance. This increase in the State's inflow from FAAC resulted from an increase from other FAAC receipts (such as differential exchange gain, infrastructure development fund, signature bonus etc) which has been attributed to the removal of Fuel subsidy by the President Tinubu led administration.

**Table 2 Federation Account Revenue Outturn by Item**

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Statutory Allocation	144,849,881,000	59,099,881,000	23,925,234,074	- 35,174,646,926	40%	51,323,972,014	-53%
VAT	76,638,367,000	105,000,000,000	114,400,126,813	9,400,126,813	109%	60,622,831,264	89%
Other Federation Account	56,317,167,000	224,825,407,000	243,417,884,382	18,592,477,382	108%	67,513,139,972	261%
<b>Total Federation Account Revenues</b>	<b>277,805,415,000</b>	<b>388,925,288,000</b>	<b>381,743,245,269</b>	<b>- 7,182,042,731</b>	<b>98%</b>	<b>179,459,943,250</b>	<b>113%</b>

\* Variance and Performance measured against 2024 Final Budget

**Figure 7: Revenue Outturn Charts**



## REVENUE OUTTURN cont...

Table 3 below presents the projected and actual Internally Generated Revenue (IGR) for the State while the top ten revenue-generating Ministries, Departments, and Agencies (MDAs) in Table 4.

The total final estimated IGR for the financial year 2024 stood at N63.4 billion, comprising tax revenue of N38.6 billion and non-tax revenue of N24.8 billion. The total actual tax revenue collected was N40.8 billion, representing 119% performance against the final budget estimate, while non-tax revenue amounted to N34.3 billion, equivalent to 118% performance.

It is important to note that the State revenue collection improved due to the State Government's approval of two major policies, the Single Central Revenue Account (SCRA) and Central Billing System (CBS), which ease payment of revenue and helped to block leakages. However, among the top 10 revenue-generated MDAs as indicated in table 4, Kano State Internal Revenue Service generated the highest revenue of more than N40.8 billion (102%) against the final expected budget of N40.2 billion. on the other hand, the Ministry for public procurement, project monitoring and evaluation collected the least amount of over N29.7 million against the final budget of N20 million (148%).

**Table 3 Internally Generated Revenue Outturn by Source**

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
<b>Tax Revenues</b>	<b>56,831,085,541</b>	<b>38,631,085,541</b>	<b>40,867,739,336</b>	<b>2,236,653,795</b>	<b>106%</b>	<b>22,008,717,014</b>	<b>86%</b>
Tax Revenues - Personal	43,066,320,000	30,566,320,000	28,187,748,619	- 2,378,571,381	92%	18,242,158,588	55%
Tax Revenue - Other	13,764,765,541	8,064,765,541	12,679,990,717	4,615,225,176	157%	3,766,558,426	237%
<b>Non-Tax Revenues</b>	<b>45,125,789,000</b>	<b>24,825,789,459</b>	<b>34,437,240,278</b>	<b>9,611,450,819</b>	<b>139%</b>	<b>18,160,397,077</b>	<b>90%</b>
Licenses	4,617,172,000	3,012,302,000	882,098,133	- 2,130,203,867	29%	3,406,119,605	-74%
Mining Rent	-	-	-	-	-	-	-
Fees	16,775,938,000	10,684,973,000	22,989,266,524	12,304,293,524	215%	7,956,041,960	189%
Fines	2,138,765,000	1,363,765,000	2,206,290,575	842,525,575	162%	-	-
Sales	8,269,288,000	5,469,288,000	4,785,042,362	- 684,245,638	87%	1,888,912,044	153%
Earnings	10,809,241,000	3,180,076,459	2,441,473,199	- 738,603,260	77%	4,909,323,468	-50%
Rent On Government Buildings	2,110,000	2,110,000	338,595,494	336,485,494	16047%	-	-
Rent on Land and Others	788,635,000	788,635,000	231,011,200	- 557,623,800	29%	-	-
Repayments	-	-	-	-	-	-	-
Investment Income	1,530,368,000	130,368,000	563,462,790	433,094,790	432%	-	-
Interest Earned	194,272,000	194,272,000	-	- 194,272,000	0%	-	-
Reimbursement	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-
<b>Total IGR</b>	<b>101,956,874,541</b>	<b>63,456,875,000</b>	<b>75,304,979,614</b>	<b>11,848,104,614</b>	<b>119%</b>	<b>40,169,114,091</b>	<b>87%</b>

\* Variance and Performance measured against 2024 Final Budget



**Figure 8: IGR Outturn By Source Charts**

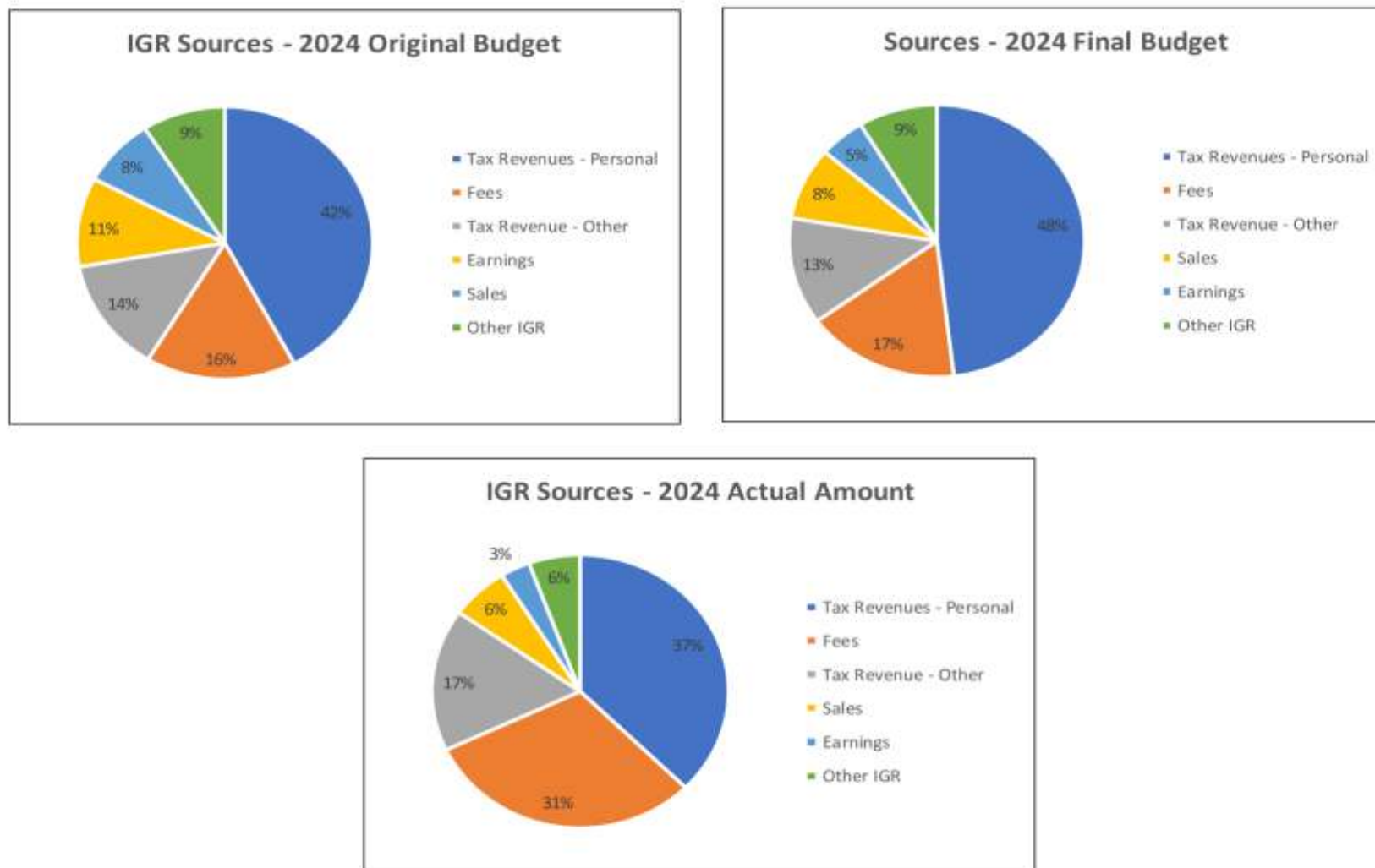
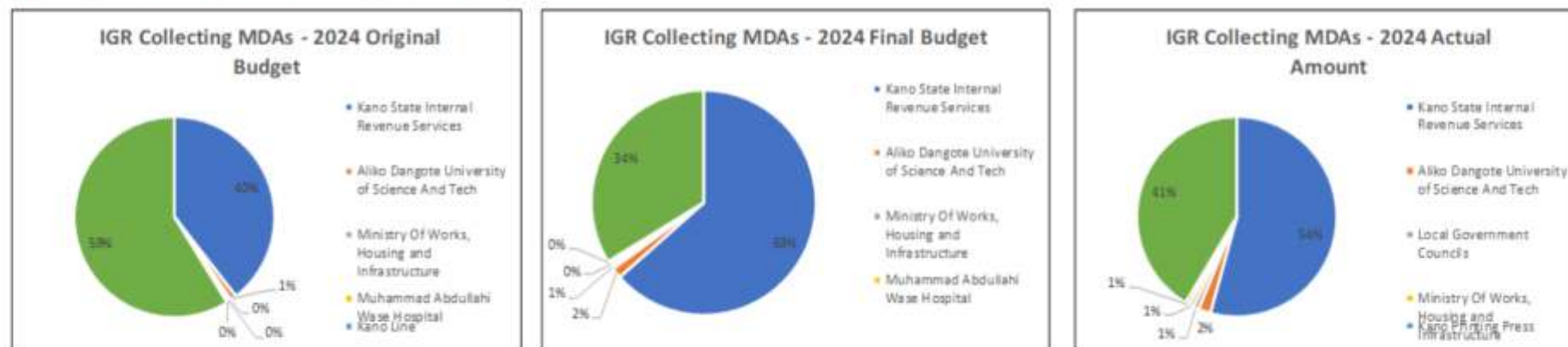


