Report Of The Auditor General On The Audited Accounts Of Government Of Kano State For The Year Ended 31st December, 2024

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AUD/C/ADM-89/XXIV/

14th July, 2025
19 Muharram 1447

The Rt. Honourable Speaker,
Kano State House of Assembly,
Audu Bako Secretariat,
Kano.

Dear Sir,

ANNUAL REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KANO STATE FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have the Honour to submit to the State House of Assembly six (6) signed copies of my report on the Accounts of the Government of Kano State for the year ended 31st December, 2024 containing audit observations on the Accountant-General's Financial Statements and observations made during the audit of the underlying accounting records of Ministries, Offices and Extra-Ministerial Departments. This is in accordance with Section **125** (2) of the Constitution of the Federal Republic of Nigeria **1999** (as amended) and Section **36**(i) of the Kano State Audit Law **2020** (as amended).

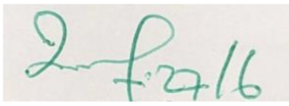
Please accept my highest regards.

Rabi'u Yusuf, CNA
Auditor General
Kano State

<u>Submission of Accounts</u>

The State Annual Accounts and Financial Statements of the Government of Kano State for the fiscal year ended 31st December, 2024 was first submitted to this Office on 16th April, 2025 and finally re-submitted on 30th April, 2025. Section **36**(i) of the Kano State Audit Law of **2020** (as amended), provides that "***the Auditor General shall within ninety (90) days of receipt of the Accountant General's Financial Statements and Accounts of the State, submit his/her report to the House of Assembly***".

In accordance with the provisions of Audit Law, **2020** (as amended), today **15th July, 2025**, I hereby submit my report on the Accounts of the Government of Kano State for the year ended **31st December, 2024** to the Rt. Hon. Speaker, Kano State House of Assembly for further legislative action, please.



Rabi'u Yusuf, cna
Auditor – General
Kano State.

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

Section I

Introduction

The Constitution of the Federal Republic of Nigeria, **1999** (as amended), which is the supreme extant Law, Kano State Audit Law, **2020** (as amended), Financial Regulations, Financial and Administrative Circulars; and other Laws of the Legislative House of Assembly are the regulatory framework under which the Auditor General discharges his responsibilities and obligations efficiently and effectively.

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 **1999** Constitution of the Federal Republic of Nigeria (as amended), I have certified the individual accounts subject to the observations and comments contain therein, the accounts have been kept and rendered in an approved new format of General Purpose Financial Statements (GPFS) in line with the International Public Sector Accounting Standards (IPSAS) Accruals basis approved by the Federal Accounts Allocation Committee (FAAC).

The current accruals statements approved by the FAAC and rendered were as:

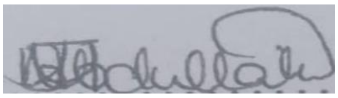
1. Statement of Financial Performance
2. Statement of Financial Position
3. Statement of Changes in Net Assets
4. Statement of Cash Flows
5. Statement of Comparison of Budget & Actual Amount
6. Statement of Notes to the Financial Statements

Office of the Auditor General	Rabi'u Yusuf, cna
Audu Bako Secretariat	Auditor – General
P.M.B. 3017	Kano.
Kano State.	

Kano State Government
Statement of Financial Performance

Description	Notes	2024 ₦'000	2023 ₦'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**
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)
Description	**Notes**	**2024 ₦'000**	**2023 ₦'000**
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)**	**(193,165,863)**
Surplus for the year		**183,635,593**	**35,254,446**



Jamila M. Abdullahi,FCNA, ACIT
Accountant General, Kano State.

Kano State Government

Statement of Financial Position

Description	Notes	2024 ₦'000	2023 ₦'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		**140,262,2121**	**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			
Accumulated surplus	35	484,229,374	223,106,859
		484,229,374	**223,106,859**
Total Net Assets/Equity		**733,276,095**	**456,179,250**

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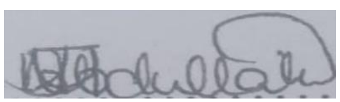
Kano State Government

Statement of Changes in Net Assets and Equity

Description	Note	Surplus/Deficit ₦'000	Other Reserves ₦'000	Capital Grants ₦'000	Total ₦'000
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
Surplus 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**



Jamila M. Abdullahi, FCNA, ACIT
Accountant General, Kano State.

Kano State Government

Statement of Cash Flow

Description Cash flows from Operating Activities	Notes	2024 ₦'000	2023 ₦'000
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)
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)

Description	Notes	2024 ₦'000	2023 ₦'000
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		**267,831,194**	**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)**
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**

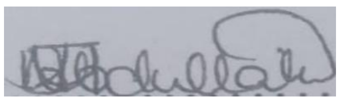
Jamila M. Abdullahi, FCNA, ACIT
Accountant General, Kano State.

Kano State Government

Statement of Comparison of Budget and Actual Amounts

Description	Actual Receipts & Payments	Budget 2024			Variance/Performance on Final Budget	
		Original	Revised	Final		
	a ₦'000	b ₦'000	c ₦'000	d=b+c ₦'000	e=a-d/d-a ₦'000	f = (a/d%) (d/a%)
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	13,280,366	4,600,000	9,499,628	14,099,628	819,261	94%

Description	Actual Receipts & Payments	Budget 2024			Variance/Performance on Final Budget	
	a ₦'000	Original b ₦'000	Revised c ₦'000	Final d=b+c ₦'000	e=a-d/d-a ₦'000	f = (a/d%) (d/a%) %
Grants and Subsidy	5,142,905	8,604,895	(3,431,870)	5,173,025	30,120	97%
Capital expenditure	262,688,751	279,835,094	46,561,320	326,396,414	63,712,663	80%
Total payments	**454,977,341**	**437,338,313**	**99,093,748**	**536,432,061**	**81,459,719**	**85%**
Net Receipts	**110,900,668**	**-**	**-**	**-**	**-**	**-**



Jamila M. Abdullahi, FCNA, ACIT
Accountant General, Kano State.

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 (IPSAB) 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 Account Basis) are still observed as a result of the conclusive 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 (MDA's) 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, 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, judgments and estimates are prudent and reasonable with consistent application of appropriate accounting policies.

Due diligence was carried out 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 Standards (ACCRUAL BASIS) and the guidelines issued by the FAAC Technical Sub-Committee on IPSAS implementation.

Jamila M. Abdullahi, FCNA, ACIT
Accountant General
Kano State.

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).

Rabi'u Yusuf, cna
Auditor – General
Kano.

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

Notes to the Financial Statements

Notes	Codes	Description	31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'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)**		
Notes	**Codes**			
1bi		**Note***		
		VAT received in the year ended 2023		60,622,831
		Less: VAT for Dec 2022 Received 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
1bii		Value Added Tax received in the year ended 2024	114,400,127	

			31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000
		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**	**Other Receipts (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**
2i		Other Receipts from FAAC in the year ended 2023		61,004,863
		less: Other Receipts for Dec 2022 Received 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**

			31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000
		Note*		
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		
		Remittance for the prior year Ecological Distribution received in 2024	2,500,351	
		Total Other Receipts (Cash Received) as per Bank Statement in year 2024	**243,417,884**	
		Note: a		
		Other receipts for December 2023 received in 2024		
		Add: Understated amount		
		Adjusted Amount of Other Receipts for the Month of January 2024		

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 year outstanding EFD (FGN). Refer to schedule 14

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

3	130101	**Aids & Grants**				
		MDAs/Projects	**Amount Received 2024**	**Amount Available for Expenditure 2024**	**Expenditure 2024**	**Balance as at 31st Dec, 2024**
3i	**13010101**	**Internal Grants**	**₦'000**	**₦'000**	**₦'000**	**₦'000**
1		Rural Access and Agricultural Mobility Projects Directorate	-	76,801	-	76,801
2		Kano State College of Education And Preliminary Studies (KSCEPS)				-
3		North West University, Kano	982,028.34	1,150,496	841,731.72	309,866
4		Kano State Qur'anic And Islamiyya Schools Management 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	364,950.00	376,840	374,511.78	2,328
6		Ministry of Agriculture	-	22,868	-	22,868
7		Kano State Polytechnic	1,891,629	2,328,965	1,955,107.00	373,858
8		Sa'adatu Rimi College of Education Kumbotso Kano	400,897	526,075	495,226	30,849
		Sub-Total	**3,744,243**	**4,586,784**	**3,771,315**	**816,570**
3ii	**13020401**	**External Grant**				
9		NG-Cares Fund	6,152,085	8,723,737	8,207,383	516,354
10		Agro-Climatic Resiliance in Semi-Arid Landscapes (ACReSAL)	6,852,746	7,586,222	7,486,184	100,038
11		Accelerating Nutrition Result in Nigeria (ANRIN)	4,596,100	4,819,532	4,515,271	304,260
12		Innovation Development and Effectiveness of the Acquisition of Skills (IDEAS)	1,612,346.22	1,617,055	1,607,453	9,601
13		Immunization Plus and Malaria Process by Accelerating Coverage and Transform Services (IMPACT)	-	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

					31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000
15		Adolescent Girls Initiatives for Learning and Empowerment (AGILE)	5,199,276	8,567,792	5,343,329	3,224,463
16		**Ministry of Agric**				-
a		Rural Access and Agricultural Marketing Project (RAAMP)	5,071,115	8,279,531	2,908,582	5,370,950
b		Ministry of Agriculture (SAPZ.)	481,300.00	962,600	481,300.00	481,300
c		Kano State Agropastoral Development Project (KSADP)	51,303	51,905	51,751	153,317
d		Kano FADAMA Cares	-	27,142	-	27,142
17		Kano State Bureau of Statistics	-	2	2	-
18		**Kano State Primary Health Care Mgt Board**				-
a		UNICEF	978,586.68	1,109,591	1,023,995	85,595
b		Routine Immunization Activities	88,002.30	143,479	141,458.64	2,021
c		HMOU	98,416.90	387,134	376,975.71	10,158
d		Basic Health Care Provision Fund (BHNPF)/National Primary Health Care Development Agency (NPHCDA)	918,551.96	1,698,411	336,224.81	1,362,186
19		COVID 19	-	4,864	-	4,864
20		**Ministry of Health:**				-
a		UNICEF	942,227	981,438	658,843	322,595
b		Health Basket (MoU)	306,460	467,363	189,181	278,181
c		Basic Health Care Provision Fund	-	350	-	350
a		SUBEB (BESDA)	8,123,256	8,872,638	5,660,864	3,211,773
b		SUBEB (UBEC Marching Grant)	2,706,475	5,324,750	1,253,203	4,071,547
		Sub-total	**45,728,248**	**67,203,232**	**42,498,282**	**24,858,113**
		Total Aids and Grants	**49,472,490**	**71,790,016**	**46,269,597**	**25,674,683**

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)**

Note	Code		31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'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
		Total	**40,867,739**	**22,008,717**
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**

Note	Code		31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000
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	**Houses**	**Total ₦'000**
		Sales	109,041	379,234
		Total	**109,041**	**379,234**
6	**1202**	**MDAs Revenues (Revenue from exchange transactions)**		
	120201	Licenses 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	7,179,910	1,888,912
	12020759	Back Duty Assessment & Recovery	6,068,972	4,909,323
		Total MDAs Revenues	**24,217,796**	**18,160,397**
***Details of Other Revenue State (See, Schedule 6)**				

7	120211	**Investments Income/Dividend**	**31st Dec, 2024 ₦'000**	**31st Dec, 2023 ₦'000**
7i	**12021102**	**Dividend 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)**		
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**

Note	Code		31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000
8i		**Note***		
		Total Salaries, Wages & Empl. Benefits for the year 2024	88,034,344	74,804,948
		Add:		
		Salary Arrears 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)**	2,009,657	1,077,564
	22020101	Local Travel & Transport: Training		
	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**
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**

Note	Code		31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000
11	**220203**	**Materials & Supplies (General)**		
	22020301	Office Stationeries/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**
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)	31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000
	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**
15	**220207**	**Consulting & Professional Services (General)**		
	22020701	Financial Consultancy	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**

Note	Code		31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000
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**
18	**220210**	**Miscellaneous Expenses General**		
	22021001	Refreshments & Meals	373,231	200,124
	22021002	Honorarium & 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 Govt. 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**	**31st Dec, 2024 ₦'000**	**31st Dec, 2023 ₦'000**
		Technical Advisers Commission	1,100,000	1,220,597
		Incentives	273,060	279,285
		Over Head	375,000	300,000
		Total	**1,748,060**	**1,799,882**

21i	**4401**	**Depreciation for the Year 2024**							
		Properties Plants and Equipments(PPE)	**Plants and Machineries**	**Motor Vehicle**	**Office Equipment**	**Furniture and Fixture**	**Infrastructure Assets**	**Life Assets**	**Total**
		Opening balance as at 1st January, 2024	7,290,002	8,535,415	4,572,537	4,674,858	145,380,869	235,271	213,622,427
		Additional during the year	8,841,748	11,060,740	3,103,866	5,736,676	160,100,648	49,036	216,891,392
		Reclassification	-	-	-	-	-	-	-
		Disposal	-	-	-	-	-	-	-
		Write-off	-	-	-	-	-	-	-
		Accumulated Depreciation:							
		Opening balance as at 1st January, 2024	(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)	(2,419,763)	(5,232,173)	(2,936,011)	(2,792,595)	(10,022,489)	(3,540)	(25,179,875)
		Balance Carried forward 31st Dec, 2024	**(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 31th Dec 2024 A-B=C	**13,711,988**	**14,363,982**	**4,740,392**	**7,618,939**	**295,459,028**	**280,767**	**405,333,943**
21ii	**4401**	**Depreciation for the Year 2023**							
		Opening balance as at 1st January, 2023	4,242,283	7,289,874	3,314,857	2,239,587	90,031,456	148,712	137,576,257
		Additional during the year	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)	**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	(1,192,765)	(4,694,038)	(4,694,097)	(975,075)	(66,313,536)	(16,867)	(79,802,443)
		Additional during the year (B)	(1,286,471)	(3,109,080)	(1,734,411)	(1,357,217)	(12,641,815)	(3,540)	(21,233,392)
		Balance Carried forward 31st Dec, 2023	**(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 31th Dec 2023 A-B=C	**7,290,002**	**8,535,415**	**4,572,537**	**4,674,858**	**145,380,869**	**235,271**	**213,622,427**