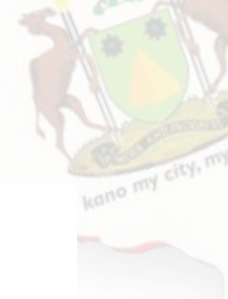
Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Kano State Internal Revenue Services	40,270,866,541	40,270,866,541	40,867,739,336	596,872,795	101%	31,114,986,734	31%
Aliko Dangote University of Science And Tech	979,754,000	979,754,000	1,502,687,971	522,933,971	153%	361,751,912	315%
Ministry Of Works, Housing and Infrastructure	301,520,000	301,520,000	581,678,503	280,158,503	193%	437,968,620	33%
Muhammad Abdullahi Wase Hospital	269,122,000	269,122,000	402,575,632	133,453,632	150%	292,932,889	37%
Kano Line	200,000,000	200,000,000	264,688,461	64,688,461	132%	12,949,658	1944%
Kano Printing Press	146,555,000	146,555,000	473,641,262	327,086,262	323%	321,027,766	48%
Zoological Garden	70,001,000	70,001,000	293,886,112	223,885,112	420%	29,311,871	903%
Ministry Of Agriculture	46,293,000	46,293,000	213,929,600	167,636,600	462%	50,611,699	323%
Local Government Councils	31,200,000	31,200,000	673,273,643	642,073,643	2158%	-	-
Ministry for Public Procurement, Project Monitoring & Evaluation	20,000,000	20,000,000	29,700,000	9,700,000	149%	24,300,000	22%
Other Revenue Collecting Agencies	59,621,563,000	21,121,563,459	30,001,179,094	8,879,615,635	142%	7,523,272,942	299%
<b>Total Internally Generated Revenue</b>	<b>101,956,874,541</b>	<b>63,456,875,000</b>	<b>75,304,979,614</b>	<b>11,848,104,614</b>	<b>119%</b>	<b>40,169,114,091</b>	<b>87%</b>

\* Variance and Performance measured against 2024 Final Budget

Figure 9: IGR Outturn by MDA Charts





## SECTION 3: EXPENDITURE OUTTURN

**T**able 5 below displays the expenditure outturn. The total final budget estimate for the fiscal year 2024 stood as N536.4 billion for both capital and recurring expenditures with total actual spending amounting to N455.4 billion, equivalent to 84.9% in which, the sum of N85.8 billion was spent on Overhead cost, N88.0% on personnel cost and N18.4 on other

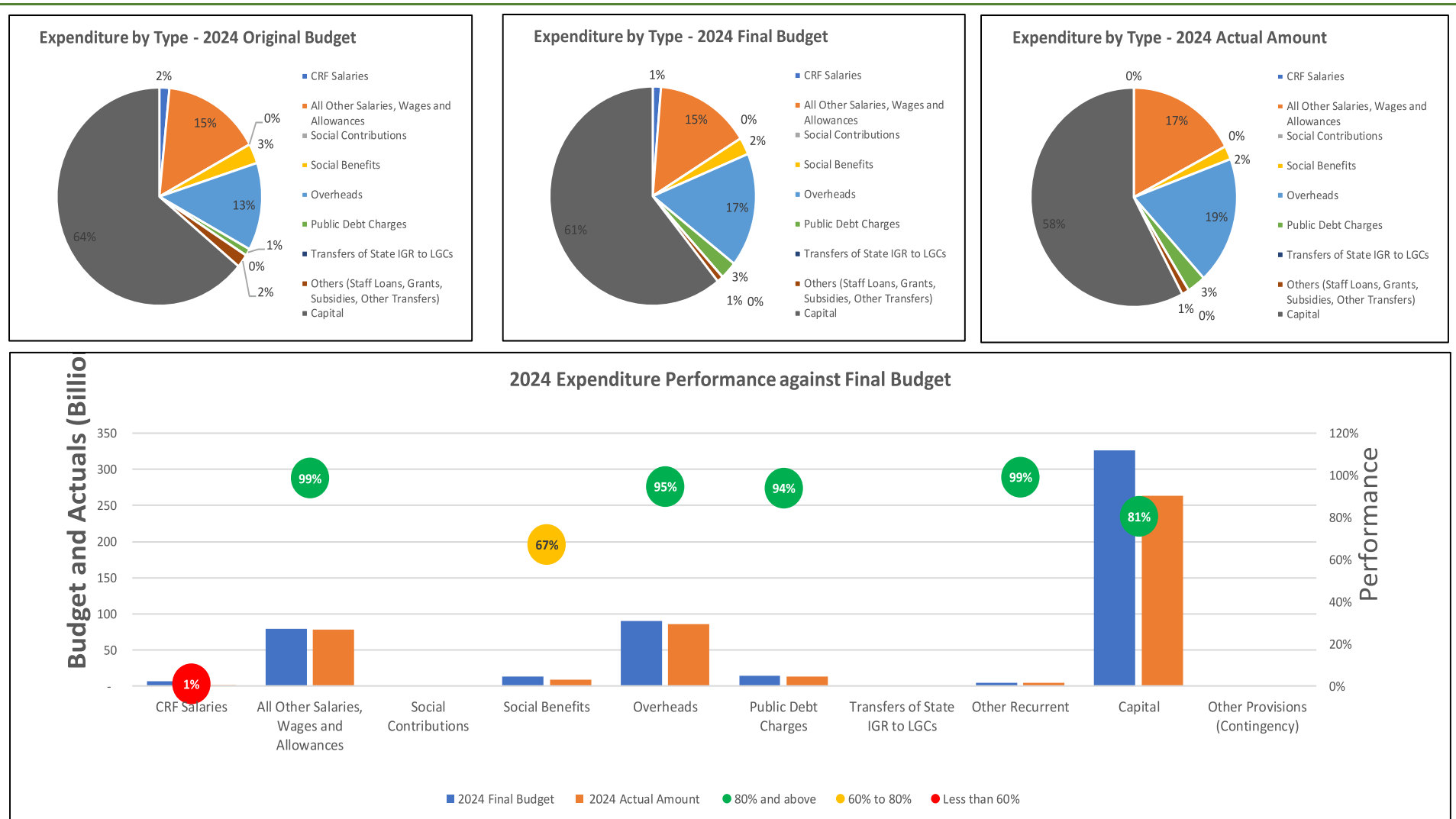
recurrent expenditure signifying 95%, 88% and 96% performance each when compared with the final estimate of N90.3 billion, N100.4 billion and N19.1 billion respectively. While N263.2 billion was spent on capital expenditures, equal to 81.3%, when compared with the final estimated budget of N326.4 billion.

**Table 5 Expenditure Outturn**

What did we spend our Resources on?							
FAAC Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
<b>Personnel</b>	<b>87,465,825,764</b>	<b>100,368,215,746</b>	<b>88,034,344,425</b>	<b>12,333,871,321</b>	<b>88%</b>	<b>74,804,948,211</b>	<b>18%</b>
CRF Salaries	6,885,982,000	6,962,265,948	90,877,600	6,871,388,348	1%	39,512,217	130%
All Other Salaries, Wages and Allowances	67,725,968,694	79,869,463,894	78,826,509,584	1,042,954,310	99%	64,031,678,870	23%
Social Contributions	-	-	-	-		-	
Social Benefits	12,853,875,069	13,536,485,904	9,116,957,241	4,419,528,663	67%	10,733,757,124	-15%
<b>Other Recurrent</b>	<b>70,037,393,000</b>	<b>109,667,431,254</b>	<b>104,254,244,930</b>	<b>5,413,186,323</b>	<b>95%</b>	<b>53,053,962,650</b>	<b>97%</b>
Overheads	56,832,498,000	90,394,778,000	85,830,973,894	4,563,804,106	95%	42,837,352,446	100%
Public Debt Charges	4,600,000,000	14,099,628,254	13,280,365,872	819,262,382	94%	6,117,840,411	117%
Transfers of State IGR to LGCs	0	-	-	-		-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	8,604,895,000	5,173,025,000	5,142,905,165	30,119,835	99%	4,098,769,793	25%
<b>Capital</b>	<b>279,835,094,000</b>	<b>326,396,414,000</b>	<b>263,160,989,235</b>	<b>63,235,424,765</b>	<b>81%</b>	<b>146,539,823,862</b>	<b>80%</b>
<b>Total Expenditure</b>	<b>437,338,312,764</b>	<b>536,432,061,000</b>	<b>455,449,578,591</b>	<b>80,982,482,409</b>	<b>85%</b>	<b>274,398,734,724</b>	<b>66%</b>



Figure 10: Expenditure Composition Charts





## **SECTION 4: AUDIT FINDINGS**

**T**his section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement

should include revenue and expenditure, audited financial statements, finding from the audit as contained in the audited financial statement.

### **A: RECURRENT EXPENDITURE PAYMENT VOUCHERS**

Ministry of Religious Affairs recorded the highest audit queries concerning unretired expenditure related to allowances paid to some engaged mosque Imams through the office of the Special Adviser on Religious Matters amounting to N33.7 million representing 100% of the approved expenditure, while least audit query was served to Ministry of Education related to unretired documents concerning local travel and transport to various officers of the Ministry amounting to N25.8 million representing 100% of the total approved amount.

### **B: CAPITAL EXPENDITURE PAYMENT VOUCHERS**

### **C: SUMMARY OF QUERIED PAYMENT VOUCHERS**

Total 10 queries amounting to N85.6 million equivalent to 100% of the total released fund were served to the to the Ministries of Education and Religious Affairs as shown in the table below.

### **D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER**

No findings

### **E: BILLS PAYABLE**

No findings

### **F: INVESTMENTS**

No findings

### **G: AIDS AND GRANTS**

No findings

### **H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND**

No findings

### **I: PERFORMANCE GUARANTEES**

No findings

### **I: ADHERENCE TO PROCUREMENT PROCEDURES**

No findings

**Table 6 Top Ten Audit Queries**

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Expenditure on local travelling and transport for various staff at Ministry for Higher Education	2	Unretired Expenditure	25,776,000	25,776,000	100%
Expenditure on supply of Books to Ministry of Education	1	Unpresented Payment Vouchers	26,250,000	26,250,000	100%
Expenditure on religious matters by SA via transfers to individual account without retirement. Ministry of Religious Affairs	7	Unretired Expenditure	33,700,000	33,700,000	100%
Others	-	-	-	-	0%
<b>Total for All Audit Findings</b>	<b>10</b>	-	85,726,000	85,726,000	100%





## SECTION 5: AUDITED FINANCIAL STATEMENTS

The state's audited revenue and expenditure for the fiscal year under review are broken down in this section. For the benefit of the public, the audited cash flow statement, consolidated revenue fund, and expenditure budget statistics based on the audited financial statements are displayed here.

The revenue and expenditure for the year 2024 are shown in the table below:

- State Statutory Allocation for the year was 23.9 billion, lower than the budgeted estimate of 59.0 billion by 35.1 resulting from the removal of fuel subsidy, which on the other hand led to an increase in Other Federation Account Distribution by N18.6 billion scoring a 108% performance as against the final budget estimate. Moreover, Value Added Tax (VAT) also scored 109% performance, indicating an increase of 9.4 billion when compared the actual

amount received amounting to 114.4 billion against the final estimate of 105.0 billion. There was a significant increase in State IGR by **N11.8** billion against the final budget due to the government initiatives to increase collection and block leakages by introducing SCRA and CBS.

- The total expenditure for the year under review was N455.4 billion, equivalent to 85% of the N536.4 billion final budget. Accordingly, recurrent expenditure amounting to N92.2 billion representing 42% of the total expenditure, while capital expenditure recorded N263.2 billion equivalent to (58%) of the overall expenditure.
- A total reserve of N484.2 billion was listed in the statement of changes in net assets and equity as at the end of the fiscal year 2024.

The below table shows revenue and expenditure breakdown for the year 2024

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2023 Actual Amount	2024 Original Budget	2024 Budget Amendments	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*
<b>Revenues</b>							
Opening Balance	32,169,564,534	15,810,986,000	26,473,877,000	42,284,863,000	29,969,436,900 -	12,315,426,100	71%
Statutory Allocation	51,323,972,014	144,849,881,000 -	85,750,000,000	59,099,881,000	23,925,234,074 -	35,174,646,926	40%
VAT	60,622,831,264	76,638,367,000	28,361,633,000	105,000,000,000	114,400,126,813	9,400,126,813	109%
Other FAAC Receipts	67,513,139,972	56,317,167,000	168,508,240,000	224,825,407,000	243,417,884,382	18,592,477,382	108%
Tax Revenue	22,008,717,014	56,831,085,541 -	18,200,000,000	38,631,085,541	40,867,739,336	2,236,653,795	106%
Non-Tax Revenue	18,160,397,077	45,125,789,000 -	20,299,999,541	24,825,789,459	34,437,240,278	9,611,450,819	139%
Domestic Aids and Grants	2,364,419,880	2,991,145,475 -	487,545,153	2,503,600,322	3,744,242,605	1,240,642,283	150%
Foreign Aids and Grants	33,163,573,224	13,408,709,709	787,545,153	14,196,254,862	45,728,247,560	31,531,992,698	322%
Domestic Loans	-	4,000,000,000	2,619,437,247	6,619,437,247	-	6,619,437,247	0%
Foreign Loans	8,993,930,000	12,165,182,039	6,280,560,530	18,445,742,569	29,860,095,063	11,414,352,494	162%
Other Receipts	8,047,626,428	9,200,000,000 -	9,200,000,000	-	-	-	-
<b>Total Revenue (including opening balance) (a)</b>	<b>304,368,171,407</b>	<b>437,338,312,764</b>	<b>99,093,748,236</b>	<b>536,432,061,000</b>	<b>566,350,247,011</b>	<b>29,918,186,012</b>	<b>106%</b>
<b>Expenditures</b>							
CRF Salaries	39,512,217	6,885,982,000	76,283,948	6,962,265,948	90,877,600	6,871,388,348	1%
All Other Salaries, Wages and Social Contributions	64,031,678,870	67,725,968,694	12,143,495,200	79,869,463,894	78,826,509,584	1,042,954,310	99%
Overheads	42,837,352,446	56,832,498,000	33,562,280,000	90,394,778,000	85,830,973,894	4,563,804,106	95%
Public Debt Charges	15,375,161,493	4,600,000,000	9,499,628,254	14,099,628,254	13,280,365,872	819,262,382	94%
Others (Staff Loans, Grants, Subsidies, Other Transfers)	4,098,769,793	8,604,895,000 -	3,431,870,000	5,173,025,000	5,142,905,165	30,119,835	99%
Capital	146,539,823,862	279,835,094,000	46,561,320,000	326,396,414,000	263,160,989,235	63,235,424,765	81%
<b>Total Expenditure (including contingency) (b)</b>	<b>283,656,055,805</b>	<b>437,338,312,764</b>	<b>99,093,748,236</b>	<b>536,432,061,000</b>	<b>455,449,578,591</b>	<b>80,982,482,409</b>	<b>85%</b>

\* Variance and Performance measured against 2024 Final Budget



**Table 8 Assets and Liabilities**

Assets and Liabilities of the State			
Item	As at 31st December 2024	As at 31st December 2023	Change in Assets / Liabilities
<b>Assets</b>	<b>733,276,095,937</b>	<b>456,179,249,438</b>	<b>277,096,846,499</b>
Plants, Properties and Investments	404,422,973,262	213,622,426,508	190,800,546,754
Unclassified Assets	140,838,040,000	140,838,040,000	-
Investment Securities	25,330,883,593	15,501,415,718	9,829,467,875
Investment Property	22,421,987,212	21,732,248,210	689,739,003
Cash and Cash Equivalents	110,900,668,421	29,969,436,900	80,931,231,521
Receivables	29,340,450,449	34,456,847,103	- 5,116,396,654
Inventories (Stocks)	21,093,000	58,835,000	- 37,742,000
<b>Liabilities</b>	<b>249,046,720,668</b>	<b>233,072,391,054</b>	<b>15,974,329,614</b>
Debt (Long and Short Term)	215,352,748,958	187,508,389,099	27,844,359,859
Payables and Other Liabilities	33,693,971,710	45,564,001,955	- 11,870,030,245

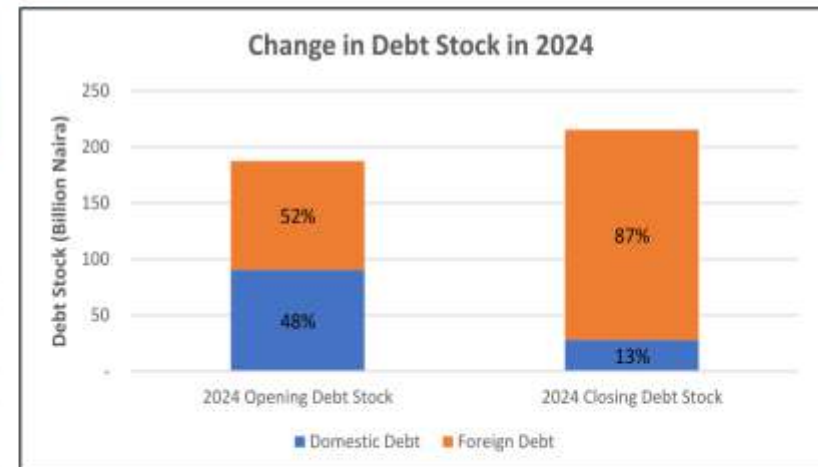
**Figure 11: Assets & Liabilities Chart**



**Table 9 Dynamics in Debt Stock**

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2024 Opening Debt Stock	90,445,038,662	97,063,350,437	<b>187,508,389,099</b>
2024 New Loans Taken	-	29,860,095,063	<b>29,860,095,063</b>
2024 Principal Repayment	1,602,505,142	6,755,782,386	<b>8,358,287,528</b>
Adjustments (Positive means increase)	- 60,976,384,380	67,318,936,704	<b>6,342,552,324</b>
<b>2024 Closing Debt Stock</b>	<b>27,866,149,140</b>	<b>187,486,599,818</b>	<b>215,352,748,958</b>
Net Increase in Debt Stock	- 62,578,889,522	90,423,249,381	<b>27,844,359,859</b>
<b>Cost of Servicing Debt</b>			
Interest Payments in 2024	3,249,366,608	1,672,711,736	<b>4,922,078,344</b>
Approximate Interest Rate	5.5%	1.2%	2.4%

**Figure 12: Debt Stock in 2024 Chart**





## SECTION 6: TOP SECTORAL ALLOCATION

The financial information of top Ministries, Department Agencies/Sector allocation and the actual expenditure from the execution of the fiscal year budget is outlined in this section.