21iii	**24**	**Depreciation**	**31st Dec, 2024 ₦'000**	**31st Dec, 2023 ₦'000**
	2401	**Depreciation on Plants Properties and Equipments (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**	**31st Dec, 2024 ₦'000**	**31st Dec, 2023 ₦'000**
	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	**146,539,824**
22		**Unclassified Assets**		140,838,040
				140,838,040

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

*Details of Capital Expenditure (See, Schedule 12)

23	310901	Investments in Securities	31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000
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. Rabiu, 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 Add: Purchase of 50 Units of Houses at Kura LGA Total Investment Cost Less: Sales (Proceedings) during the year 2024 **Closing Balance as at 31st December 2024**		
***Details of Investments (See, Schedule 7)**				

25	**310201**	**Cash and cash equivalents**	**31st Dec, 2024 ₦'000**	**31st Dec, 2023 ₦ '000**
	31020103	MDAs Bank Balances (Annual Board of Survey)	2,280,747	7,459,302
	31020104	Treasury Bank Balances	82,343,546	7,864,355
	31020106	Capital Receipts (Grants) Balances	25,674,683	14,442,912
	31020108	Deposit with Crown Agent	341,240	202,868
			110,640,217	**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 Coucelling 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

Note	Code		31st Dec, 2024 ₦'000	31st Dec, 2023 ₦ '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 Bureau	-	2,591
		Ministry for Higher Education	-	1,566
		Kano State Bureau 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**

			31st Dec, 2024 ₦'000	31st Dec, 2023 ₦ '000
28iii	**2206**	**Repayment of Loan (Total Debt Service)**		
	220303	Principal Amount	13,280,366	9,257,321
	220601 & 220602	Public Debt Charges	4,922,078	6,117,840
			18,202,444	**15,375,161**
		***Details of Repayment (See, Schedule 10)**		
		Note		
The State Internal 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, Excess 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 & 41030103	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**

	Note*			
	Contractors Liabilities/Arrears	**₦'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**		

***Details of Payables (See, Schedule 15)**

	Payables and other liabilities			**31st Dec, 2024 ₦'000**	**31st Dec, 2023 ₦'000**
29	**410401**				
	41040102	Kano State Pension Fund Trustees		3,678,096	6,678,096
	41030102 & 41030103	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**

		Note*	**₦'000**		
		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)**			
30		**Proceeds from Borrowing**		**31st Dec, 2024 ₦'000**	**31st Dec, 2023 ₦'000**
		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**
		Loan Repayment for the year ended 2024	18,202,444		
		less: Repayments for Dec 2023 Paid in Jan 2024	(963,905)		

				31st Dec, 2024 ₦'000	31st Dec, 2023 ₦ '000
		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
		Augmentated 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**
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)**		**31st Dec, 2024 ₦'000**	**31st Dec, 2023 ₦'000**
		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)**
		Note*			
		Crown Agent Balance as at 31st December 2024 (£177,341.38 @ ₦1924.20)		341,240	
		Crown Agent Balance as at 31st December 2023 (£177,341.38 @ ₦1143.94)		(202,867)	
		Loss on foreign exchange translations		**138,373**	
		Sovereign 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 ₦'000**	**Market Value ₦'000**	**Gain/Loss ₦'000**
		Description			
1		National Urban Water Sector Reform III	2,983,646	4,784,664	(1,801,017)
2		National Urban Water Sector Reform III (2)	8,993,930	15,948,879	(6,954,949)
11		Rural Access Agricultural Marketing Project	3,480,921	6,356,913	(2,875,992)
3		Multi-States Road Project	3,563,926	6,197,610	(2,633,683)
4		Malaria Control Booster Project	3,600,096	5,940,483	(2,340,387)
5		State Education Sector Project	19,178,413	31,728,312	(12,549,899)
6		Third National Fadama Development	4,362,641	7,193,564	(2,830,922)
7		Health System Development project 11 (Add)	1,310,717	2,443,918	(1,133,201)
8		Commercial Agricultural Development	12,953,085	21,288,819	(8,335,734)
9		Malaria Control Booster Project (Add. Financing)	2,672,245	4,548,023	(1,875,778)
10		National Erosion & Watershed Management Project	2,464,222	4,214,002	(1,749,780)
12		Agro Processing Productivity Enhancement & Live hood Support (APPEALS)	31,499,507	53,737,099	(22,237,592)
		TOTAL	**97,063,350**	**164,382,287**	**(67,318,937)**
35		**Accumulated Surplus/(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**		

Schedule 1

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	**₦'000**	**₦'000**	**₦'000**	**₦'000**	**₦'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

Total Deductions 2024

Discription	Foreign Deductions	Domestic Deductions	Ecological Fund Deduction on Exchange Gain	Ecological Fund Deduction on SRA	Total Deductions e=(a+b+c+d)
Months	**₦'000**	**₦'000**	**₦'000**	**₦'000**	**₦'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

2024 FAAC 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	4,001,635	43,720,954
Total	**55,877,787**	**23,026,735**	**2,185,473**	**4,138,955**	**70,214,897**	**59,411,221**	**33,755,261**	**248,610,329**
January 2025 (Dec, 2024)	3,990,561	-	203,397	624,195	-	-	-	4,818,153

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	**₦'000**	**₦'000**	**₦'000**	**₦'000**	**₦'000`**	**₦'000**	**₦'000**	**₦'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	4,001,635	43,732,991
Total	**54,372,099**	**23,026,735**	**2,500,351**	**4,138,955**	**70,214,897**	**59,411,221**	**33,755,261**	**247,419,520**
***Note: Other Receipts**								
Refund Royalty	4,011,463							
Revenue/Augmentation	4,893,984							
Solid Mineral	157,282							
Flood Intervention	3,000,000							
Refund From Federation	4,001,635							
Payments for Goods	17,690,897							
	33,755,261							
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 Remitted in 2024				**314,879**				

Schedule 3

AIDS & 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
	₦'000	₦'000	₦'000	₦'000	₦'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 Management 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 Agriculture	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 Resilience in Semi-Arid Landscapes (ACReSAL)	733,476	6,852,746	7,586,222	7,486,184	100,038
Accelerating Nutrition Result in Nigeria (ANRIN)	223,432	4,596,100	4,819,532	4,515,271	304,260
Innovation Development and Effectiveness of the Acquisition of Skills (IDEAS)	4,708.43	1,612,346.22	1,617,055	1,607,453	9,601

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
	₦'000	₦'000	₦'000	₦'000	₦'000
Immunization Plus and Malaria Process by Accelerating 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
Adolescent Girls Initiatives for Learning and Empowerment (AGILE)	3,368,516	5,199,276	8,567,792	5,343,329	3,224,463
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	141,458.64	2,021
HMOU	288,717	98,416.90	387,134	376,975.71	10,158
Basic Health Care Provision Fund (BHNPF)/National Primary Health Care Development Agency (NPHCDA)	779,859	918,551.96	1,698,411	336,224.81	1,362,186
COVID 19	4,864	-	4,864	-	4,864
Ministry of Health:	-				-
UNICEF	39,211	942,227	981,438	658,843	322,595

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
	₦'000	**₦'000**	**₦'000**	**₦'000**	**₦'000**
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	5,660,864	3,211,773
SUBEB (UBEC Marching Grant)	2,618,276	2,706,475	5,324,750	1,253,203	4,071,547
Total Aids and Grants	**22,390,396**	**49,472,490**	**71,790,016**	**46,269,597**	**25,674,683**

Schedule 4

INTERNALLY GENERATED REVENUE (IGR)

CODE	DESCRIPTION	January	February	March	April	May	June	July	August	September	October	November	December	Total
		₦ '000	₦ '000	₦ '000	₦ '000	₦ '000	₦ '000	₦ '000	₦ '000	₦ '000	₦ '000	₦ '000	₦ '000	₦ '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	Withholding Tax on Consultancy/Professional 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
12010316	Excess Charges/Interest Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
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 Assessment (Tax Audit)	7,282	19,543	49,555	39,854	98,440	39,547	46,767	1,546,504	46,430	71,058	38,856	63,500	2,067,337
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	96	81	104	91	91	101	145	99	84	140	1,234
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

CODE	DESCRIPTION	January	February	March	April	May	June	July	August	September	October	November	December	Total
		₦ '000	**₦ '000**	**₦ '000**	**₦ '000**	**₦ '000**	**₦ '000**	**₦ '000**	**₦ '000**	**₦ '000**	**₦ '000**	**₦ '000**	**₦ '000**	**₦ '000**
12020132	Drivers licince	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 Registration 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	Agricultural 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**
TOTAL		**4,216,286**	**3,571,412**	**3,367,249**	**3,834,892**	**3,968,606**	**3,522,372**	**4,403,503**	**5,435,634**	**5,694,007**	**6,539,332**	**5,171,113**	**10,408,979**	**60,133,385**

Schedule 5

State Payroll - Salary and Wages

Month	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**

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**

Off-Payroll Salary and Wages

Month	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)
	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000	₦'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**

Off the Salary Related Payments (Judges and Casual Staff Allowances)

MDAs	Months						
	January	February	March	April	May	June	Total
	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000	₦'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 Commission	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**

MDAs	Months						
	July	August	September	October	November	December	Total
	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000	₦'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 6

OTHER REVENUE

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

Months	**Amount**
	₦'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	**₦'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'	₦'000		N'	₦'000	₦'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**

	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'	₦'000		N'	₦'000	₦'000
C	**Investment In Properties**							
1	Housing Corporation (Sheikh N. Kabara, Sheikh I. Rabiu, 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

OVERHEAD COST AND OTHER RECURRENT EXPENDITURE

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Performance %
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 Counseling 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%
011200400100	Assembly Service Commission	38,736.00	232,562.50	-	-	232,562.50	193,826.50	17%
012300100100	Min. of Information & 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%

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Performance %
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 Zakkat 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	Kano State 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%**
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%

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Performance %
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%
022900600100	Kano State Permissible Weight and Weight Bridges	-	30,000.00	-	-	30,000.00	30,000.00	0%
023000100100	Ministry of Solid Menirals 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%

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Performance %
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%**
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%

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Performance %
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%
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%

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Performance %
052101000100	Kano State College of Health Sciences & 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%
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	1,685.37	4,430.00	340.00	-	4,770.00	3,084.63	35%
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	19,320.13	17,825.00	6,332.80	-	24,157.80	4,837.68	80%
053500700100	Kano Urban Beauutification 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	Chieftaincy 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 Alleviation	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%

Admin Code	MDAs	Actual Amount 2024	2024 Approved Budget	2024 Adjustments	2024 Adjustments	2024 Revised Budget	Variance	Performance %
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%
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 University	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	Kano State Livestock Academy 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 Premilinary 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 ON CASH, BANK BALANCES, STAMPS OF STATE MDA'S AS AT 31st DECEMBER, 2024 YEAR ENDED

S/N	NAME OF MDA'S	BANK	Account 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	Guaranty 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	Guaranty 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 Mechanization Institution	Sterling	0025978675	20	20

S/N	NAME OF MDA'S	BANK	Account Number	Bank Reconciliation	Bank Certification Balance
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
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

S/N	NAME OF MDA'S	BANK	Account Number	Bank Reconciliation	Bank Certification Balance
35	Government Technical College Gabasawa	Keystone	1006247653	6	6
36	Government Technical College Gani	Union	0036475404	1	1
37	Govt. Technical College Gaya	First	3078773801	2	2
38	Govt. Technical College Gezawa	POLARIS	1766790755	0	0
39	Govt. Technical College Gwale	UBA	1017712971	1	1
40	Govt. Technical College Kabo	Diamond	0051469572	6	6
41	Govt. Technical College Kachako	Polaris	1006179497	6	6
42	Government Technical College Kano	Access	0023350039	1	1
43	Govt. Technical College Karaye	Unity	0022740009	0	0
44	Govt. Technical College Kunchi	First	2024233107	0	0
45	Govt. Technical College Makoda	First	2024327905	0	0
46	Govt. Technical College Minjibir	Polaris Bank	1766790834	1	1
47	Govt. Technical College Nassarawa	Stanbic	0008355617	2	2
48	Govt. Technical College Rano	UBA	1017763351	1	1
49	Govt Technical College Rogo	Unity	0022830146	1	1
50	Govt Technical College Sani Abacha	Stanbic	0009223946	2	2
51	Govt. Technical College Sumaila	Unity	0025305146	3	3
52	Government Technical College Tiga	Zenith	1015541807	0	0
53	Government Technical College Tofa	Zenith	1015527245	19	19
54	Govt. Technical College UngogoI	Guaranty Trust	0109493515	14	14
55	Govt. Technical College Ungogo II	Access	0060931862	2	2
56	Govt. Technical College Warawa	Stanbic	0008683228	2	2
57	Govt. Technical College Wudil	First	2024493820	1	1

S/N	NAME OF MDA'S	BANK	Account Number	Bank Reconciliation	Bank Certification Balance
58	Govt. House, Police & Administration	Unity Bank	0058508145	109,864	109,864
59	Govt. House, PPS	zenith	1310916553	689	689
60	Guidance and Counseling	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	Guaranty 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
78	Kano State Health Trust Fund	Sterling	0073528253	1	1

S/N	NAME OF MDA'S	BANK	Account Number	Bank Reconciliation	Bank Certification Balance
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	Guaranty 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	Guaranty 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

S/N	NAME OF MDA'S	BANK	Account Number	Bank Reconciliation	Bank Certification Balance
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
104	Ministry of Environment	Zenith	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	Ministry of Internal Security & 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	Ministry of Rural & Comm. Dev.	FCMB	5075893019	23,569	23,569
117	Muhammad Abubakar Rimi S/Gari Market	First Bank	2005490970	1,804	1,804
118	Muhammad Abubakar Rimi S/Gari Market	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

S/N	NAME OF MDA'S	BANK	Account Number	Bank Reconciliation	Bank Certification Balance
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
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 Anesthesia	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 Science & 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

S/N	NAME OF MDA'S	BANK	Account Number	Bank Reconciliation	Bank Certification Balance
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
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 9b
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
			₦'000	₦'000	₦'000	₦'000	₦'000	₦'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 Management 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	-	29,860,095.06	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**