### Recurrent Expenditure

The recurrent expenditure data for the 11 sectors of the Kano State Development Plan are displayed in Table 8. In comparison to the total final budget and actual expenditure, the sectors' estimated recurrent budget and actual expenditure were N210.0 billion and N192.3 billion, respectively, reflecting 92% performance. Customarily, the largest share of actual and expected spending went to the education sector (65 and 57%, respectively). Contrary to the overall recurring forecast, the Women, Youth and Sport sector received the smallest portion of the budget estimate, amounting to N2.0 billion, with the lowest actual recurrent expenditure of 1.7 billion showcasing a performance of 83%.

### Capital Expenditure

The 11 sectors' capital expenditures are shown in Table 9. The performance of the sectors' capital expenditures shows that the listed sectors' actual capital expenditures

fell short of their corresponding budgeted amount by N63.1 billion, the infrastructure sector received the largest estimated budget of about N131.8 billion (72%) of the total budget with 83% performance as against the actual capital expenditure amounting to N109.4 billion. Education came in second with estimate of N71.6 billion and actual expenditure of N50.5 billion reflecting 71% performance level. However, 5.8 billion was the least estimated capital expenditure for Women, Youth and Sport sector with actual capital expenditure of N4.7 billion representing 81% performance.

### Total Expenditure

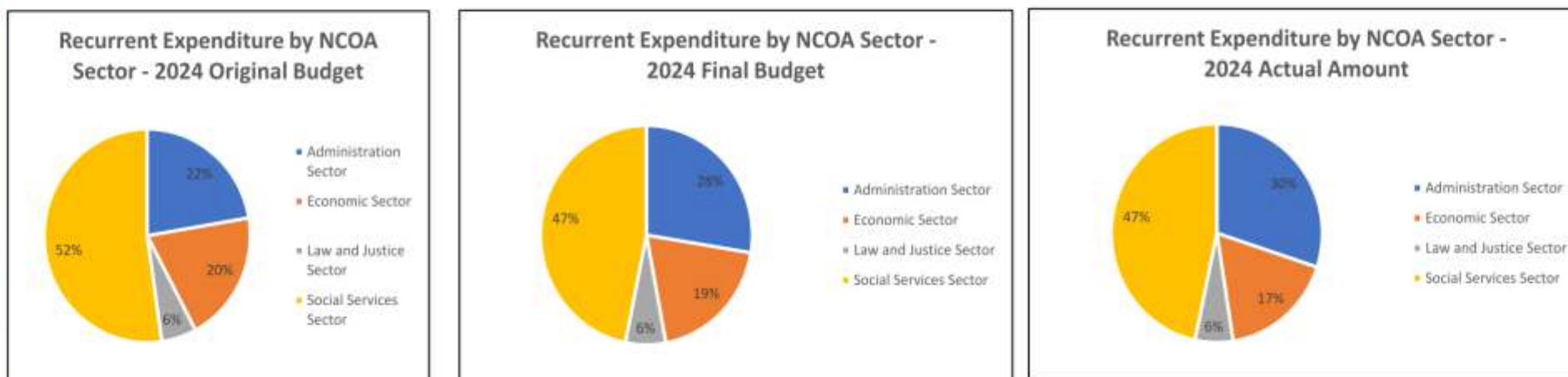
Table 10 shows the total estimated and actual expenditure based on the State MTSS sectors. Accordingly, Infrastructure sector took the lead with total estimated expenditure amounting to N155.1 billion with actual expenditure of N130.2 producing 84% performance, followed by education sector, which presents 81% performance level when compared total estimated expenditure of N137.7 billion against the actual total expenditure of N111.3 billion. Women, Youth and Sport took the least total expenditure with performance level of 82%

**Table 10 Recurrent Expenditure by NCOA Sector**

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	35,149,876,217	57,930,267,057	57,768,439,599	161,827,458	100%	28%	30%
Economic Sector	31,397,668,761	40,906,661,339	33,620,556,787	7,286,104,552	82%	19%	17%
Law and Justice Sector	8,643,100,649	12,893,592,997	11,161,591,014	1,732,001,983	87%	6%	6%
Social Services Sector	82,312,573,137	98,305,125,607	89,738,001,956	8,567,123,651	91%	47%	47%
<b>Total Expenditure</b>	<b>157,503,218,764</b>	<b>210,035,647,000</b>	<b>192,288,589,356</b>	<b>17,747,057,644</b>	<b>92%</b>		

\* Variance and Performance measured against 2024 Final Budget

**Figure 13: Recurrent Expenditure by NCOA Sector Chart**



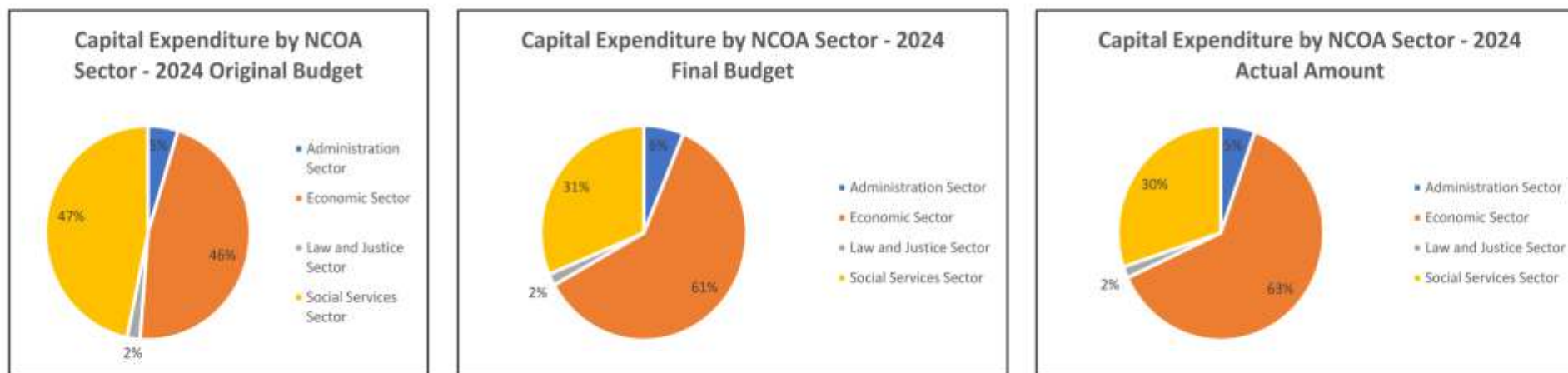


**Table 11 Capital Expenditure by NCOA Sector**

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	13,309,299,596	20,569,054,696	14,170,875,218	6,398,179,478	69%	6%	5%
Economic Sector	130,083,785,861	197,807,818,120	165,099,849,282	32,707,968,838	83%	61%	63%
Law and Justice Sector	5,693,398,026	5,773,398,026	4,550,063,134	1,223,334,892	79%	2%	2%
Social Services Sector	130,748,610,517	102,246,143,157	79,340,201,601	22,905,941,556	78%	31%	30%
<b>Total Expenditure</b>	<b>279,835,094,000</b>	<b>326,396,414,000</b>	<b>263,160,989,235</b>	<b>63,235,424,765</b>	<b>81%</b>		

\* Variance and Performance measured against 2024 Final Budget

**Figure 14: Capital Expenditure by NCOA Sector Chart**



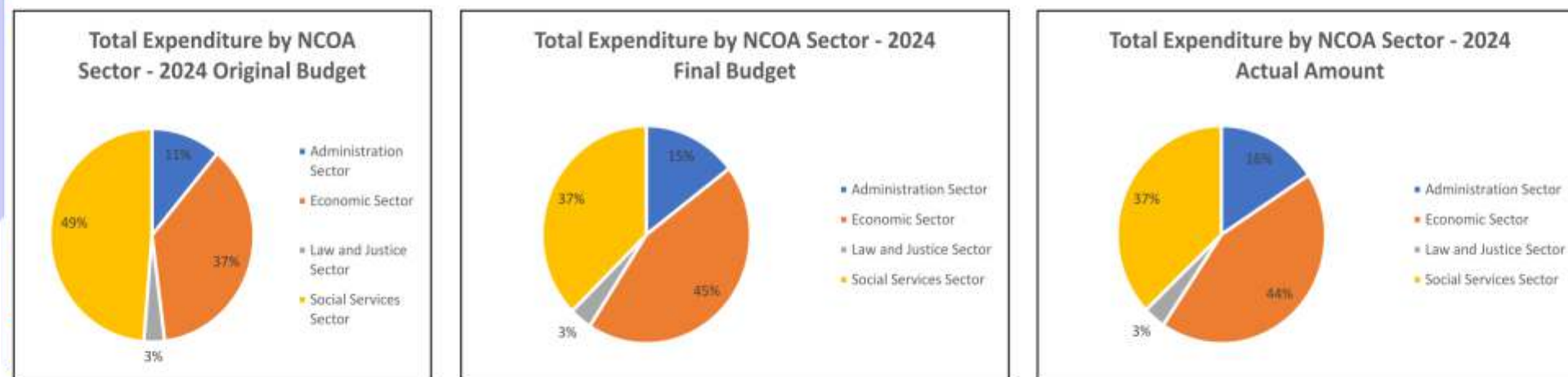


**Table 12 Total Expenditure by NCOA Sector**

Total Expenditure by NCOA Sector							
Infrastructure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	48,459,175,814	78,499,321,753	71,939,314,817	6,560,006,936	92%	15%	16%
Economic Sector	161,481,454,622	238,714,479,460	198,720,406,069	39,994,073,391	83%	45%	44%
Law and Justice Sector	14,336,498,675	18,666,991,023	15,711,654,148	2,955,336,875	84%	3%	3%
Social Services Sector	213,061,183,653	200,551,268,764	169,078,203,557	31,473,065,207	84%	37%	37%
<b>Total Expenditure</b>	<b>437,338,312,764</b>	<b>536,432,061,000</b>	<b>455,449,578,591</b>	<b>80,982,482,409</b>	<b>85%</b>		

\* Variance and Performance measured against 2024 Final Budget

**Figure 15: Total Expenditure by NCOA Sector Chart**



**Table 13: Recurrent Expenditure by Main Organisation**

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works & Housing	286,813,433	639,700,204	472,790,717	166,909,487	74%	0.30%	0.25%
Ministry of Health	2,176,485,883	2,701,128,764	2,604,429,615	96,699,149	96%	1.29%	1.35%
Ministry of Finance	274,128,881	676,658,881	546,467,000	130,191,881	81%	0.32%	0.28%
Ministry of Land and Physical Planning	112,519,802	405,761,968	219,779,686	185,982,282	54%	0.19%	0.11%
Ministry of Education	3,453,440,411	3,525,910,411	3,388,673,983	137,236,428	96%	1.68%	1.76%
Ministry of Water Resources	17,850,000	881,652,802	871,948,769	9,704,033	99%	0.42%	0.45%
SUBEB	81,625,474	258,003,474	257,393,666	609,808	100%	0.12%	0.13%
Kano State Water Board	146,802,010	341,466,103	43,024,947	298,441,156	13%	0.16%	0.02%
Kano State Ind. Elect. Comm.	50,592,500	84,934,755	551,342,250 -	466,407,495	649%	0.04%	0.29%
Ministry of Agric. & Natural Resources	157,188,900	290,698,900	183,303,693	107,395,207	63%	0.14%	0.10%
RAMPS Directorate	688,150,000	688,150,000	840,267,079 -	152,117,079	122%	0.33%	0.44%
Office of Secretary to State Government	2,000,000	4,000,000	4,000,000	-	100%	0.00%	0.00%
Kano State Road Maintenance Agency (KARMA)	183,222,940	501,869,314	445,897,200	55,972,114	89%	0.24%	0.23%
Primary Health Care Mgt. Board (PHCMB)	1,723,600,000	1,723,600,000	1,518,383,749	205,216,251	88%	0.82%	0.79%
Ministry for Higher Education	630,000,000	1,008,629,431	684,686,096	323,943,336	68%	0.48%	0.36%
KNARDA	27,600,000	32,100,000	31,469,000	631,000	98%	0.02%	0.02%
Housing Corporation	62,960,000	88,329,683	80,455,422	7,874,261	91%	0.04%	0.04%
Ministry of Women Affairs & Social Dev.	553,397,971	598,224,971	291,752,450	306,472,521	49%	0.28%	0.15%
Kano State Scholarship Board	62,420,000	125,950,000	122,741,100	3,208,900	97%	0.06%	0.06%
Senior Secondary Schools Mgt. Board	134,224,729	146,241,379	24,371,559	121,869,819	17%	0.07%	0.01%
Other Main Orgs	146,678,195,831	195,312,635,960	179,105,411,376	16,207,224,585	92%	92.99%	93.14%
<b>Total Expenditure</b>	<b>157,503,218,764</b>	<b>210,035,647,000</b>	<b>192,288,589,356</b>	<b>17,747,057,644</b>	<b>92%</b>		



**Table 14: Capital Expenditure by Main Organisation**

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works & Housing	46,897,572,596	87,369,494,132	87,023,302,969	346,191,163	100%	26.77%	33.07%
Ministry of Health	31,016,762,488	30,366,762,488	29,985,049,533	381,712,955	99%	9.30%	11.39%
Ministry of Finance	1,150,000,000	18,000,000,000	17,912,882,647	87,117,353	100%	5.51%	6.81%
Ministry of Land and Physical Planning	690,000,000	15,746,000,000	15,466,551,297	279,448,703	98%	4.82%	5.88%
Ministry of Education	35,449,086,441	10,725,911,291	10,292,890,417	433,020,874	96%	3.29%	3.91%
Ministry of Water Resources	6,018,400,000	9,442,400,000	9,266,869,844	175,530,156	98%	2.89%	3.52%
SUBEB	10,556,440,807	13,489,492,226	7,560,320,844	5,929,171,382	56%	4.13%	2.87%
Kano State Water Board	6,556,450,613	7,356,450,613	7,006,650,000	349,800,613	95%	2.25%	2.66%
Kano State Ind. Elect. Comm.	300,000,000	6,501,985,100	6,500,000,000	1,985,100	100%	1.99%	2.47%
Ministry of Agric. & Natural Resources	5,117,320,035	5,100,315,635	4,771,813,682	328,501,953	94%	1.56%	1.81%
RAMPS Directorate	4,120,000,000	4,120,000,000	4,030,097,459	89,902,541	98%	1.26%	1.53%
Office of Secretary to State Government	7,422,000,000	3,922,000,000	3,880,964,824	41,035,176	99%	1.20%	1.47%
Kano State Road Maintenance Agency (KARMA)	4,080,000,000	3,580,000,000	3,514,003,889	65,996,111	98%	1.10%	1.34%
Primary Health Care Mgt. Board (PHCMB)	5,188,718,235	3,888,282,642	3,336,224,807	552,057,836	86%	1.19%	1.27%
Ministry for Higher Education	3,481,792,521	3,465,792,521	3,146,551,104	319,241,417	91%	1.06%	1.20%
KNARDA	3,497,648,800	3,225,898,800	3,024,969,000	200,929,800	94%	0.99%	1.15%
Housing Corporation	5,890,399,153	2,785,000,000	2,700,000,000	85,000,000	97%	0.85%	1.03%
Ministry of Women Affairs & Social Dev.	3,015,200,000	2,915,200,000	2,507,800,000	407,400,000	86%	0.89%	0.95%
Kano State Scholarship Board	2,790,194,653	2,790,194,653	2,399,042,908	391,151,745	86%	0.85%	0.91%
Senior Secondary Schools Mgt. Board	4,073,000,000	2,573,000,000	2,376,767,673	196,232,328	92%	0.79%	0.90%
Other Main Orgs	92,524,107,659	89,032,233,899	36,458,236,340	52,573,997,559	41%	27.28%	13.85%
<b>Total Expenditure</b>	<b>279,835,094,000</b>	<b>326,396,414,000</b>	<b>263,160,989,235</b>	<b>63,235,424,765</b>	<b>81%</b>		



**Table 15: Total Expenditure by Main Organisation**

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works & Housing	47,184,386,029	88,009,194,336	87,496,093,686	513,100,650	99%	16.41%	19.21%
Ministry of Health	33,193,248,370	33,067,891,252	32,589,479,148	478,412,104	99%	6.16%	7.16%
Ministry of Finance	1,424,128,881	18,676,658,881	18,459,349,647	217,309,234	99%	3.48%	4.05%
Ministry of Land and Physical Planning	802,519,802	16,151,761,968	15,686,330,983	465,430,985	97%	3.01%	3.44%
Ministry of Education	38,902,526,852	14,251,821,702	13,681,564,400	570,257,302	96%	2.66%	3.00%
Ministry of Water Resources	6,036,250,000	10,324,052,802	10,138,818,613	185,234,189	98%	1.92%	2.23%
SUBEB	10,638,066,281	13,747,495,699	7,817,714,510	5,929,781,190	57%	2.56%	1.72%
Kano State Water Board	6,703,252,622	7,697,916,715	7,049,674,947	648,241,769	92%	1.44%	1.55%
Kano State Ind. Elect. Comm.	350,592,500	6,586,919,855	7,051,342,250	- 464,422,395	107%	1.23%	1.55%
Ministry of Agric. & Natural Resources	5,274,508,935	5,391,014,535	4,955,117,375	435,897,160	92%	1.00%	1.09%
RAMPS Directorate	4,808,150,000	4,808,150,000	4,870,364,538	- 62,214,538	101%	0.90%	1.07%
Office of Secretary to State Government	7,424,000,000	3,926,000,000	3,884,964,824	41,035,176	99%	0.73%	0.85%
Kano State Road Maintenance Agency (KARMA)	4,263,222,940	4,081,869,314	3,959,901,089	121,968,225	97%	0.76%	0.87%
Primary Health Care Mgt. Board (PHCMB)	6,912,318,235	5,611,882,642	4,854,608,555	757,274,087	87%	1.05%	1.07%
Ministry for Higher Education	4,111,792,521	4,474,421,952	3,831,237,200	643,184,752	86%	0.83%	0.84%
KNARDA	3,525,248,800	3,257,998,800	3,056,438,000	201,560,800	94%	0.61%	0.67%
Housing Corporation	5,953,359,153	2,873,329,683	2,780,455,422	92,874,261	97%	0.54%	0.61%
Ministry of Women Affairs & Social Dev.	3,568,597,971	3,513,424,971	2,799,552,450	713,872,521	80%	0.65%	0.61%
Kano State Scholarship Board	2,852,614,653	2,916,144,653	2,521,784,008	394,360,645	86%	0.54%	0.55%
Senior Secondary Schools Mgt. Board	4,207,224,729	2,719,241,379	2,401,139,232	318,102,147	88%	0.51%	0.53%
Other Main Orgs	239,202,303,490	284,344,869,860	215,563,647,715	68,781,222,144	76%	53.01%	47.33%
<b>Total Expenditure</b>	<b>437,338,312,764</b>	<b>536,432,061,000</b>	<b>455,449,578,591</b>	<b>80,982,482,409</b>	<b>85%</b>		