S/N	Creditors	Project	1st January, 2024	Additional Loan	Principal	Interest	Total Debt Services	31stDecember, 2024
			₦'000	**₦'000**	**₦'000**	**₦'000**	**₦'000**	**₦'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 Fin. 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 & 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**
		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

INTERNAL DEBTS STOCKS FOR THE YEAR 2024

Schedule 11

LOAN DEDUCTION

TOTAL DEDUCTION AT SOURCE (FAAC DISTRIBUTION FILE) FOR THE YEAR 2024							
Month	**CBN Power Intervention Fund**	**Contractual Obligation**	**FG Intervention**	**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**

ECOLOCICAL FUND DEDUCTIONS FOR THE YEAR 2024

Months	Ecological Fund Distribution On SRA	Ecological Fund Distribution On Exchange Gain	Ecological Non Ministerial Resources	Total Ecological Fund Distribution
	₦'000	**₦'000**	**₦'000**	**₦'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 24) ₦'000	2024 Approved Budget ₦'000	2024 Adjustments ₦'000	2024 Adjustments ₦'000	2024 Revised Budget ₦'000	Variance ₦'000	Performance %
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 and Counseling 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	Abubakar Rimi 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%
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%

Admin Code	MDAs	2024 Actual Expenditure (Jan-Dec 24) ₦'000	2024 Approved Budget ₦'000	2024 Adjustments ₦'000	2024 Adjustments ₦'000	2024 Revised Budget ₦'000	Variance ₦'000	Performance %
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 Commission	-	276,147	-	-	276,147	276,147	0%
017700100300	Kano State Hisbah Commission	-	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%
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	-	301,136	-	-	301,136	301,136	0%
022800400100	Kano State Information 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%

Admin Code	MDAs	2024 Actual Expenditure (Jan-Dec 24) ₦'000	2024 Approved Budget ₦'000	2024 Adjustments ₦'000	2024 Adjustments ₦'000	2024 Revised Budget ₦'000	Variance ₦'000	Performance %
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%
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	Zoological & 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 & Development 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%**

Admin Code	MDAs	2024 Actual Expenditure (Jan-Dec 24) ₦'000	2024 Approved Budget ₦'000	2024 Adjustments ₦'000	2024 Adjustments ₦'000	2024 Revised Budget ₦'000	Variance ₦'000	Performance %
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%
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%

Admin Code	MDAs	2024 Actual Expenditure (Jan-Dec 24) ₦'000	2024 Approved Budget ₦'000	2024 Adjustments ₦'000	2024 Adjustments ₦'000	2024 Revised Budget ₦'000	Variance ₦'000	Performance %
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%
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%
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%

Admin Code	MDAs	2024 Actual Expenditure (Jan-Dec 24) ₦'000	2024 Approved Budget ₦'000	2024 Adjustments ₦'000	2024 Adjustments ₦'000	2024 Revised Budget ₦'000	Variance ₦'000	Performance %
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%
056904800100	Kano State Scholarship Board	2,399,043	2,790,195	-	-	2,790,195	391,152	86%
056904900100	School of Acquisition 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**	**(17,851,020)**	**(10,672,000)**	**102,225,591**	**22,885,389**	**78%**
Grand Total		**262,683,751**	**279,835,094**	**30,967,441**	**15,573,326**	**326,375,861**	**63,692,110**	**80%**

Schedule 13

CASH AND CASH EQUIVALENT

TREASURY BANK BALANCES AT AS 31/12/2024

S/N	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 Reserved 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	77,742,628
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)		**82,348,543**

S/N	Banks	Account Name	Account No.	Amount ₦
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		25,674,683
		Sub-Total (B)		28,296,671
		Grant Total (A+B)		**110,645,213**

Schedule 14

Receivables 2024

	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
Tax Liabilities	**₦'000**	**₦'000**
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)		-

Pension & Gratuity Liabilities

Description	Amount ₦'000	Amount ₦'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 ₦'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 ₦'000**
Opening Balance 1st January 2024	**736,948**
Less: Gratuity Arrears paid in 2024	-
Total Salary & Contract Gratuity Arrears as at 31st December 2024 (E)	**736,948**
Public Debt Service	
Description	**Amount ₦'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

DEPRECIATION OF LIFE ASSET USING STRAITGHT LINE METHOD

S/N	Name of Animals	Class of Animal (s)	Date/Year of Purchase	No. of Animals (A) ₦'000	Unit Price (B) ₦'000	Life Span	Total Price (C) =A*B ₦'000	Actual Year Depreciation	Net Book Value ₦'000
1	Elephant	Mammal	15/01/2010	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	05/12/2010	1	450	45yrs	450	10	440
4	Dwarf Cow	M43	03/11/2017	1	450	45yrs	450	4	446
5	Dwarf Cow	M44	18/04/2013	1	450	45yrs	450	7	443
6	Dwarf Cow	M45	11/03/2012	1	450	45yrs	450	8	442
7	Dwarf Cow	M138	06/06/2009	1	450	45yrs	450	11	439
8	Red fronted Gazelle	M28	06/11/2017	1	250	12 -13yrs	250	7	243
9	Red fronted Gazelle	M127	10/11/2018	1	250	12 -13yrs	250	5	245
10	Red fronted Gazelle	M132	09/12/2018	1	250	12 -13yrs	250	5	245
11	Bush buck	M14	20/12/2008	1	150	13yrs	150	14	136
12	Bush buck	M16	21/02/2013	1	150	13yrs	150	8	142
13	Bush buck	M17	18/03/2014	1	150	13yrs	150	7	143
14	Bush buck	M17	18/03/2014	1	150	13yrs	150	7	143
15	Bush buck	M18	18/03/2014	1	150	13yrs	150	7	143
16	Capé Eland	M9	23/02/2008	1	6,000	15 – 20yrs	6,200	538	5,662
17	Capé Eland	M10	12/03/2008	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	05/12/2006	1	6,000	28yrs	6,200	444	5,756
20	Giraffe	M5	01/03/2007	1	6,000	28yrs	6,200	427	5,773

S/N	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
				₦'000	₦'000		₦'000		₦'000
21	Giraffe	M6	31/03/2015	1	2,500	28yrs	2,500	49	2,451
22	Giraffe	M7	28/05/2017	1	2,500	28yrs	2,500	32	2,468
24	Dog faced baboon	M49	1990	1	50	45yrs	50	3	47
25	Dog faced baboon	M51	12/04/2005	1	50	45yrs	50	2	48
26	Dog faced baboon	M156	17/05/2019	1	50	45yrs	50	0.20	50
27	Dog faced baboon	M195	29/12/2020	1	50	45yrs	50	0.10	50
28	Dog faced baboon	M196	29/12/2020	1	50	45yrs	50	0.10	50
29	Mona Monkey	M70	06/08/2007	1	30	22yrs	30	2	28
30	Mona Monkey	M71	14/08/2014	1	30	22yrs	30	1	29
31	Mona Monkey	M72	03/12/2017	1	30	22yrs	30	0.50	30
32	Mona Monkey		23/03/2020	1	30	22yrs	30	0.12	30
33	Mona Monkey		23/03/2020	1	30	22yrs	30	0.12	30
34	Mona Monkey		23/03/2020	1	30	22yrs	30	0.12	30
35	Red patas Monkey	M55	27/04/2007	1	35	24yrs	35	2	33
36	Red patas Monkey	M56	21/07/2008	1	35	24yrs	35	2	33
37	Red patas Monkey	M57	13/03/2014	1	35	24yrs	35	1	34
38	Red patas Monkey	M59	07/04/2015	1	35	24yrs	35	1	34
39	Red patas Monkey	M62	10/04/2016	1	35	24yrs	35	1	34
40	Red patas Monkey	M69	29/01/2018	1	35	24yrs	35	0.40	35
41	Red patas Monkey	M68	25/09/2017	1	35	24yrs	35	1	34
42	Red patas Monkey		26/09/2017	1	35	24yrs	35	1	34
43	Red patas Monkey		27/09/2017	1	35	24yrs	35	1	34
44	Sooty mangabey	M73	06/08/2014	1	70	18yrs	70	2	68
45	Tantalus Monkey	M53	21/10/2009	1	30	24yrs	30	1	29
46	Tantalus Monkey	M54	01/01/2017	1	30	24yrs	30	0.45	30
47	Tantalus Monkey	M185	20/10/2018	1	30	24yrs	30	0.34	30
48	Tantalus Monkey		21/10/2018	1	30	24yrs	30	0.34	30

S/N	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
				₦'000	₦'000		₦'000		₦'000
49	Lion	M3	15/06/2015	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	19/08/2008	1	650	10 - 25yrs	650	44	606
53	Stripped hyena	M22	08/02/2007	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	28/04/2019	1	300	24yrs	300	2	298
58	African civet cat	M129	19/11/2018	1	80	15yrs	80	1	79
59	Sand fox	M153	12/02/2019	1	10	8 – 10yrs	10	0.20	10
60	Sand fox	M154	12/02/2019	1	10	8 – 10yrs	10	0.20	10
61	Common Jackal	M36	05/06/2011	1	30	10 – 22yrs	30	2	28
62	Common Jackal	M37	04/06/2012	1	30	10 – 22yrs	30	2	28
63	Common Jackal	M39	04/04/2013	1	30	10 – 22yrs	30	2	28
64	Common Jackal	M40	13/03/2018	1	30	10 – 22yrs	30	1	29
65	Common Jackal	M142	26/03/2019	1	30	10 – 22yrs	30	0.50	30
66	Ratel Honey Badger	M97	08/01/2012	1	60	22yrs	60	2	58
67	Crested porcupine	M94	10/10/2006	1	60	8 – 12yrs	60	8	52
68	Crested porcupine	M95	30/05/2017	1	60	8 – 12yrs	60	2	58
69	Crested porcupine	M96	03/05/2017	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	01/03/2017	1	1	5yrs	1	0.07	1
73	**Rabbit**	M78	01/03/2017	1	1	5yrs	1	0.07	1
74	Rabbit	M79	26/11/2018	1	1	5yrs	1	0.05	1
75	Rabbit	M80	26/11/2018	1	1	5yrs	1	0.05	1
76	Rabbit	M81	26/11/2018	1	1	5yrs	1	0.05	1

S/N	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
				₦'000	₦'000		₦'000		₦'000
77	Rabbit	M82	19/03/2019	1	1	5yrs	1	0.04	1
78	Rabbit	M83	19/03/2019	1	1	5yrs	1	0.04	1
79	Rabbit	M84	19/03/2019	1	1	5yrs	1	0.04	1
81	Rabbit	M86	08/06/2019	1	1	5yrs	1	0.04	1
82	Rabbit	M87	08/06/2019	1	1	5yrs	1	0.04	1
83	Ostrich	B37	26/01/2005	1	750	50yrs	750	22	728
84	Ostrich	B38	08/05/2017	1	750	50yrs	750	5	745
85	Ostrich	B37	26/01/2005	1	750	50yrs	750	22	728
86	Ostrich	B38	08/05/2017	1	750	50yrs	750	5	745
87	Ostrich	B38		1	750	50yrs	750	5	745
88	Peacock	B94	17/06/2019	1	60	23yrs	60	1	59
89	Peacock	B95	17/06/2019	1	60	23yrs	60	1	59
90	Peacock	B96	19/07/2019	1	60	23yrs	60	1	59
91	Peacock	B97	19/07/2019	1	60	23yrs	60	1	59
92	Peacock	B40	21/05/2013	1	40	23yrs	40	1	39
93	Spotted Eagle	B49	02/02/2010	1	40	20yrs	40	2	38
94	Spur Wing Goose	B50	07/06/2000	1	12	11yrs	12	2	10
95	Spur Wing Goose	B51	26/06/2000	1	12	11yrs	12	2	10
96	Spur Wing Goose	B110	23/03/2020	1	12	11yrs	12	0.10	12
97	Spur Wing Goose	B111	23/03/2020	1	12	11yrs	12	0.10	12
98	Spur Wing Goose	B112	23/03/2020	1	12	11yrs	12	0.10	12
99	Crocodile	R44	25/05/2016	1	50	22yrs	50	1	49
100	Crocodile	R45	30/06/2017	1	50	22yrs	50	1	49
101	Crocodile	R46	30/06/2017	1	50	22yrs	50	1	49
102	Crocodile	R47	15/07/2018	1	50	22yrs	50	1	49
103	Crocodile	R48	15/07/2018	1	50	22yrs	50	1	49
104	Crocodile	R49	30/06/2017	1	50	22yrs	50	1	49

S/N	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
				₦'000	₦'000		₦'000		₦'000
105	Nile Monitor Lizard	R51	25/04/2018	1	12	10-20yrs	12	0.22	12
106	Rock Python	R52	09/05/2018	1	35	12yrs	35	1	34
107	Rock Python	R54	09/05/2018	1	35	12yrs	35	1	34
109	Rock Python	R62	03/07/2019	1	35	12yrs	35	1	34
110	Rock Python	R65	01/01/2020	1	35	12yrs	35	0.27	35
111	Snake	R59	11/04/2019	1	2	20yrs	2	0.02	2
112	Snake	R60	11/04/2019	1	2	20yrs	2	0.02	2
113	Snake	R61	11/04/2019	1	2	20yrs	2	0.02	2
114	Camel	M111,	15/8/2016	1	500	20yrs	500	11	489
115	Camel	M135	08/03/2019	1	200	20yrs	200	2	198
116	Camel	M135	13/12/2024	1	641	20yrs	641	0	641
117	Donkey	M122	07/02/2016	1	90	20yrs	90	2	88
118	Donkey	M123	15/12/2015	1	80	20yrs	80	2	78
119	Donkey	M146	11/02/2019	1	50	20yrs	50	0.45	50
120	Guinea Pig	M147	01/07/2019	1	1	4 – 6 yrs	1	0.04	1
121	Guinea Pig	M179	02/12/2019	1	1	4 – 6 yrs	1	0.04	1
122	Cane rat	M124	05/05/2015	1	5	5yrs	5	1	4
123	Four (4) horned Ram	M136	02/02/2019	1	70	5yrs	70	3	67
124	Sheep	M137	08/03/2019	1	40	5yrs	40	1	39
125	Ram	M162	08/11/2019	1	20	5yrs	20	1	19
126	Giant Tortoise	D64	1990	1	400	150yrs	400	8	392
127	Duiker		16/07/2020	1	80	20yrs	80	0.36	80
128	Zebra		17/07/2011	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**	**3,540**	**280,767**

Section II

Annual Financial Statements

BUDGET PERFORMANCE

The opening balance of Kano State Government for the financial year 2024 was *Twenty-Nine Billion, Nine Hundred and Sixty-Nine Million, Four Hundred and Thirty-Seven Thousand Naira (*₦29,969,437,000) only as against the budgeted figure of *Forty-Two Billion, Two-Hundred and Eighty-four Million, Eight-Hundred and Sixty-Three Thousand Naira* (₦42,284,863,000) only indicating 71% performance.