## **SECTION 7: TOP VALUE CAPITAL PROJECTS**

**T**his section portrayed the top 20 estimated and actual cost for capital projects implemented during the financial year 2024.

Table 16 displays various level of some top-value projects implemented in the fiscal year 2024. Therefore, five (05) projects out of total listed twenty (20) projects were completed, which represents 25%, while the remaining fifteen (15), representing 75%, are ongoing. Beside Construction projects (5KM roads) at various location

across the State amounting to N5.2 billion, the ongoing construction of road from Rogo, Bari, Falgore to Mahangi at Rogo & Tudun Wada Local Governments is the highest value amounting to N4.0 billion among all the projects executed reflecting 103% performance level. Whereas, excavation of demolished building debris at Kano Eid Prayer Ground in Kano Municipal Local Government scores the least value project among the list of 20 top value projects executed in 2024.





Table 16: Top 20 Valued Capital Projects

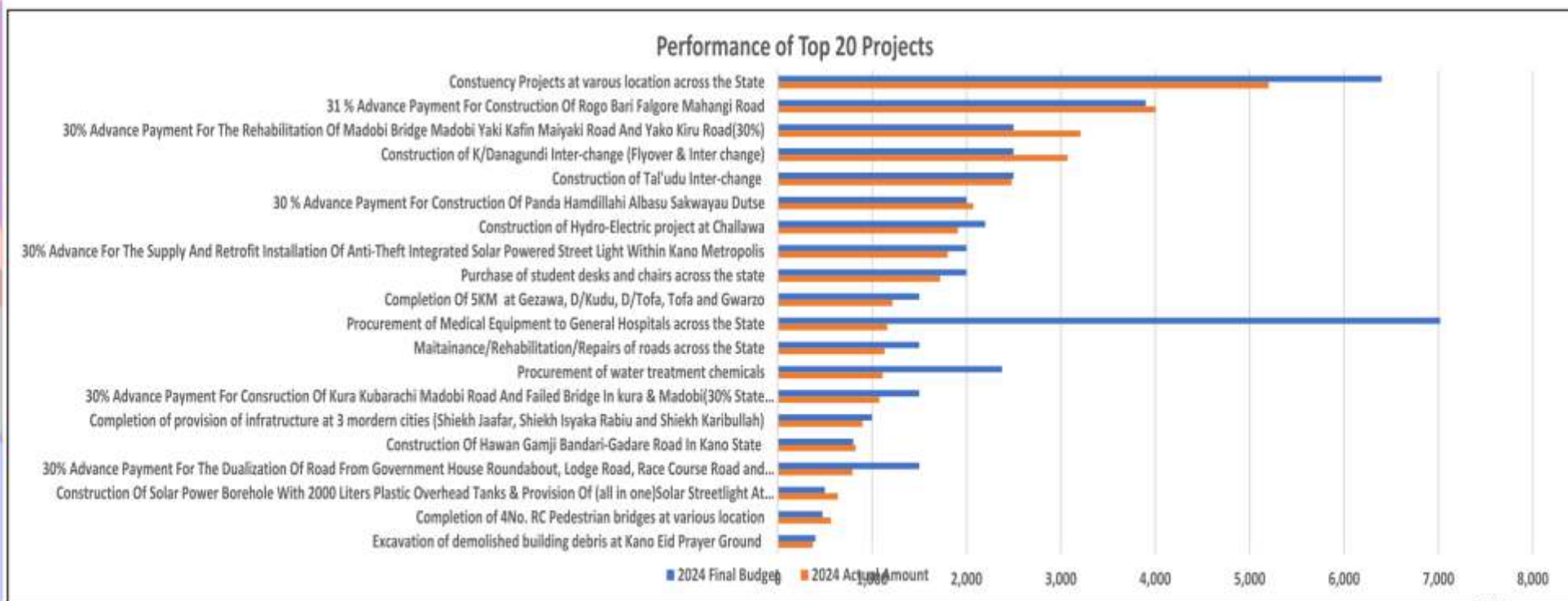
What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Constituency Projects at various location across the State	6,400,000,000	6,400,000,000	5,201,533,656	1,198,466,344	81%	State wide	Ongoing
31 % Advance Payment For Construction Of Rogo Bari Falgore Mahangi Road	1,000,000,000	3,900,000,000	4,005,062,740 -	105,062,740	103%	Rogo LGA	Ongoing
30% Advance Payment For The Rehabilitation Of Madobi Bridge Madobi Yaki Kafin Maiyaki Road And Yako Kuru Road(30%)	750,000,000	2,500,000,000	3,209,961,918 -	709,961,918	128%	Madobi, D/Tofa & Kuru LGA	Ongoing
Construction of K/Danagundi Inter-change (Flyover & Inter change)	5,000,000,000	2,500,000,000	3,072,064,665 -	572,064,665	123%	State wide	Ongoing
Construction of Tal'udu Inter-change	5,000,000,000	2,500,000,000	2,480,397,817	19,602,183	99%	State wide	Ongoing
30 % Advance Payment For Construction Of Panda Hamdillahi Albasu Sakwayau Dutse	100,000,000	2,000,000,000	2,071,263,223 -	71,263,223	104%	Albasu LGA	Complete
Construction of Hydro-Electric project at Challawa	100,000,000	2,200,000,000	1,909,753,225	290,246,775	87%	State wide	Ongoing
30% Advance For The Supply And Retrofit Installation Of Anti-Theft Integrated Solar Powered Street Light Within Kano Metropolis	200,000,000	2,000,000,000	1,800,668,428	199,331,572	90%	State wide	Ongoing
Purchase of student desks and chairs across the state	2,000,000,000	2,000,000,000	1,720,000,000	280,000,000	86%	State wide	Ongoing
Completion Of 5KM at Gezawa, D/Kudu, D/Tofa, Tofa and Gwarzo	500,000,000	1,500,000,000	1,217,014,433	282,985,567	81%	State wide	Ongoing
Procurement of Medical Equipment to General Hospitals across the State	9,420,000,000	7,020,000,000	1,162,022,950	5,857,977,050	17%	State wide	Complete
Maintenance/Rehabilitation/Repairs of roads across the State	1,500,000,000	1,500,000,000	1,133,335,777	366,664,223	76%	State wide	Ongoing
Procurement of water treatment chemicals	2,377,650,000	2,377,650,000	1,111,500,000	1,266,150,000	47%	State wide	Ongoing
30% Advance Payment For Construction Of Kura Kubarachi Madobi Road And Failed Bridge In kura & Madobi(30% State Contribution)	500,000,000	1,500,000,000	1,077,905,451	422,094,549	72%	Kura and Madobi LGA	Ongoing
Completion of provision of infratructure at 3 modern cities (Shiekh Jaafar, Shiekh Isyaka Rabiou and Shiekh Karibullah)	1,000,000,000	1,000,000,000	900,000,000	100,000,000	90%	State wide	Ongoing
Construction Of Hawan Gamji Bandari-Gadare Road In Kano State	300,000,000	800,000,000	827,241,359 -	27,241,359	103%	Gwarzo LGA	Ongoing
30% Advance Payment For The Dualization Of Road From Government House Roundabout, Lodge Road, Race Course Road and Daula Hotel Round About In Nassarawa LGA	400,000,000	1,500,000,000	793,495,615	706,504,385	53%	Nassarawa LGA	Complete
Construction Of Solar Power Borehole With 2000 Liters Plastic Overhead Tanks & Provision Of (all in one)Solar Streetlight At Makarantar Mal Ya'u Panisau In Ungogo (CV1)	200,000,000	500,000,000	637,741,520 -	137,741,520	128%	Ungoggo LGA	Complete
Completion of 4No. RC Pedestrian bridges at various location	175,000,000	475,000,000	563,221,591 -	88,221,591	119%	State wide	Ongoing
Excavation of demolished building debris at Kano Eid Prayer Ground	200,000,000	400,000,000	372,353,565	27,646,435	93%	Kano Municipal LGA	Complete
Others Capital Expenditure	242,712,444,000	281,823,764,000	227,894,451,303	53,929,312,697	81%		
<b>Total Capital Expenditure</b>	<b>279,835,094,000</b>	<b>326,396,414,000</b>	<b>263,160,989,235</b>	<b>63,235,424,765</b>	<b>81%</b>		

\* Variance and Performance measured against 2024 Final Budget





Figure 16: Largest Projects Chart



## **SECTION 8: CITIZEN-NOMINATED PROJECTS - IMPLEMENTATION STATUS REPORT**

**T**his section shows the financial information related to estimated budget and actual expenditure incurred on top citizen nominated during the fiscal year 2024.