OPENING BALANCE 2024

Details	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance (%)
Opening Balance	42,284,863	29,969,437	(12,315,426)	71
Total	**42,284,863**	**29,969,437**	**(12,315,426)**	**71**

FINANCIAL HIGHLIGHTS

The budget performance as per the financial statement for the year ended 31st December, 2024 had been critically examined, classified and presented in a tabular form. The actual revenues and expenditures were compared as shown in the tables below.

2024 SUMMARY OF TOTAL RECIEPT

Previous Year (2023) Actual Receipts ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance (%)
32,169,090	Opening Balance	42,284,863	29,969,437	(12,315,426)	71
219,967,650	Recurrent Revenue	452,382,163	457,048,225	4,666,062	101
84,400,522	Capital Receipt	41,765,035	78,855,347	24,774,885	189
304,368,172	**Total Receipts**	**536,432,061**	**565,873,009**	**29,440,948**	**105**

The budgeted total recurrent and capital receipts in the financial statement submitted by the Office of the Accountant General for the year ended 31st December 2024, was ₦536,432,061,000 compared with actual receipts of ₦565,873,009,000, showing 105% performance. In comparison, the financial year 2023 actual receipts of ₦304,368,172,000 and sum of ₦565,873,009,000 for the year 2024, resulted in an increase of ₦261,504,837,000 equivalent to 86%.

DETAILS OF RECURRENT REVENUE BY ITEMS

Previous Year (2023) Actual Recurrent Revenues ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance %
22,008,717	Tax Revenue	37,131,086	40,867,739	3,736,653	110
18,160,397	Non Tax Revenue	26,325,789	24,217,796	(2,107,993)	92
51,323,972	Statutory Allocation	59,099,881	23,925,234	(35,174,647)	40
60,622,831	Govt. Share Of Vat	105,000,000	114,400,127	9,400,127	109
338,593	Other Receipt State	0	10,219,444	10,219,444	
67,513,140	Other Receipt FGN	224,825,407	243,417,884	18,592,477	108
219,967,650	**Total Recurrent Revenue**	**452,382,163**	**457,048,224**	**4,666,061**	**101**

Other receipt (FGN) has the highest favourable variance of ₦18,592,477,000 representing 8%.

On the other hand, the least performing revenue item was statutory allocation with an unfavourable variance of ₦35,174,647,000 representing 40% of the final budget of ₦59,099,881,000.

Moreover, there was no budget provision once again for other receipt(state) but the sum of ₦10,219,444,000 only was generated in the year.

INTERNALLY GENERATED REVENUE (IGR) 2024

Previous Year (2023) Actual IGR ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance %
22,008,717	Tax Revenue	37,131,086	40,867,739	3,736,653	110
18,160,397	Non-Tax Revenue	26,325,789	24,217,796	(2,107,993)	92
40,169,114	**Total IGR**	**63,456,875**	**65,085,535**	**1,628,660**	**103**

The IGR budgetary provision for the year 2024 was ₦63,456,875,000 while the actual generation was ₦65,085,535,000 resulting in a favourable variance of ₦1,628,660,000 (3%). Furthermore, when comparing last year's total IGR generation of ₦40,169,114,000 with this year's generation of ₦65,085,535,000, a notable increase of ₦24,916,421,000 in the state IGR was observed, reflecting a 62% rise over last year's IGR.

REVENUE GENERATING MDAS WITH POSITIVE VARIANCE

MDAS	Final Budget 2024 ₦'000	Actual 2024 ₦'000	Variance ₦'000	Performance%
Local Government Councils	31,200	673,274	642,074	2158
Ministry Of Agriculture	46,293	213,930	167,637	462
Zoological Garden	70,001	293,886	223,885	420
Kano Printing Press	146,555	473,641	327,086	323
Guidance And Counselling Board	3,382	9,779	6,397	289
Ministry Of Works, Housing and Infrastructure	301,520	581,679	280,159	193
Ministry Of Water Resources	10,000	17,082	7,082	171
Aliko Dangote University of Science And Tech	979,754	1,502,688	522,934	153
Muhammad Abdullahi Wase Hospital	269,122	402,576	133,454	150
Public Procurement Bureau	20,000	29,700	9,700	149
Kano Line	200,000	264,688	64,688	132
Kano State Internal Revenue Services	40,270,867	40,867,739	596,872	101
Total	**42,348,694**	**45,330,662**	**2,981,968**	**4701**

The table above indicates (12) MDAs with a positive variance of ₦2,981,966,000.79 on IGR, comparing the budgeted provision of ₦42,348,694,000.00 with the actual collection of ₦45,330,662,000 representing 7% favorable.

REVENUE-GENERATING MDAS WITH NEGATIVE VARIANCE

Admin Code	MDAs	Final Budget 2024 ₦'000	Actual 2024 ₦'000	Variance ₦'000	Performance %
51701600100	Private And Voluntary Inst Board	201,593	201,499	(94)	100
51701500100	Science And Technical Board	58,240	55,000	(3240)	94
56901800100	Kano State Polytechnic	599,542	554,405	(45137)	92
56902800100	Maitama Sule University	947,296	852,649	(94647)	90
56903000100	Audu Bako College Of Agriculture	62,403	55,272	(7131)	89
26005800100	KNUPDA	1,795,204	1,566,254	(228950)	87
56903100100	Sa'adatu Rimi University Of Education	207,377	177,140	(30237)	85
14800100100	KANSIEC	2,500,000	2,101,605	(398395)	84
52100300100	Hospital Management Board	1,168,645	847,443	(321202)	73
23400200100	Housing Corporation	200,000	136,394	(63606)	68
31805100100	High Court Of Justice	133,071	86,418	(46653)	65
56902900100	Aminu Kano School Of Islamic And Legal Studies	277,510	153,448	(124062)	55
53500200100	REMASAB	30,000	16,055	(13946)	54
21511600100	KASCO	1,289,286	683,438	(605849)	53
12300300100	Kano Radio Corporation	70,600	35,872	(34728)	51

Admin Code	MDAs	Final Budget 2024 ₦'000	Actual 2024 ₦'000	Variance ₦'000	Performance %
26000100100	Bureau For Land Management	3,300,007	1,647,524	(1652483)	50
22900100100	Ministry Of Transport	128,823	62,508	(66315)	49
23600300100	History And Culture	5,000	2,259	(2742)	45
12300100100	Ministry Information And Culture	10,000	3,940	(6060)	39
12300200100	AbukarRimi Television ARTV	100,737	34,638	(66099)	34
51700300100	SUBEB	20,800	7,000	(13800)	34
25210100100	Kano State Water Board	1,314,320	437,323	(876997)	33
52100100100	Ministry Of Health	543,737	178,924	(364813)	33
31805300100	Sharia Court Of Appeal	124,800	30,738	(94062)	25
22200100100	Ministry Of Commerce	305,955	70,359	(235597)	23
23403900100	Fire Service	32,042	6,870	(25172)	21
56900300100	RMK T/Wada	37,440	6,712	(30728)	18
22200500100	Tourism Board	90,000	15,872	(74128)	18
22200400100	Abubakar Rimi Market	1,447,072	202,201	(1244871)	14
52101100100	PHIMA	150,000	20,584	(129417)	14
56900200100	Kano College Of Education And Preliminary Studies	284,339	17,087	(267252)	6
31801100100	Judicial Service Commission	2,080	120	(1960)	6
12300700100	Censorship Board	31,200	1,700	(29500)	5
22900400100	KAROTA	2,912,000	132,801	(2779199)	5
53500100100	Ministry Of Environment	29,299	1,299	(28000)	4
12300500100	Triumph Publishing Company	149,308	4,150	(145158)	3
31806100100	Multi-Door Court House	24,800	670	(24130)	3
22200300100	Kano State Consumer Protection Agency	390,000	9,000	(381000)	2
22200200100	Kwari Market Mangt. Board	373,100	4,450	(368650)	1
51700100100	Ministry Of Education	292,669	2,950	(289719)	1
22000700100	Accountant General's Office	100,000	202	(99798)	0
56900100100	Ministry For Higher Education	41,600	43	(41557)	0
51400100100	Ministry Of Women Affairs	12,480		(12480)	0
Total		**21,794,375**	**10,452,089**	**(11369563)**	**0**

The table above indicates (44) MDAs with a negative variance of ₦11,369,564,000 on IGR, comparing the budgeted provision of ₦21,794,375,000.00 with the actual collection of ₦10,452,088,000.63, representing 53% deficit.

MDAs WITHOUT REVENUE BUDGET LINE

MDAS	Final Budget 2024 ₦'000	Actual 2024 ₦'000	Variance ₦'000	Performance %
Abubakar Imam Urology	-	294	294	-
Murtala Muhd Hospital	-	567,560	567,560	-
Sir Sunusi Gen Hospital	-	123,225	123,225	-
College Of Nursing and Midwifery	-	105,066	105,066	-
Khalifa Isyaka Rabiu Hospital	-	86,786	86,786	-
School Of Hygiene Kano	-	56,160	56,160	-

MDAS	Final Budget 2024 ₦'000	Actual 2024 ₦'000	Variance ₦'000	Performance %
KUST Institute of Continued & Innovative Education	-	52,479	52,479	-
VIO	-	46,623	46,623	-
KUST Wudil PGS	-	25,195	25,195	-
School Of Anaesthesia Kano	-	14,081	14,081	-
School Of Nursing Kano	-	6,848	6,848	-
KNARDA	-	5,568	5,568	-
School Of Nursing Madobi	-	5,399	5,399	-
Kano Pillars	-	4,894	4,894	-
School Of Midwifery Danbatta	-	3,759	3,759	-
School Of Midwifery Kano	-	3,572	3,572	-
Kano State Urban Beautification and Landscaping Agency	-	3,530	3,530	-
School Of Post Basic Midwifery Kano	-	3,230	3,230	-
School Of Health Technology Kano	-	1,460	1,460	-
School Of Health Technology Bebeji	-	953	953	-
Kano Institute of Information Tech Kura	-	940	940	-
School Of Midwifery Gwarzo	-	525	525	-
Library Board	-	220	220	-
Civil Service Commission	-	218	218	-
Office Of the Auditor General	-	175	175	-
Waziri Shehu Gidado	-	81	81	-
Kano Sport Institute		43	43	-
Total		**1,118,884**	**1,118,884**	

It was observed in the account submitted by the Accountant General that twenty-seven (27) MDAs were not provided with the Internally Generated Revenue budget in the year 2024, nevertheless the sum of ₦1,118,882,000.86 was generated.

SUMMARY OF TOTAL EXPENDITURE

Previous Year (2023) Expenditures ₦	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance (%)
129,658,792	Recurrent Expenditure	210,035,647	192,288,590	(17,747,057)	92
146,539,824	Capital Expenditure	326,396,414	262,688,751	(63,712,663)	80
276,198,616	**Total**	**536,432,061**	**454,977,341**	**(81,459,720)**	**85**

RECURRENT EXPENDITURE COMPOSITION

Previous Year (2023) Capital Receipt ₦	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance (%)
74,804,948	Personnel Cost	100,368,216	88,034,344	(12,333,872)	88
41,037,470	Overhead Cost	90,394,778	84,082,915	(6,311,864)	93
4,098,770	Grants & Subsidized	5,173,025	5,142,905	(30,120)	99
9,257,321	Debt Services	14,099,628	13,280,366	(819,261)	94
1,799,882	IGR Cost of Collection	00	1,748,060	(1,748,060)	-
130,998,391	**Total Recurrent Expenditure**	**210,035,647**	**192,288,590**	**(17,747,057)**	**92**

RECURRENT EXPENDITURE PERFORMANCE

The Final Budgeted Figure of Recurrent Expenditure was ₦210,035,647,000. When compared with the Actual Expenditure of ₦192,288,590,000 for the year under review, there was a difference of ₦17,747,057,000, indicating an 8% variance.

The Total Recurrent Expenditure of *One Hundred and Ninety-two Billion two hundred and Eight-eight Million five Hundred and ninety Thousand Naira a* ₦192,288,590,000 only, when compared with the previous year's expenditure of ₦130,998,391,000, there was an increase of ₦61,290,199,000, representing 47%.

MDAS WITH OVER EXPENDITURE ON PERSONNEL COST

S/N	MDAs	2024 final Budget ₦'000	2024 Actual ₦'000	Variance ₦'000	Performance %
1	Government House	78,072	83,706	(5,634)	107
2	Public Complaint & Anti-Corruption Commission	115,761	129,381	(13,620)	112
3	Special Services Directorate	20,156	24,480	(4,324)	121
4	Office of the Head of Civil Service	1,632,290	1,772,186	(139,896)	109
5	KNARDA (Kano Agricultural & Rural Development Authority)	1,413,230	1,488,660	(75,430)	105
6	KASCO (Kano Agricultural Supply Company Limited)	22,271	49,829	(27,559)	224
7	Kano State Internal Revenue Services	1,074,912	1,234,645	(159,733)	115
8	Ministry of Commerce Ind. & Co-op.	231,530	240,950	(9,420)	104
9	Kano State Fire Service	835,610	928,459	(92,849)	111
10	Ministry of Water Resources	145,468	151,946	(6,478)	104
11	Ministry of Land and Physical Planning	282,637	288,892	(6,254)	102

S/N	MDAs	2024 final Budget ₦'000	2024 Actual ₦'000	Variance ₦'000	Performance %
12	Kano State Urban Planning & Development Authority	174,070	176,082	(2,013)	101
13	Kano State Sports Commission	208,730	216,837	(8,107)	104
14	Ministry of Women Affairs & Social Dev.	149,216	157,518	(8,302)	106
15	Kano State Library Board	147,035	153,586	(6,551)	104
16	Agency for Mass Education	410,877	438,935	(28,058)	107
17	Kano State Afforestation Project (KNAP)	37,937	38,912	(975)	103
18	Kano State Sustainable Projects	6,046	7,092	(1,046)	117
19	Ministry for Local Government	84,386	84,852	(466)	101
20	Ghari College of Education and Preliminary Studies	20,553	31,297	(10,744)	152
Total Personnel Cost		**7,090,789**	**7,698,246**	**(607,457)**	**109**

It was observed that 20 MDAs expended ₦7,698,246,000 against the revised budget estimate of ₦7,090,789,000, resulting in an excess expenditure of ₦607,457,000, indicating 9% over and above the budgeted provision.

MDAs WITH OVER EXPENDITURE ON OVERHEAD COST

S/ N	MDAs	2024 final Budget ₦'000	2024 Actual ₦'000	Variance ₦'000	Performanc e %
1	Government House	7,338,945	9,404,285	(2,065,339)	128
2	Guidance and Counseling Board	21,216	62,749	(41,533)	296
3	Special Services Directorate	8,287,795	10,056,317	(1,768,522)	121
4	Special Duties Directorate	186,105	214,698	(28,593)	115
5	Protocol Directorate	6,870,267	9,872,982	(3,002,715)	144
6	Kano state Liaison Office – Abuja	7,531	24,148	(16,617)	321
7	Kano State Censorship Board	33,800	40,595	(6,795)	120
8	Kano State Ind. Elect. Comm.	84,935	551,342	(466,407)	649
9	Office of Secretary to State Government	688,150	840,267	(152,117)	122
10	Ministry of Religious Affairs	100,320	234,054	(133,734)	233
11	Kano State Investment Promotion Agency	142,260	166,705	(24,445)	117
12	RUWASA	6,100	6,101	(1)	100
13	High Court of Justice	1,858,562	2,577,392	(718,829)	139
14	Ministry of Security	10,000	324,527	(314,527)	3245

S/N	MDAs	2024 final Budget ₦'000	2024 Actual ₦'000	Variance ₦'000	Performance %
15	Ministry of Environment	567,188	718,518	(151,330)	127
16	Ministry of Humanitarian and Poverty Alleviation	10,000	146,867	(136,867)	1469
17	Kano State Polytechnic	79,450	105,624	(26,174)	133
18	Yusufu Maitama Sule University	988,426	1,128,487	(140,061)	114
19	Ghari College of Education and Preliminary Studies	10,000	36,000	(26,000)	360
Total Overhead Cost		**27,291,051**	**36,511,658**	**(9,220,607)**	**134**

It was observed that 19 MDAs expended ₦36,511,658,000 against the revised budget estimate of ₦27,291,051,000, resulting in an excess expenditure of ₦9,220,607,000, indicating 34% over and above the budget provision. Refer to the table above for details.

CAPITAL DEVELOPMENT FUNDS RECEIPTS 2024

Previous Year (2023) Capital Receipt	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance %
35,527,993	Grant	16,699,855	48,995,252	32,295,397	293
16,702,964	Other Capital Receipt	25,065,180	29,860,095	4,794,915	119
32,169,090	Treasury Opening Balance	42,284,863	29,969,437	(12,315,426)	71
84,400,522	**Total Capital Receipts**	**84,049,898**	**108,824,784**	**24,774,886**	**129**

The sum of ₦108,824,784,000 was the actual capital receipt for the financial year 2024. When compared with ₦84,049,898,000 capital receipt budget for the year, there was a significant increase of ₦24,424,262,000 in the Capital Development Funds, representing 29%.

The actual capital receipt for the year 2024 was ₦108,824,784,000, when compared with actual receipt of ₦84,400,522,000 for 2023, there was an increase of ₦24,424,262,000 representing 29% performance.

CAPITAL EXPENDITURE COMPOSITION 2024

Previous Year (2023) Capital Receipt ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance %
1,950,000.00	Administrative Sector	20,569,055	13,698,637	(6,870,418)	67
107,432,682.85	Economic Sector	197,807,818	165,099,849	32,707,969	83
1,580,000.00	Security and Justice	5,773,398	4,550,063	(1,223,3350	79
35,577,141.01	Social Services Sector	102,225,591	79,340,202	22,885,389	78
146,539,824	**Total Capital Expenditure**	**326,396,414**	**262,688,751**	**63,707,663**	**80**

The statement of cash flow for the year 2024 disclosed that Kano State Government expended the sum of ₦262,688,751,000 under four (4) sectors of the economy across the state and other Capital Expenditures from Aids & Grants.

However, the actual capital expenditure of ₦262,688,751,000 for the year 2024 when compared with the Final Budget of ₦326,396,414,000, revealed a significant variance of ₦63,707,663,000, representing 80% performance.

KANO STATE DEBT PROFILE

Debt Stock	STOCK		NEW LOAN	
	31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000	31st Dec, 2024 ₦'000	31st Dec, 2023 ₦'000
Internal Debts	27,866,149	90,445,039	-	-
External Debts	187,486,600	97,063,350	29,860,950	8,993,930
Total	**215,352,749**	**187,508,389**	**29,860,950**	**8,993,930**

The total debt stock of Kano State as at 31st December, 2024, as disclosed in the financial statement, was ₦215,352,749,000. When considering the previous year's debt stock of ₦187,508,389,000, the state liabilities increased by ₦27,844,359,000, representing 15% over 2023.

2024 REVENUE AND EXPENDITURE PROFILE

Previous Year (2023) ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variances ₦'000
304,368,172	Total Receipt	536,432,061	565,873,009	29,440,948
274,398,735	Total Expenditure	536,432,061	454,977,341	(81,454,720)
29,969,437	**Closing Balance**	**0**	**110,900,668**	

The table above shows the state receipts/payments and the closing balance as at 31st December, 2024. Comparing the 2023 closing balance of ₦29,969,437,000 with the 2024 closing balance of ₦110,900,668,000 there was an increase of ₦80,931,231,000 or 270%.

A total of One Thousand Eight Hundred and Seventy-Four (1,874) files were made available by the State Pension Funds Trustees for examination, verification and certification of the State Auditor General regarding the payment of pension, gratuity and death benefits of retired, retiring/deceased civil servants. The total number of files available includes a balance of 47 files brought forward from the year 2023, 1,630 received during the year and 197 return query files. There was an increase of 925 files, representing 97.47% compared with the last year's total of 949 files.

Out of the available files, 1,599 were treated/cleared and dispatched to the State Pension Fund Trustees during the year under review, 229 queried while 46 were carried forward to year, 2025. Refer to Appendix "5A" on page 132 for detail.

The sum payable as gratuity for the year amounted to Five Billion Nine Hundred and Eighty-Three Million Four Hundred and Forty-Seven Thousand Seven Hundred and Fourteen Naira Fifty Kobo. (₦5,983,447,714.50) only, whereas the sum of One Billion One Hundred and Twenty-one Million One Hundred Thousand Two Hundred and Ninety-two Naira Seventy-Eight Kobo (₦1,121,100,292.78) only was in respect of death benefit payable, totalling to Seven Billion One Hundred and Four Million Five Hundred and Forty-Eight Thousand Seven Naira and Twenty-Eight Kobo (₦7,104,548,007.28) only. Refer to Appendix "5B" on page 132 for monthly breakdown.

This office surcharge/deduct One Hundred and Fifty-Four Million Three Hundred and Thirty-Four Thousand Two Hundred and Thirty-Six Naira Forty-Six Kobo (₦154,334,236.46) only. Refer to Appendix "5C" on page 133 for details.

As per Contract Gratuity, a total of 29 files were available for examination, verification and certification of the Auditor General, out of which 8 files were treated and dispatched to the Office of the Head of Civil Service, leaving a balance of 21 files carried forward to the year 2025. See Appendix "5D" on page 134 for details.

A total of One Million Eight Hundred and Sixty-Seven Thousand One Hundred and Ninety-Nine Naira Sixty-Five Kobo (₦1,867,199.65) only was computed as Contract Gratuity for the year 2024. Refer to Appendix "5E" on page 134 for details.

PAYMENT OF GRATUITY LIABILITIES

STATE PORTION (₦2,534,307,724.25)

Office of the Auditor General has audited the payment of Pension Gratuity and Death Benefits liabilities of the Retired and Deceased civil servants made by the Kano State Pension Fund Trustees in the 2024 financial year. The sum of ₦2,534,307,724.25 only was paid to 789 beneficiaries (State Portion). However, 690 files amounting to ₦2,245,023,219.32 were verified as per the table below:

S/N	Category	No. of Files	Amount (₦)	Remarks
1.	State Alive	533	1,694,503,053.85	Cleared
2.	State Death	157	550,520,165.47	Cleared
Total		**690**	**2,245,023,219.32**	

99 files amounting to ₦289,284,504.93 as per the table below were on the process of authentication.

S/N	Category	No of Files	Amount (₦)	Remarks
1.	State Alive	78	253,466,586.19	On going
2.	State Death	21	35,817,918.74	On going
Total		**99**	**289,284,504.93**	

The Audit Examination of Parastatals and Government Owned Companies, i.e. organizations that were established by the Law of the Honourable House of Assembly is generally guided by the provisions of Section 125 (3&4) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and Audit Law 2020 (as amended).

The number of Parastatals that have submitted their Accounts as at 31^{st} December, 2024 were 13 out of 87 representing 15%. The compliance was very poor when compared with the last year's performance of 38.6%, as depicted by the table below.

S/N.	Organisations	Position of Audited Accounts As At 31/12/2024	Outstanding Audited Accounts As At 30/12/2024	Remarks
1	Dangote University of Sci. & Tech. Wudil	2020-2022	2023-2024	2023-2024 Fin. Statement remained outstanding
2	Northwest University, Kano	2023	2024	2023 Review in progress
3	Kano State Polytechnic	2023	2024	2024 remained outstanding
1	Sa'adatuRimi College of Education	2023	2024	2024 remained outstanding
5	Kano State Scholarship Board	2021-2022	2023-2024	2023-2024 remained outstanding
6	Kano State Library Board	2021-2023	2024	2024 remained outstanding
7	Agency for Mass Education	2019-2020	2021-2024	2021-2024 remained outstanding
8	College of Education & Preliminary Studies, Kano	2023	2024	2024 remained outstanding
9	Audu Bako College of Agriculture	2024	NIL	Up to Date
10	LEVENTIS Foundation	2021-2022	2023-2024	2023-2024 remained outstanding
11	Kano Capital School	2014-2016	2017-2022	2017-2022 remained outstanding
12	Cars T/Wada	2023	2024	2024 remained outstanding
13	SUBEB	2022	2023-2024	2022 review on course
14	KSSSMB	2019-2020	2021-2024	2021-2024 remained outstanding
15	Voluntary & Private Schools Board	NIL	2021-2024	2021-2024 remained outstanding
16	Sci. & Tech. Schools Board	2022	2023-2024	2023-2024 remained outstanding and cleared
17	AKSILS	2022-2023	2024	2024 remained outstanding
18	Zoological and Wildlife Agency	2022-2024	NIL	Up to Date
19	Triumph Publishing Co.	2017-2019	2020-2024	2020-2024 remained outstanding
S/N.	**Organisations**	**Position of Audited Accounts As At 31/12/2024**	**Outstanding Audited Accounts As At 30/12/2024**	**Remarks**
20	HMB Headquarters	2019-2022	2023-2024	2023-2024 remained outstanding

21	HMB Municipal	2012	2013-2022	2013-2024 remained outstanding
22	HMB Rano	2019-2020	2021-2022	2021-2024 remained outstanding
23	HMB Gwarzo	2024	NIL	Up to Date
24	HMB Gaya	2023	2024	2024 remained outstanding
25	HMB Dambatta	2021-2022	2023-2024	2023-2024 remained outstanding
26	HMB Bichi	2020-2021	2022-2024	2022-2024 remained outstanding
27	HMB T/Wada	2019-2020	2021-2024	2021-2024 remained outstanding
28	HMB Murtala Muhd. Spec. Hospital	2024	NIL	Up to Date
29	HMB Sir Muhd. Sanusi Spec. Hospital	2023	2024	2024 remained outstanding
30	HMB Sheikh Jidda	2024	NIL	Up to Date
31	HMB HasiyaBayero/Sheikh IsyakuRabiu	2023	2024	2024 remained outstanding
32	HMB Zaziri Gidado	2019-22	2023-2024	2023-2024 remained outstanding
33	HMB Abubakar Imam Urology Centre	2019-2022	2023-2024	2023-2024 remained outstanding
34	HMB Muhd. Abdullahi Wase Hosp.	2023	2024	2024 remained outstanding
35	Drugs Management Agency	2024	NIL	Up to Date
36	Pri. Health Care Management Board	2023	2024	2024 remained outstanding
37	College of Nursing & Midwifery	2022	2023-2024	2023-2024 remained outstanding
38	Contribu. HealthCare Mgt. Agency	2024	NIL	Up to Date
39	Kano State tourism Board	2023	2023-2024	2023-2024 remained outstanding
40	KNARDA	2020	2021-2024	2021-2024 remained outstanding
41	KNUPDA	2021-2023	2024	2024 remained outstanding
42	Sustainable Kano Project	2019-22	2023-2024	2023-2024 remained outstanding
43	KARMA	2016-2021	2022-2024	2022-2024 remained outstanding
44	Kano State Fire	2022	2023-2024	2023-2024 remained outstanding
45	KAROTA	2022-2024	NIL	Up to Date
46	Kano State Housing Corp.	2023	2024	2024 remained outstanding
47	WRECA	2020	2021-2024	2021-2024 remained outstanding
48	Afforestation	2024	NIL	Up to Date
S/N.	**Organisations**	**Position of Audited Accounts As At 31/12/2024**	**Outstanding Audited Accounts As At 30/12/2024**	**Remarks**
49	KASCO	2019-2023	2024	2024 remained outstanding