The Table 14 below indicates that, from the 2024 budget execution, nine (09) citizens' nominated projects were completed, such as Construction of Rafin Yabawa (Kwalbatin Dan Hajiya) 8-Cell Box Culvert In Minjibir L.G.A, Provision of State Emergency Medical and Ambulance System across the State PHCM, Construction

of Danbare-Madobi Feeder Road , Kumbotso L.G.A and many more project, which represent 45% performance level.

Moreover, the remaining 11 projects including the State wide Women Empowerment Programme, Construction of Yandodo to Mai-Allo feeder Road in Kumbotso LGA, Reconstruction and repairs of Sexual Assault Referral Centers at Kiru LGA and Control of erosion at Garanga Bridge in Bunkure L.G.A etc were ongoing projects, representing 55%.

## Kano State Government: Citizens' Accountability Report on the Implementation of 2024 Budget

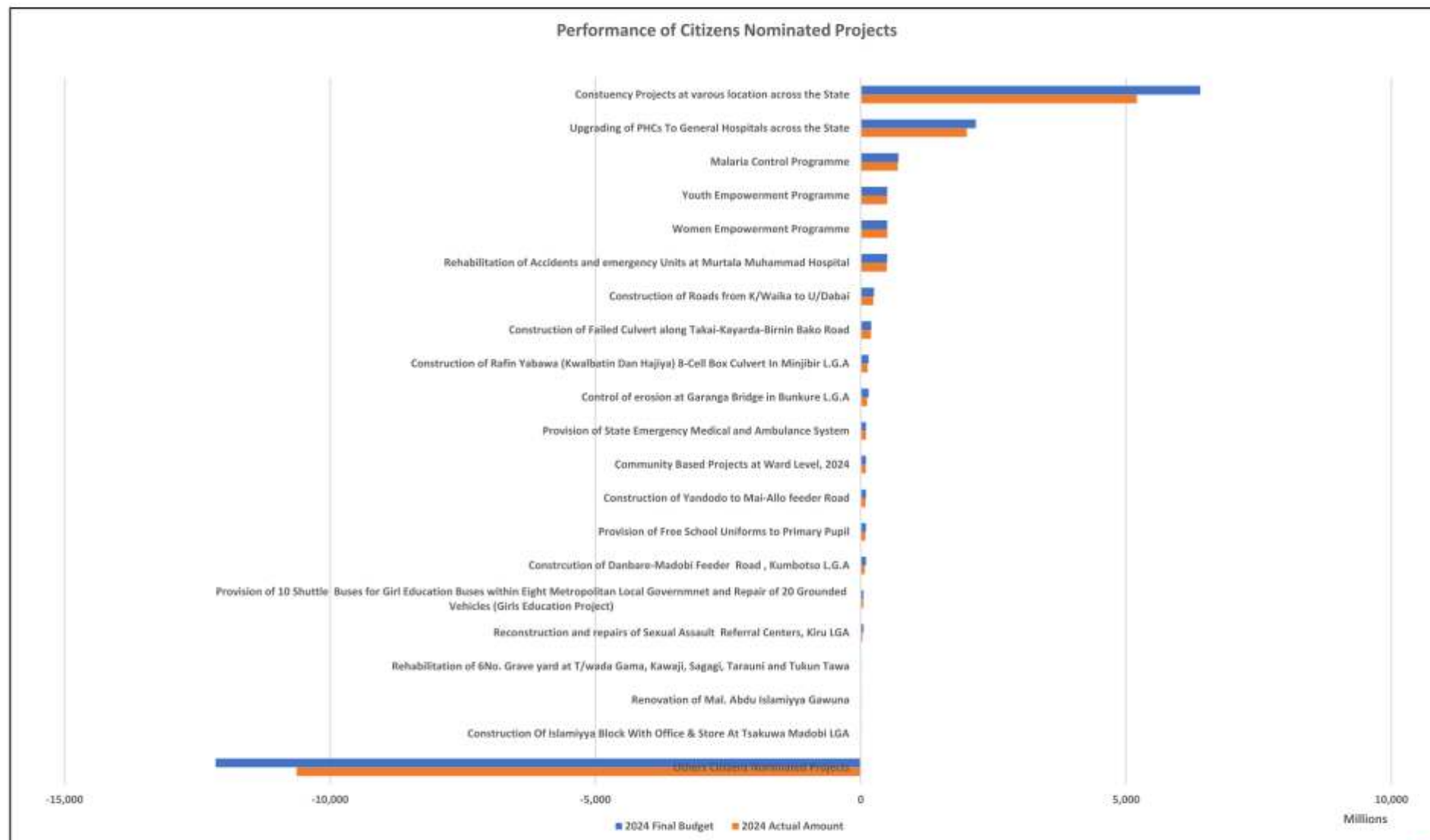
**Table 17: Citizens' Nominated Projects**

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Constuency Projects at varous location across the State	6,400,000,000	6,400,000,000	5,201,533,656	1,198,466,344	81%	State Wide	Ongoing
Upgrading of PHCs To General Hospitals across the State	2,170,000,000	2,170,000,000	2,000,000,000	170,000,000	92%	State Wide	Ongoing
Malaria Control Programme	709,383,938	709,383,938	700,000,000	9,383,938	99%	State Wide	Complete
Youth Empowerment Programme	500,000,000	500,000,000	500,000,000	-	100%	State Wide	Ongoing
Women Empowerment Programme	500,000,000	500,000,000	500,000,000	-	100%	State Wide	Ongoing
Rehabilitation of Accidents and emergency Units at Murtala Muhammad Hospital	500,000,000	500,000,000	490,000,000	10,000,000	98%	State Wide	Complete
Construction of Roads from K/Waika to U/Dabai	250,000,000	250,000,000	237,991,293	12,008,707	95%	Gwale LGA	Ongoing
Construction of Failed Culvert along Takai-Kayarda-Birnin Bako Road	100,000,000	200,000,000	191,191,005	8,808,995	96%	Takai L.G.A	Ongoing
Construction of Rafin Yabawa (Kwalbatin Dan Hajiya) 8-Cell Box Culvert In Minjibir L.G.A	46,000,000	146,000,000	130,259,383	15,740,617	89%	Minjibir L.G.A	Complete
Control of erosion at Garanga Bridge in Bunkure L.G.A	150,000,000	150,000,000	120,451,000	29,549,000	80%	Bunkure L.G.A	Ongoing
Provision of State Emergency Medical and Ambulance System	100,000,000	100,000,000	100,000,000	-	100%	State Wide	Complete
Community Based Projects at Ward Level, 2024	2,420,000,000	100,000,000	95,000,000	5,000,000	95%	State Wide	Ongoing
Construction of Yandodo to Mai-Allo feeder Road	100,000,000	100,000,000	89,948,366	10,051,634	90%	Kumbots L.G.A	Ongoing
Provision of Free School Uniforms to Primary Pupil	100,000,000	100,000,000	87,000,000	13,000,000	87%	State Wide	Ongoing
Constrction of Danbare-Madobi Feeder Road , Kumbotso L.G.A	100,000,000	100,000,000	75,000,000	25,000,000	75%	Kumbotso L.G.A	Complete
Provision of 10 Shuttle Buses for Girl Education Buses within Eight Metropolitan Local Governmnet and Repair of 20 Grounded Vehicles (Girls Education Project)	20,000,000	50,000,000	50,000,000	-	100%	State Wide	Complete
Reconstruction and repairs of Sexual Assault Referral Centers, Kiru LGA	50,000,000	50,000,000	35,000,000	15,000,000	70%	Kiru LGA	Ongoing
Rehabilitation of 6No. Grave yard at T/wada Gama, Kawaji, Sagagi, Tarauni and Tukun Tawa	2,500,000	10,000,000	9,500,000	500,000	95%	Nassarawa, Kano Municipal, Tarauni & Kumbotso L.G.As	Complete
Renovation of Mal. Abdu Islamiyya Gawuna	10,000,000	10,000,000	9,500,000	500,000	95%	Nassawa LGA	Complete
Construction Of Islamiyya Block With Office & Store At Tsakuwa Madobi LGA	10,000,000	10,000,000	6,388,479	3,611,521	64%	Madobi LGA	Complete
Others Citizens Nominated Projects	- 14,237,883,938 -	12,155,383,938 -	10,628,763,182 -	1,526,620,756	87%		
Total Value of Citizens Nominated Projects	-	-	-	-			

\* Variance and Performance measured against 2024 Final Budget



Figure 17: Citizens Nominated Projects Chart



## **SECTION 9: GENDER, EQUITY & SOCIAL INCLUSION (GESI) PROJECTS**

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects related to Gender Equity and Social Inclusion (GESI) in the fiscal year budget.