50	Kano State Internal Rev. Service	2023	2024	2024 remained outstanding
51	Kano State Invest. & Properties Ltd.	2023	2024	2024 remained outstanding
52	Kano Pillars Football Club	2023	2024	2024 remained outstanding
53	Kano State Censorship Board	2018	2019-2024	2019-2024 remained outstanding
54	Kano State Sports Commission	2023	2024	2024 remained outstanding
55	Kano State Radio Corp.	2018-2021	2022-2024	2022-2024 remained outstanding
56	Muhd. Abubakar Rimi Television	2023	2024	2024 remained outstanding
57	History & Culture Bureau	2023-2024	NIL	Up to Date
58	Law Reform Commission	2024	NIL	Up to Date
59	Zakkah&Hubsi Commission	2010-2021	2022-2024	2022-2024 remained outstanding
60	Sharia Commission	2010-2012	2013-2024	2013-2024 remained outstanding
61	Kano State Hisbah Board	2020-2021	2022-2024	2022-2024 remained outstanding
62	Kano State Rural Electricity Board	2023	2024	2024 remained outstanding
63	RUWASA	2017-2020	2021-2024	2021-2024 remained outstanding
64	KHEDCO	2024	NIL	Up to Date
65	Abubakar Rimi Market Board	2020-2023	2024	2024 remained outstanding
66	KantinKwari Market Board	2019-2021	2022-2024	2022-2024 remained outstanding
67	Kano State Water Board	2017-2020	2021-2024	2021-2024 remained outstanding
68	REMASAB	2017-2019	2020-2024	2020-2024 remained outstanding
69	Kano State Transport Authority	2022	2023-2024	2023-2024 remained outstanding
70	Pilgrims Welfare Board	2024	NIL	Up to Date
71	Pension Fund Trustees	2013-2019	2020-2024	2020-2024 remained outstanding
72	Guidance and Counselling Board	2015-2021	2022-2024	2022-2024 remained outstanding
73	Public Complain & Anti-Corruption	2017-2019	2020-2024	2020-2024 remained outstanding
74	SEMA	2020-2022	2023-2024	2023-2024 remained outstanding
75	Bureau of Statistics	2017-2023	2024	2024 remained outstanding
76	KHETFUND	2019-2022	2023-2024	2023-2024 remained outstanding
77	KANINVEST	2019-22	2023-2024	2023-2024 remained outstanding
78	Kano State Qur'anic &Islamiyya Board	Nil	2021-2024	2021-2024 remained outstanding
S/N.	**Organisations**	**Position of Audited Accounts As At 31/12/2024**	**Outstanding Audited Accounts As At 30/12/2024**	**Remarks**

79	State Emergency for Control of Aids	NIL	2021-2024	Fact finding, request for nomination has been received
80	KN-WECCAMA	NIL	2022-2024	Request for nomination has been served
81	P.H.I.M.A	Nil	2021-2024	2021-2024 remained outstanding
82	Kano State College of Health Sciences & Technology Board	Nil	2021-2024	2021-2024 remained outstanding
83	Kano Printing Press	Nil	2021-2024	2021-2024 remained outstanding
84	Judicial Service Commission	Nil	2021-2024	2021-2024 remained outstanding
85	Kano State Metropolitan Street Light	Nil	2021-2024	2021-2024 remained outstanding
86	Beautification Agency	Nil	2021-2024	2021-2024 remained outstanding
87	Kano State Consumer Protection	Nil	2021-2024	2021-2024 remained outstanding

List of Organizations That Submitted Their Accounts up to 2024

13 Number of Parastatals that have submitted their accounts up to 31st December 2024.

1	Audu Bako College of Agriculture	2024	NIL	Up to Date
2	Zoological and Wildlife Agency	2022-2024	NIL	Up to Date
3	HMB Gwarzo	2024	NIL	Up to Date
4	HMB Murtala Muhd. Spec. Hospital	2024	NIL	Up to Date
5	HMB Sheikh Jidda	2024	NIL	Up to Date
6	Drugs Management Agency	2024	NIL	Up to Date
7	Contributory Health Care Mgt. Agency	2024	NIL	Up to Date
8	KAROTA	2022-2024	NIL	Up to Date
9	Afforestation	2024	NIL	Up to Date
10	History & Culture Bureau	2023-2024	NIL	Up to Date
11	Law Reform Commission	2024	NIL	Up to Date
12	KHEDCO	2024	NIL	Up to Date
13	Pilgrims Welfare Board	2024	NIL	Up to Date

Unresponded Observations

Kano State Agricultural Supply Company (KASCO) was the only organization that did not respond to Audit Review Report for the period of 1999, 2000, 2001, 2002 as well as 2023 fiscal years.

Section III

Ministries & Extra-Ministerial Observations

Personnel Costs

The comparison of the revised estimates with actual expenditure incurred on personnel costs for the year ended 31st December, 2024 shows twenty (20) Ministries, Department and Agencies incurred excess expenditure against budgetary provisions to the tuned of ₦607,457,000 indicating 9% excess expenditure over and above the budgeted provision.

10% STATUTORY ALLOCATION TO LOCAL GOVERNMENT COUNCILS

According to the regulations governing revenue distribution, the internally generated revenue IGR was to be allocated with 10% designated for the local government councils within the state. However, the accountant General's office has not reported any payments made as statutory allocations to these councils.

Audit Review Report on the Financial Statements:
Parastatals, Agencies & State Government Owned Companies

Kano Agricultural Supply Company (KASCO).

General Observations on the Financial Statements:

- No record for the total production of fertilizer and other Agric inputs for the year.
- No record for total raw materials procured for the year.
- No total fertilizer and other Agric Inputs issued to the zonal units.
- Multiples Accounts are maintained which make transparency very difficult.
- No monthly Bank Reconciliation Statement.
- Excessive inter Bank transfers without convincing reason(s).
- Non maintenance of Fixed Asset Register.
- Non maintenance of Debtors Register.

2019:

Receipts For The Year

Component	As per the Account ₦	As Per the Audit Review ₦	Variance ₦
Turnover	4,074,426,690	5,311,466,368	(1,237,039,678)
Other income:			
Blending fee	450,417,600	418,354,920	32,062,680
Interest on Bank Deposit	109,140,461	103,953,452	5,187,009

Audit Observations:

a. Under Reporting of Turnover (₦1,237,039,678)

The sum of ₦4,764,839,012 was reported as total turnover in the account for the period under review, but during the review exercise, it was established that the total turnover for the period was ₦5,311,466,368. The sum of ₦1,237,039,678 was underreported.

b. Overstatement of Blending Fee And Interest On Bank Deposit (₦37,249,689)

The financial statement reported the sum of ₦450,417,600 and ₦109,140,461 as blending fee and bank deposit interest during the period under review. The Audit review exercise revealed the sum of ₦418,354,920 and ₦103,953,452**,** with a variance of ₦32,062,680 and ₦5,187,009**,** respectively.

Underreporting of Cash Sales (₦2,077,723,372)

Cash Sales

Component	As per the sales cash book ₦	As per the bank Statements ₦	Variance ₦
Sales	2,687,115,640	4,764,839,012	(2,077,723,372)

The total cash sales as per the cash book presented was ₦2,687,115,640, while Bank Statement revealed the sum of ₦4,764,839,012 with a Variance of ₦2,077,723,372. Above table refers.

Understatement of purchases (₦1,330,183,331)

Purchase

Component	As per the Account ₦	As per the Audit review ₦	Variance ₦
Purchase	2,925,230,408	4,255,413,739	1,330,183,331

The total purchases of Raw Materials and finished goods as per the Account was ₦2,925,230,408 while the total purchases as per Audit was ₦4,255,413,739**,** resulting to a variance of ₦1,330,183,331**.** Refer to table above.

Short-Term Investment

Component	Inflow ₦	Outflow ₦	Variance ₦
Unity Bank	4,713,953,452	4,610,000,000	103,953,452

The table above shows that the Company invested ₦4,610,000,000 in Short-term investments. Meanwhile, the total credit named as (matured time deposit transfer to customer a/c) during the year was ₦4,713,953,452, revealing a variance of ₦103,953,452 as Interest on Bank deposit.

Unvalidated Proceeds

The sum of ₦1,360,306,601.65 was credited in the first bank account as closure proceeds. There were no corresponding records to validate the figure.

Unretired Expenditure ($50,630)

The sum of $50,630 was spent on travelling abroad by the Managing Director on different occasions without proper documentation. Details on the table below:

Hotel And Travelling Expenses					
Date	**Descriptions**	**Amount $**	**P.v No.**		**Remarks**
28/05/2019	Travelling to Germany	10,000.00	237	dollars	No invitation, no retirement document
18/02/2019	Hotel & Travelling Exp.	10,000.00	69	dollars	No approval, no invitation
08/01/2019	Hotel & Travelling Exp.	10,000.00	04	dollars	No invitation or purpose
20/08/2019	Hotel & Travelling Exp.	4,630.00	185	dollars	No invitation or purpose, no approval
01/08/2019	Hotel & Travelling Exp.	10,000.00	383	dollars	No approval no invitation
10/12/2019	Hotel & Travelling Exp.	6,000.00	591	dollars	No purpose, no approval
Total		**50,630.00**			

2020:

Discrepancies In Fixed Asset Reporting (₦4,827,235,707)

Fixed Asset overview between 2019 Account and 2020 Account

Component	2019 Account As Per Ahmed Tanko & Co (₦)	2020 Account As Per Olayiwola Adesina & co (₦)	Variance (₦)
Fixed Asset	4,976,918,651	149,682,944	4,827,235,707

The table above shows that the Net book value of Fixed Asset reported in the year 2019 was ₦4,976,918,651 while in 2020 was ₦149,682,944 making a variance of ₦4,827,235,707; There was no evidence of asset disposal or revaluation during the periods under review.

a. Understatement of Revenue (₦82,565,353)

The table below indicates that the Revenue generated as per the financial statement was ₦5,405,204,085 while the Audit review figure was ₦5,487,769,438 resulting to a variance of ₦82,565,353. Refer to table below for details.

Component	As Per Account ₦	As Per Audit Review ₦	Variance ₦
Turnover	3,806,301,468	4,895,195,751	(1,088,894,283)
Other income:			
Blending fee	919,296,000	376,960,000	542,336,000
Interest on Bank Deposit	16,614,617	215,613,687	(198,999,070)
Limestone/ filler	661,992,000	-	661,992,000
Rental Income	1,000,000	-	1,000,000
Totals	**5,405,204,085**	**5,487,769,438**	**(82,565,353)**

b. Underreporting of Interest Earned (₦198,999,070)

The Audited Account reported the interest on Bank Deposit as ₦16,614,617, but the Audit review figure was ₦215,613,687 giving a difference of ₦198,999,070. Find table below for clarifications.

Component	As Per Account (₦)	As Per Audit Review (₦)	Variance (₦)
Interest on Bank Deposit	16,614,617	215,613,687	(198,999,070)
Totals	**16,614,617**	**215,613,687**	**(198,999,070)**

Unvalidated Debt (₦534,667,251)

The financial statement disclosed the sum of ₦534,667,251 as total debts for the period under review, but there was no record to validate the reported figure.

Short-Term Investment (Bank Deposit)

Banks	Total Deposit (₦)	Total Credit (₦)	Variance (₦)
Unity Bank	2,304,000,000	2,519,613,687	215,613,687

The table above shows that, the Company invested ₦2,304,000,000 in Fixed deposit Account with Unity Bank. Meanwhile, the total credit named as (matured time deposit transfer to customer a/c) during the year was ₦2,519,613,687 revealing a variance of ₦215,613,687 as Interest on Bank deposit.

Cash Sales Analysis

Component	As Per the Sales Cash Book (₦)	As per the Bank Statements (₦)	Variance (₦)
Sales	3,718,576,900	4,360,528,500	641,951,600

The total cash sales as per the cashbook presented was ₦3,718,576,900, while Bank Statement revealed the sum of ₦4,360,528,500 with a Variance of ₦641,951,600. Above table refers.

<u>Purchases Analysis For The Year</u>

Component	As per the Account (₦)	As per the Bank Statements (₦)	Variance (₦)
Purchase-Raw Material	5,124,217,176	-	-
Purchase – Finished Goods	24,487,500	-	-
Totals	**5,148,704,676**	**2,349,485,053**	**2,799,219,623**

The total purchases of Raw Materials and finished goods as per the Account was ₦5,148,704,676 while the total purchases as per Audit was ₦2,349,485,053, resulting to a variance of ₦2,799,219,623. Refer to table above.

<u>Overstatement of Grants/Loans (₦1,426,016,136)</u>

<u>Government Grants/ Loans</u>

Component	As Per the Account (₦)	As per Audit Review (₦)	Variance (₦)
Government Grant	1,678,217,188	464,626,391	1,213,590,797
KNSG Loans	212,425,339	-	212,425,339
Total	**1,890,642,527**	**464,626,391**	**1,426,016,136**

The table above shows that the total Government Grant/ loan was ₦1,890,642,527 as reported in the Account, while the amount ascertained as per the Audit review was ₦464,626,391 with a variance of ₦1,426,016,136.

2021:

<u>Discrepancies On Turn Over (₦332,624,812)</u>

The table below shows that the turnover reported in the financial statement was ₦2,469,956,694; while records made available during the Audit review revealed the sum of ₦2,137,331,882 resulting to a variance of ₦332,624,812

Component	As Per Account (₦)	As Per Audit Review (₦)	Variance (₦)
Turnover	2,469,956,694	2,137,331,882	332,624,812

<u>Unvalidated Debt (₦318,030,325)</u>

The financial statement reported the sum of ₦318,030,325 as total debts during the period under review. There were no records for audit review to validate the figure.

Unvalidated Income (₦149,900,901)

The financial statement reported the sum of ₦149,900,901 as other income during the period under review there were no records for audit review to validate the figure.

Short-Term Investment (Bank Deposit)

Banks	Total Deposit (₦)	Total Relevant Credit (₦)	Variance (₦)
Unity Bank	500,000,000	503,112,329	3,112,329

The table above shows that, the Company invested ₦500,000,000 in Fixed Deposit Account. Meanwhile, the total credit named as (matured time deposit transfer to customers a/c) during the year was ₦503,112,329 revealing a variance of ₦3,112,329 as Interest on Bank deposit.

Underreporting of Sales (₦169,769,827)

Cash Sales Analysis

Component	As Per Sales Cash book (₦)	As Per Audited Account (₦)	Variance (₦)
Sales	2,639,726,521	2,469,956,694	169,769,827

The total cash sales as per the cashbook presented was ₦2,639,726,521, while Bank Statement revealed the sum of ₦2,469,956,694 with a Variance of ₦169,769,827. Above table refers.

Discrepancies on purchases ₦958,264,355

Purchases for the Year

Component	As Per the Account	As Per Bank Statement	Variance

	(₦)	(₦)	(₦)
Purchase-Raw Material	2,279,835,833	-	-
Purchase – Finished Goods	20,813,200	-	-
Totals	2,300,649,033	1,342,384,678	958,264,355

The total purchases of Raw Materials and finished goods as per the Account was ₦2,300,649,033 while the total purchases as per Audit was ₦1,342,384,678, resulting to a variance of ₦958,264,355. Refer to table above.

Understatement of Revenue (₦82,565,353)

The table below indicates that the Revenue generated as per the financial statement was ₦5,405,204,085, while the Audit review figure was ₦5,487,769,438, resulting to a variance of ₦82,565,353.

2022:

Understatement of Revenue (₦2,093,600,852)

The table below indicates that the Revenue generated as per the financial statement was ₦3,607,510,430while the Audit review figure was ₦5,701,111,282, resulting to a variance of ₦2,093,600,852.

Component	As Per Account (₦)	As Per Audit Review (₦)	Variance (₦)
Turnover	3,607,510,430	5,701,111,282	2,093,600,852

Unvalidated Debt (₦3,595,778,282)

The financial statement reported the sum of ₦3,595,778,282 as total debts during the period under review; while there were no records provided for audit review to validate the figure.

Short-Term Investment (Bank Deposit)

Bank	Total Deposit (₦)	Total Relevant Credit (₦)	Variance (₦)
Unity Bank	3,150,000,000	3,184,966,301	34,966,301

The table above shows that the Company invested ₦3,150,000,000 in a Fixed Deposit Account. Meanwhile, the total credit named as (matured time deposit transfer to customers' a/c) during the year was ₦3,184,966,301, revealing a variance of ₦34,966,301 as Interest on Bank deposit.

Underreporting of cash sales (₦1,096,521,582)

Cash sales

Component	As Per Sales cash book (₦)	As Per Bank Audited Account (₦)	Variance (₦)
Sales	2,510,988,848	3,607,510,430	1,096,521,582

The table above shows, the total cash sales as per record presented was ₦2,510,988,848, which comprises main sales of fertiliser, zonal sales and other sales of Agric inputs, while the total sales as per Audited Account was ₦3,607,510,430 with a Variance of ₦1,096,521,582.

Overstatement of Purchases (N350,400,280)

Purchases For The Year

Component	As Per Account (₦)	As Per Bank Statement (₦)	Variance (₦)
Purchase-Raw Material	5,366,761,594	-	-
Purchase – Finished Goods	38,333,686	-	-
Totals	**5,405,095,280**	**5,054,695,000**	**350,400,280**

The table above, shows the total purchases of Raw Materials and finished goods as per the account was ₦5,405,095,280 while the total purchases as per Bank Statements was ₦5,054,695,000 resulting to a variance of ₦350,400,280.

Overstatement of Grants/Subvention (₦2,700,249,937)

Grant/Subvention

Component	As Per Account ₦	As Per Audit Review ₦	Variance ₦
Grant/Subvention	5,957,849,937	3,257,600,000	2,700,249,937

The table above shows the total Government grant/subvention was ₦5,957,849,937 in the Account, while the amount ascertained as per Audit was ₦3,257,600,000 with a variance of ₦2,700,249,937.

Unvalidated Long-Term Liabilities (₦2,262,600,000)

The financial statement reported the sum of ₦2,262,600,000 as total long-term liabilities during the period under review, while there were no records for audit to validate the figure.

2023:

Incomplete Records (Notes To The Accounts)

Notes 1-8 and 14 were not attached to the audited account for the year (2023). This affects the validity of data presented in the Account.

Discrepancies on Turnover (₦195,847,720)

The table below shows that the turnover reported in the financial statement was ₦4,489,142,377, while records made available during the Audit review revealed the sum of ₦4,684,990,097, resulting to a variance of ₦195,847,720

Component	As Per the Account (₦)	As Per Audit Review (₦)	Variance (₦)
Turnover	4,489,142,377	4,684,990,097	195,847,720

Unvalidated Loan (₦304,108,114)

Government Loan

The sum of ₦304,108,114 was reported in the cash flow statement under financing activities from government as loan proceeds. There was no record to validate the loan.

Unvalidated Share Capital (₦50,000,000)

Between the periods of 2019 to 2022 financial years, ₦20,000,000 was regularly reported as share capital, but in 2023 Accounts, the sum of ₦70,000,000, was reported resulting to an increase of ₦50,000,000. The difference was not disclosed anywhere in the Accounts.

VERIFICATION OF CAPITAL PROJECTS, BULK PURCHASES AND OTHER PROGRAMS

Ministry Of Transport

Non-Deductions Of Statutory Taxes ₦12,202,202:00

The Ministry failed to deduct 7.5% Value Added Tax (VAT) and 7.5% Withholding Tax (WHT) amounting ₦12,202,202:00 from the payment of ₦81,348,000 made to the contractor. This contravenes Sections 2, 8, 26 and 29 of the Federal Inland Revenue Service (Establishment) Act 2007.

The above observation was submitted to the Hon Commissioner of Transportation via our correspondence No AUD/PMA/MFHHE/1/38 on February 06th, 2025 response is being awaited.

Ministry For Higher Education

Payment Without Signature Of Beneficiaries (₦25,383,500.00)

The sum of Twenty-Five Million, Three Hundred and Eighty-Three Thousand, Five Hundred Naira (₦25,383,500.00) only was paid as educational assistance to the Kano State Indigene Students who study within and outside Nigeria. Payments were made without acknowledgement or signature of the beneficiaries.

Unretired Expenditure (₦25,776,000.00)

The sum of Twenty-Five Million, Seven Hundred and Seventy-Six Thousand Naira (₦25,776,000.00) only was paid to various staff for flight tickets, local transport, hotel accommodations and DTA to attend meetings and conferences within and outside Nigeria. The expenditure was not retired.

The anomalies were communicated to the Hon Commissioner, Ministry *for Higher Education via our correspondence No AUD/PMA/MFHE/1/37 on February 12, 2025. Response is being awaited.*

Ministry For Religious Affairs

Non-Retirement of Expenditure ₦33,700,000.00

The sum of ₦33,700,000.00 was transferred to individual personal accounts without retirement. This contravenes Kano State Financial Instruction No. (FI 0203). Details as per table below:

S/No	Date	Names	Amount (₦)
1.	7/3/2024	SA	2,000,000.00
2.	6/3/2024	SA	1,000,000.00
3.	2/7/2024	SA	9,000,000.00
4.	20/9/2024	SA	8,000,000.00
5.	21/6/2024	SSA	1,700,000.00
6.	4/11/2024	SSA	2,000,000.00
7.	5/9/2024	SSA	10,000,000.00
Total			**33,700,000**

The observation was communicated to the Hon. Commissioner, Ministry for Religious Affairs via our correspondence No AUD/PMA/MRA/VOLI/2 on May 8th, 2025. Response is being awaited.

Ministry of Education

Revenue For The Year 2023

Revenue records for the year 2023 was not presented to the audit team; therefore amount generated and accounted for could not be ascertained. This is contrary to the provisions of Financial Instruction 0701-0709.

Unremitted Revenue Collection For The Year 2024 ₦9,950,000.00

The sum of ₦9,950,000.00 was generated during the 1st term of the year 2024. However, the details of lodgments were not presented. Refer to the table below.

**1st Term Revenue Collection For
The Period of January to April 2024**

S/N	1ST Term weeks	Number of days	Collection per day	Total Collection per each week
1.	1st week of 1st term	-	-	750,000.00
2.	2nd week of 1st term	-	-	-Nil
3.	3rd week of 1st term	34	20,000 x 24	680,000.00
4.	4th week of 1st term	86	20,000 x 36	720,000.00
S/N	**1ST Term weeks**	**Number of days**	**Collection per day**	**Total Collection per each week**
5.	5th week of 1st term	35	25,000 x 35	875,000.00
6.	6th week of 1st term	35	25,000 x 35	375.000.00
7.	7th week of 1st week	32	25,000 x 32	800,000.00
8.	8th week of 1st term	36	25,000 x 36	900,000.00
9.	9th week of 1st term	33	25,000 x 33	825,000.00

10.	10th week of 1st term	36	25,000 x 36	900,000.00
11.	11st week of 1sterm	36	25,000 x 36	900,000.00
12	12th week of 1st term	34	25,000 x 34	850,000.00
13	13th week of 1st term	35	25,000x 25	875,000.00
Total				**9,950,000.00**

Unpresented Revenue Records

The revenue records for the 2nd and 3rd term of the year 2024 were not presented for Audit Examination.

Unpresented Payment Vouchers ₦555,313,692.84

Payment vouchers to the tune of Five Hundred and Fifty-Five Million, Three-Hundred and Thirteen Thousand, Six Hundred and Ninety-Two Naira, Eighty-Four Kobo (₦555,313,692.84) only, were not presented for Audit Examination. Refer to table below for details.

Unpresented Payment Vouchers

S/No	Date	PV. No	Chq. No	Payee	Amount ₦	Remarks
1.	11/01/24	001	e-transfer	Perm. Sec	153,446,127.00	payment vouchers Not Presented
2.	08/02/24	015	e-transfer	Gwammaja Bookshop	15,000,000.00	" " "
3	08/02/24	016	e-transfer	PS/M&E	11,898,000.00	" " "
4.	15/02/24	017	e-transfer	PS/DD. Account	5,250,000.00	" " "
5.	16/02/24	018	e-transfer	PS/Habibu	3,750,000.00	" " "
6.	22/02/24	023	e-transfer	PS/Jibrin Musa	3,750,000.00	" " "
7.	20/02/24	031	e-transfer	Perm. Secretary	115,000.00	" " "
8.	20/02/24	032	e-transfer	Perm. Secretary	3,750,000.00	" " "
9.	19/02/24	019	e-transfer	Gwammaja Book shop	11,250,000.00	" " "
10.	08/20/24	015	e-transfer	Gwammaja Book shop	15,000,000.00	" " "
11.	08/02/24	016	e-transfer	PS/M&E	11,898,000.00	" " "
12.	15/2/24	017	e-transfer	PS/DD Account	5,250,000.00	" " "
13.	16/2/24	018	e-transfer	PS/Habibu Sani	3,750,000.00	" " "
14.	22/2/24	023	e-transfer	PS/Jibirin Musa	3,750,000.00	" " "
15.	29/2/24	031	e-transfer	Perm. Secretary	115,000.00	" " "
16.	29/2/24	032	e-transfer	Perm. Secretary	3,750,000.00	" " "
S/No	Date	PV. No	Chq. No	Payee	Amount ₦	Remarks
17.	19/2/24	019	e-transfer	Gwammaja Book Shop	11,250,000.00	" " "
18.	6/3/24	036	e-transfer	Perm. Secretary	7,500,000.00	" " "
19.	6/3/24	037	e-transfer	Perm. Secretary	3,750,000.00	" " "
20.	15/3/24	042	e-transfer	Perm. Secretary	930,000.00	" " "
21	15/3/24	045	e-transfer	Perm. Secretary	7,500,000.00	" " "
22.	12/3/24	046	e-transfer	Perm. Secretary	4,000,000.00	" " "

23.	19/3/24	047	e-transfer	Perm. Secretary	3,750,000.00	“ “ “
24.	Nil	049	e-transfer	Perm. Secretary	31,000,000.00	“ “ “
25.	21/3/24	052	e-transfer	Perm. Secretary	2,219,000.00	“ “ “
26	20/3/24	059	e-transfer	Perm. Secretary	3,750,000.00	“ “ “
27.	20/3/24	060	e-transfer	Perm. Secretary	5,250,000.00	“ “ “
28.	27/3/24	061	e-transfer	Perm. Secretary	3,750,000.00	“ “ “
29.	27/3/24	062	e-transfer	Perm. Secretary	5,000,000.00	“ “ “
30.	27/3/24	063	e-transfer	Perm. Secretary	682,620.00	“ “ “
31.	27/3/24	064	e-transfer	Perm. Secretary	4,000.00	“ “ “
32.	28/3/24	068	e-transfer	Perm. Secretary	8,445,944.00	“ “ “
33.	5/3/24	034	e-transfer	Perm. Secretary	582,380.00	“ “ “
34.	6/3/24	035	e-transfer	Perm. Secretary	2,665,000.00	“ “ “
35.	6/3/24	038	e-transfer	Perm. Secretary	8,162,000.00	“ “ “
36.	15/3/24	041	e-transfer	Perm. Secretary	1,145,000.00	“ “ “
37.	15/3/24	043	e-transfer	Perm. Secretary	100,000.00	“ “ “
38.	18/3/24	046	e-transfer	Perm. Secretary	2,750,000.00	“ “ “
39.	21/3/24	046	e-transfer	Perm. Secretary	7,250,000.00	“ “ “
40.	21/3/24	049	e-transfer	Perm. Secretary	2,124,000.00	“ “ “
41	21/3/24	050	e-transfer	Perm. Secretary	2,124,000.00	“ “ “
42.	21/3/24	051	e-transfer	Perm. Secretary	1,752,000.00	“ “ “
43.	21/3/24	052	e-transfer	Perm. Secretary	1,650,000.00	“ “ “
44.	22/3/24	057	e-transfer	Perm. Secretary	3,183,580.00	“ “ “
45.	26/3/24	058	e-transfer	Perm. Secretary	2,250,000.00	“ “ “
46.	26/3/24	060	e-transfer	Perm. Secretary	926,085.00	“ “ “
47.	28/3/24	057	e-transfer	Perm. Secretary	134,000.00	“ “ “
48.	Nil	074	e-transfer	Perm. Secretary	6,075,000.00	“ “ “
49.	Nil	076	e-transfer	Perm. Secretary	3,780,000.00	“ “ “
50.	6/5/24	124	e-transfer	Perm. Secretary	582,380.00	“ “ “
51.	8/5/24	127	e-transfer	Perm. Secretary	2,665,000.00	“ “ “
52.	8/5/24	128	e-transfer	Perm. Secretary	8,162,000.00	“ “ “
53.	8/5/24	129	e-transfer	Perm. Secretary	1,145,600.00	“ “ “
54.	15/5/24	Nil	e-transfer	Perm. Secretary	100,000.00	“ “ “
55.	15/5/24	153	e-transfer	Perm. Secretary	2,750,000.00	“ “ “
56.	17/5/24	140	e-transfer	Perm. Secretary	7,250,000.00	“ “ “
57.	17/5/24	141	e-transfer	Perm. Secretary	2,124,000.00	“ “ “
58.	20/5/24	142	e-transfer	Perm. Secretary	2,124,000.00	“ “ “
59.	22/5/24	143	e-transfer	Perm. Secretary	1,752,000.00	“ “ “
60.	23/5/24	180	e-transfer	Perm. Secretary	1,650,000.00	“ “ “
61.	25/5/24	152	e-transfer	Perm. Secretary	8,835,000.00	“ “ “
62.	25/5/24	154	e-transfer	Perm. Secretary	2,750,000.00	“ “ “
63.	16/6/24	170	e-transfer	Perm. Secretary	10,000.00	“ “ “
64.	14/6/24	173	e-transfer	Perm. Secretary	28,350,000.00	“ “ “
65.	14/6/24	174	e-transfer	Perm. Secretary	13,211,000.00	“ “ “
66.	14/6/24	175	e-transfer	Perm. Secretary	7,875,000.00	“ “ “
67.	19/6/24	176	e-transfer	Perm. Secretary	3,633,000.00	“ “ “
S/No	**Date**	**PV. No**	**Chq. No**	**Payee**	**Amount ₦**	**Remarks**
68.	21/6/24	178	e-transfer	Perm. Secretary	42,535,976.84	“ “ “
69.	26/6/24	183	e-transfer	Perm. Secretary	15,652,000.00	“ “ “
70.	27/6/24	185	e-transfer	Perm. Secretary	5,000,000.00	
Grand Total					**555,313,692.84**	

Section IV

Special Audit

Aids & Grants

Special audit was meticulously conducted in strict compliance with the International Standards of Supreme Audit Institutions for Performance Auditing, specifically the ISSAI 3000 framework. This prestigious standard necessitates a carefully structured approach to ensure that our planning and execution of the audit are robust enough to gather sufficient and appropriate evidence. Such evidence is crucial as it lays the groundwork for delivering well-founded findings and conclusions on the following organizations:

S/N	Organization	Remarks
1.	KACHMA	
2.	Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)	
3.	Kano State Universal Basic Education Sector	
4.	Kano State Primary Healthcare Sector	

.