In the Kano State Government 2024 expenditure, the State government confirmed that projects promoting equity and social inclusion were inserted the budget estimate and appropriately executed. Therefore, 9 sampled projects identified as a 'Gender, Equity, and Social Inclusion (GESI)' were completed representing 45% performance out of the total 20 GESI projects. Accordingly, in its effort toward poverty alleviation, the

State government has created a budget code for women empowerment program, which is expected to help in addressing the problems of poverty among the women and gender inequality in the State.

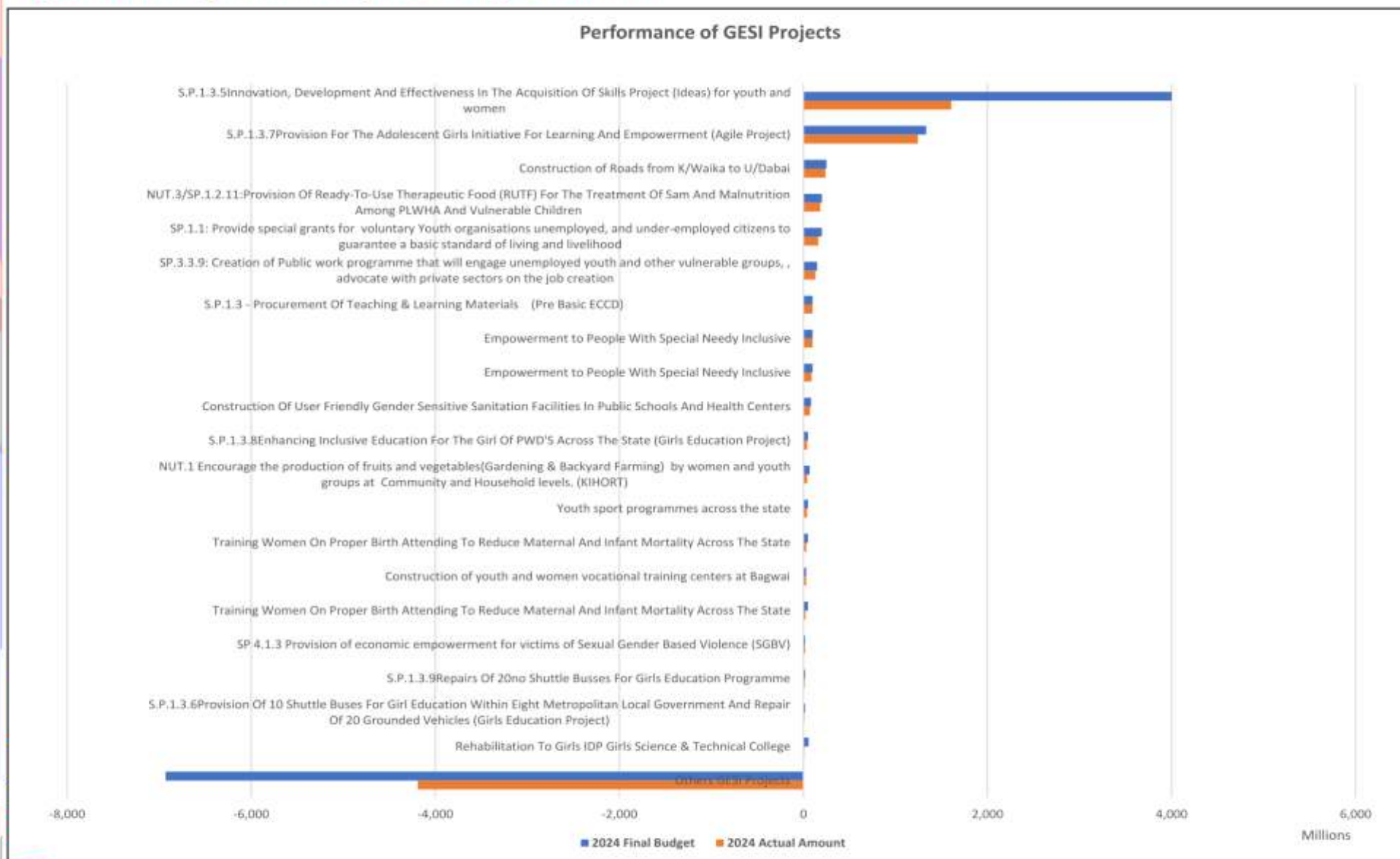
Table 18: GENDER, EQUITY &amp; SOCIAL INCLUSION (GESI) PROJECTS

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
S.P.1.3.5Innovation, Development And Effectiveness In The Acquisition Of Skills Project (Ideas) for youth and women	7,245,000,000	4,000,000,000	1,607,453,000	2,392,547,000	40%	Ministry of Education	Ongoing
S.P.1.3.7Provision For The Adolescent Girls Initiative For Learning And Empowerment (Agile Project)	16,000,000,000	1,333,824,850	1,243,329,000	90,495,850	93%	Ministry of Education	Ongoing
Construction of Roads from K/Waika to U/Dabai	250,000,000	250,000,000	237,991,293	12,008,707	95%	Gwale LGA	Ongoing
NUT.3/SP.1.2.11:Provision Of Ready-To-Use Therapeutic Food (RUTF) For The Treatment Of Sam And Malnutrition Among PLWHA And Vulnerable Children	200,000,000	200,000,000	185,271,000	14,729,000	93%	ministry of health	Ongoing
SP.1.1: Provide special grants for voluntary Youth organisations unemployed, and under-employed citizens to guarantee a basic standard of living and livelihood	200,000,000	200,000,000	162,000,120	37,999,880	81%	ministry of youth	Ongoing
SP.3.3.9: Creation of Public work programme that will engage unemployed youth and other vulnerable groups, , advocate with private sectors on the job creation	150,000,000	150,000,000	129,000,000	21,000,000	86%	ministry of youth	Ongoing
S.P.1.3 - Procurement Of Teaching & Learning Materials (Pre Basic ECCD)	100,000,000	100,000,000	100,000,000	-	100%	Ministry of Education	Ongoing
Empowerment to People With Special Needy Inclusive	100,000,000	100,000,000	100,000,000	-	100%	Ministry of Women Affairs & Social Dev.	Ongoing
Empowerment to People With Special Needy Inclusive	100,000,000	100,000,000	90,550,000	9,450,000	91%	Ministry of Women Affairs & Social Dev.	Ongoing
Construction Of User Friendly Gender Sensitive Sanitation Facilities In Public Schools And Health Centers	83,000,000	83,000,000	72,000,000	11,000,000	87%	ministry of youth	Ongoing
S.P.1.3.8Enhancing Inclusive Education For The Girl Of PWD'S Across The State (Girls Education Project)	50,000,000	50,000,000	41,828,277	8,171,723	84%	Ministry of Education	Ongoing
NUT.1 Encourage the production of fruits and vegetables(Gardening & Backyard Farming) by women and youth groups at Community and Household levels. (KIHORT)	67,240,000	67,240,000	41,100,000	26,140,000	61%	ministry of Agric	Ongoing
Youth sport programmes across the state	50,000,000	50,000,000	39,111,000	10,889,000	78%	ministry of youth	Ongoing
Training Women On Proper Birth Attending To Reduce Maternal And Infant Mortality Across The State	50,000,000	50,000,000	31,393,330	18,606,670	63%	Ministry of Health	Ongoing
Construction of youth and women vocational training centers at Bagwai	30,000,000	30,000,000	29,819,918	180,082	99%	Ministry of Women Affairs & Social Dev.	Ongoing
Training Women On Proper Birth Attending To Reduce Maternal And Infant Mortality Across The State	50,000,000	50,000,000	24,000,000	26,000,000	48%	Ministry of Women Affairs & Social Dev.	Ongoing
SP 4.1.3 Provision of economic empowerment for victims of Sexual Gender Based Violence (SGBV)	20,000,000	20,000,000	20,000,000	-	100%	Ministry of Women Affairs & Social Dev.	Ongoing
S.P.1.3.9Repairs Of 20no Shuttle Busses For Girls Education Programme	20,000,000	20,000,000	15,000,000	5,000,000	75%	Ministry of Education	Ongoing
S.P.1.3.6Provision Of 10 Shuttle Buses For Girl Education Within Eight Metropolitan Local Government And Repair Of 20 Grounded Vehicles (Girls Education Project)	20,000,000	20,000,000	11,390,000	8,610,000	57%	Ministry of Education	Ongoing
Rehabilitation To Girls IDP Girls Science & Technical College	56,211,519	56,211,519	8,150,769	48,060,750	15%	Ministry of Women Affairs & Social Dev.	Ongoing
Others GESI Projects	- 24,841,451,519	- 6,930,276,369	- 4,189,387,708	- 2,740,888,661	60%		
Total Value of GESI Projects							

\* Variance and Performance measured against 2024 Final Budget



**Figure 18: Performance of GESI Projects Chart**



## **SECTION 10: PUBLIC CONSULTATIONS WITH CITIZENS PRESENTING THE ANNUAL FINANCIAL STATEMENTS**

*The Kano State Audited Annual Financial Statements were made available on the State Government, Office of the Auditor General and Ministry of Finance Websites, specifically at this link address: [www.kanostate.gov.ng](http://www.kanostate.gov.ng), [www.finance.kn.gov.ng](http://www.finance.kn.gov.ng) or [www.audit.kn.gov.ng](http://www.audit.kn.gov.ng) as published on **21<sup>st</sup> May, 2025***