Ministry of Health

Kano State Contributory Health Care Management Agency (KSCHMA)

Unutilized Capitation Fund (₦1,243,041,442.92)

The sum of ₦3,187,334,242.92 was allocated for capitation, out of which only ₦1,944,292,800.00 was disbursed to various healthcare facilities, leaving a balance of ₦1,243,041,442.92. Refer to the table below for details.

HCFS	Allocation ₦	Payment ₦	Outstanding	%	Remarks
3,352	3,187,334,243	1,944,292,800	1,243,041,443	61	39% unutilized

Irregular Updates of Enrolments

The Agency does not update its data regarding new enrolment and those leaving the service. Therefore, the authentic number of beneficiaries could not be determined.

Denial of Access To The Database Systems

It was observed that Auditors did not have access to the Database system of the scheme, which is a clear violation of Section 125(2) of the 1999 Constitution of the Federal Republic of Nigeria (as amended). Due to these breaches, the audit could not independently verify data accuracy, compliance, highlighting of achievements and areas of improvement in the scheme, which are key in the conduct of the performance audit.

Ministry of Environment

Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)

Un-Presented Payment Vouchers ₦239,644,287.14

Payment vouchers to the tune of ₦239,644,287.14 were not made available for the audit exercise. Refer to the table below for details.

Unpresented Payment Vouchers				
Date	**PV No.**	**Description**	**Payee**	**Amount ₦**
26/03/2024	184	30% balance of construction of 10 no borehole	Balmari investment Nig LTD	122,209,434.23
16/04/2024	204	30% balance of construction of 10 no borehole	Balmari investment Nig LTD	52,375,471.81
28/04/2024	220	Refreshment for watchman	Mahmud Mukhtar Abubakar	734,000.00
20/05/2024	323	Trip to Lafiya for technical support	Aliyu Bello Muhammad	1,431,300.00
25/05/2024	324	Toyota Hilux engine	aminu Abdulsalam Musa	4,700,000.00
04/06/2024	345	Study tour to Yobe	Mukhtar Bello	4,053,360.00
13/06/2024	392	Media settlement	Maryam Abdulkadir Abdullahi	2,007,600.00
30/07/2024	707	Project distribution to accountant general office	Kano state research & directorate	2,000,000.00
21/10/2024	725	cheques deport by project accountant	Mahmud T. Kura	4,844,430.00
01/11/2024	726	Trip to Baku to attend P.O.P 29 at Azerbaijan	Hamza Gambo	24,938,691.10
07/11/2024	728	Hiring of Hole & refreshment for CPR activities	Aminu Gidado	20,350,000.00
Total				**239,644,287.14**

Expenditure Without Supporting Document (₦52,543,251.10):

The sum of *Fifty-two Million Five hundred and forty-three thousand two hundred and fifty-one Naira ten kobo* (₦52,543,251.10) only was expended without supporting documents. Refer to the table below.

Payment Without Supporting Documents				
Date	PV No.	Description	Payee	Amount

15/04/2024	197	Refreshment & allowances	Abba Sani	3,950,000.00
06/06/2024	325	World activities	Mahmud Bello Bari	1,500,000.00
18/07/2024	411	2024 FY-PFMU contribution	PFMU	8,745,000.00
26/09/2024	567	8 plate numbers	K.I.R.S	404,000.00
18/11/2024	679	Engagement of the focal NGO	Panacea Charity Foundation	25,296,167.40
18/11/2024	683	Engagement of the focal NGO	Panacea Charity Foundation	12,648,083.70
Total				**52,543,251.10**

Purchases Not Taken On Charge (₦7,644,589.75)

Purchase of office equipment worth ₦7,644,589.75 was not taken on store, which contravenes store regulations SR 0301 (revised 2004). See the table below.

Payment Vouchers Without Store Document				
Date	**PV No.**	**Description**	**Contractor**	**Amount**
26/07/2024	422	Maintenance of PCs office	Aminu Abdulsalam Musa	4,755,000.00
26/09/2024	568	Purchase of Ipad & computer	Aliyu Bello Muhammad	2,590,000.00
03/12/2024	749	Computer accessories	Muhammad Mukhtar Abubakar	299,589.75
Total				**7,644,589.75**

351 Hectare Land restoration Project: (₦103,468,777.71)

The sum of ₦103,468,777.71 was paid to Messrs. SIS Continental Services in respect of the contract for the restoration of 351 hectares of Land at Kyale and Gumawa, all in Gabasawa LGA. At the time of the Audit Inspection, only perimeter fencing was constructed, and the contractor was not on site. Refer to table below for details.

351 Hectare Land Restoration Projects				
LOT	**Contractor**	**SITE**	**HA**	**Amount ₦**
2 (3,668HA)	Messrs. SIS Continental Services	Kyale conservation of indigenous species	194	42,555,264.95
2 (3,668HA)	Messrs. SIS Continental Services	Gumawa conservation of native species	157	60,913,512.78
Total			**351**	**103,468,777.73**

Unpresented project files (₦1,910,691,440.74)

Contract files for the construction of solar-powered boreholes across the state at the sum of ₦1,402,549,454.20 and other various projects at the sum of ₦508,141,986.54 were not presented for the audit exercise. Refer to the table below.

Date	PV No.	Project	Contractor	Contract Sum ₦	Amount Paid ₦
21-Jun-24	352	Production of 500,000. assorted tree seedlings	Eco-safe Ecological Consult Ltd	202,440,000.00	57,100,685.40
16-Jul-24	393	production of 500,000. assorted tree seedlings	Eco-safe Ecological Consult Ltd		133,234,932.60
29-Jul-24	445	Promotion of sustainable land use	Freedom Fertilizer Co., Ltd.	110,725,000.00	96,820,000.00
10-Oct-24	603	Maintenance of 10km of existing shelter belt	Ra'am & Racoco consultant	71,479,343.13	67,190,582.54
09-Dec-24	743	Establishment of 100HA of orchard/woodlot	Eco-safe Ecological Consult Ltd	135,132,000.00	127,024,080.00
16/04/2024	209	Reinforcement of the concrete weir at Tofa water conserve		16,057,000.00	15,093,580.00
08/08/2024	470	Reinforcement of the concrete weir at Tofa water conserve			11,678,126.00
17/05/2024	283	construction of 9no solar-powered Borehole	Trade & tech international	192,066,279.77	79,774,505.97
03/06/2024	287	construction of 9no solar powered Borehole	Trade & tech international		79,774,505.97
06/11/2024	644	construction of 9no solar powered Borehole	Trade & tech international		8,397,316.42
14/10/2024	606	construction of 49no solar powered Borehole	A.I. import & export Nig LTD	1,187,030,481.26	216,330,248.98
Date	**PV No.**	**Project**	**Contractor**		**Amount Paid ₦**
14/11/2024	661	construction of 49no solar powered Borehole	A.I. import & export Nig LTD		129,798,149.35
12/12/2024	763	construction of 49no solar powered Borehole	A.I. import & export Nig LTD		713,889,821.47

26/03/2024	184	construction of 10no solar powered Borehole	Balmari Nig LTD		122,209,434.23
16/04/2024	204	construction of 10no solar powered Borehole	Balmari Nig LTD		52,375,471.81
Total				**1,914,930,104.16**	**1,910,691,440.74**

The observation was communicated to the State Project Coordinator via our correspondence No AUD/SAD/AA/2 on June 30th, 2025. Response is being awaited.

Kano State Universal Education Sector

The table below narrates the performance of the Kano State Universal Education Sector for the period under review:

Comparison Of Allocation And Actual Expenditure						
Code	**Classification**	**Activities**	**Allocation ₦**	**Actual ₦**	**Variance ₦**	**Performance (%)**
SPA (1)	Basic literacy component	35	1,717,914,999.00	839,848,384.70	878,066,614.30	49
SPA(2)	Intensive literacy program	19	1,661,500,470.06	1,622,794,570.00	38,705,900.06	98
SPA(3)	Strengthening planning & accountability	39	741,431,100.00	407,989,027.04	333,442,072.96	55
SP (Surplus)	Surplus balances from previous work plans (special request)	1	4,002,409,310.00	2,486,079,181.59	1,516,330,128.41	62
	Construction		1,625,422,315.14	486,820,430.00	1,138,601,885.14	30
	Renovation		235,482,004.98	234,892,500.90	589,504.08	100
	Sport development		22,463,082.66	22,306,420.00	156,662.66	99
	Furniture supply		232,773,120.00	125,795,030.00	106,978,090.00	54
	Quality Assurance		46,526,565.34	44,612,840.00	1,913,725.34	96
	Water & Sanitation		69,789,248.00	48,044,000.00	21,745,248.00	69
	Project Monitoring and Evaluation		46,526,565.34	44,612,840.00	1,913,725.34	96
23020113	Agricultural Education		46,526,565.34	38,089,040.00	8,437,525.34	82
Total			**10,448,765,345.86**	**6,401,884,264.23**	**4,046,881,081.60**	**61**

Kano State Primary Healthcare Sector

The table below narrates the performance of the Kano State Primary Healthcare Sector during the period under review:

Comparison of Allocation and Actual						
Code	**Classification**		**Allocation**	**Actual Expenditure**	**Variance**	

		No, of Activities	₦	₦	₦	Performance (%)
HRH-1	Human Resources Health	3	131,900,000.00	102,752,451.00	29,147,549	78
DFF-2	Decentralised Facility Finance	1	582,252,000	582,252,000.00	0	100
CHIPS-3	Community Health Influencers, Promoters and Services	10	143,710,796.34	90,051,000.00	53,659,796.34	63
OPR-SME-4.1	Supervision monitoring and Evaluation	5	31,240,000	25,300,000.00	5,940,000.00	81
OPR-QI-4.2	Quality Improvement	2	8,228,000	726,000.00	7,502,000.00	9
OPR-FM-4.3	Financial Management	4	15,176,000	5,120,000.00	10,056,000.00	34
OPR-OR-4.6	Office Equipment	6	4,485,000	1,700,000.00	2,785,000.00	38
OPR-OR-4.7	State Oversight Committee Support	1	1,560,159.87	1,560,159.87	0	100
Grand Total		**32**	**918,551,956.21**	**809,461,610.87**	**109,150,345.00**	88

General

Staff Strength

The Office of the State Auditor-General has a staff strength of 125 both junior and senior. However, this number is grossly inadequate due to complexity of the office's statutory functions and lack of auxiliary staff, such as cleaners, messengers and computer operators.

Staff Development & Progression

The Office prioritizes staff development and welfare. Key highlights include:

Training:

12 staff underwent training in various professional courses.

Workshop:

The office organizes workshop for all Resident Auditors, Deputy Resident Auditors, Team Leaders and Team Members within and outside the state.

Professional membership:

15 staff were sponsored to join the professional Arm of Association of National Accountants of Nigeria (ANAN).

Finally, to further promote accountability and transparency in the management of public fund, staff motivation is crucial. Continued training and retraining, both locally and abroad particularly in Information and Communication Technology (ICT) could not be over emphasized.

Acknowledgement

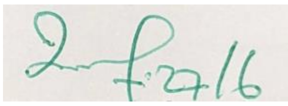
The Honourable Commissioner Ministry of Finance & Economic Development, the Accountant General and his able team must be saluted for their efforts in producing the financial Statements which formed the basis of my reports.

I am appealing to the Ministry to always include all the necessary schedules/underlying records as well as other related accounting documents required when submitting end of the year financial documents. Our Statutory functions of auditing the Accounts and Financial Statements is considerably slowed down when these vital documents are not promptly made available.

I equally acknowledged the sacrifice made by my staff for spending long hours/days in an effort to verify the Accounts, and as a team, worked tirelessly to achieve this constitutional mandate. I appreciate and recognized their efforts.

I also wish to extend my gratitude and express my appreciation to His Excellency the Executive Governor **Engr. Abba Kabir Yusuf**, for his positive disposition towards creating conducive atmosphere for the performance of our constitutional responsibilities.

Finally, I immensely appreciate the esteemed Kano State House of Assembly members for their contributions and oversight function. My gratitude goes to other State Government employees too numerous to mention that in one way or the other contributed towards the realization of this report. It is hoped that the Government should look into the possibility of re-introducing incentives to Audit Staff as obtained in similar organizations.



Rabi'u Yusuf, cna
Auditor General
Kano.

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

Section V

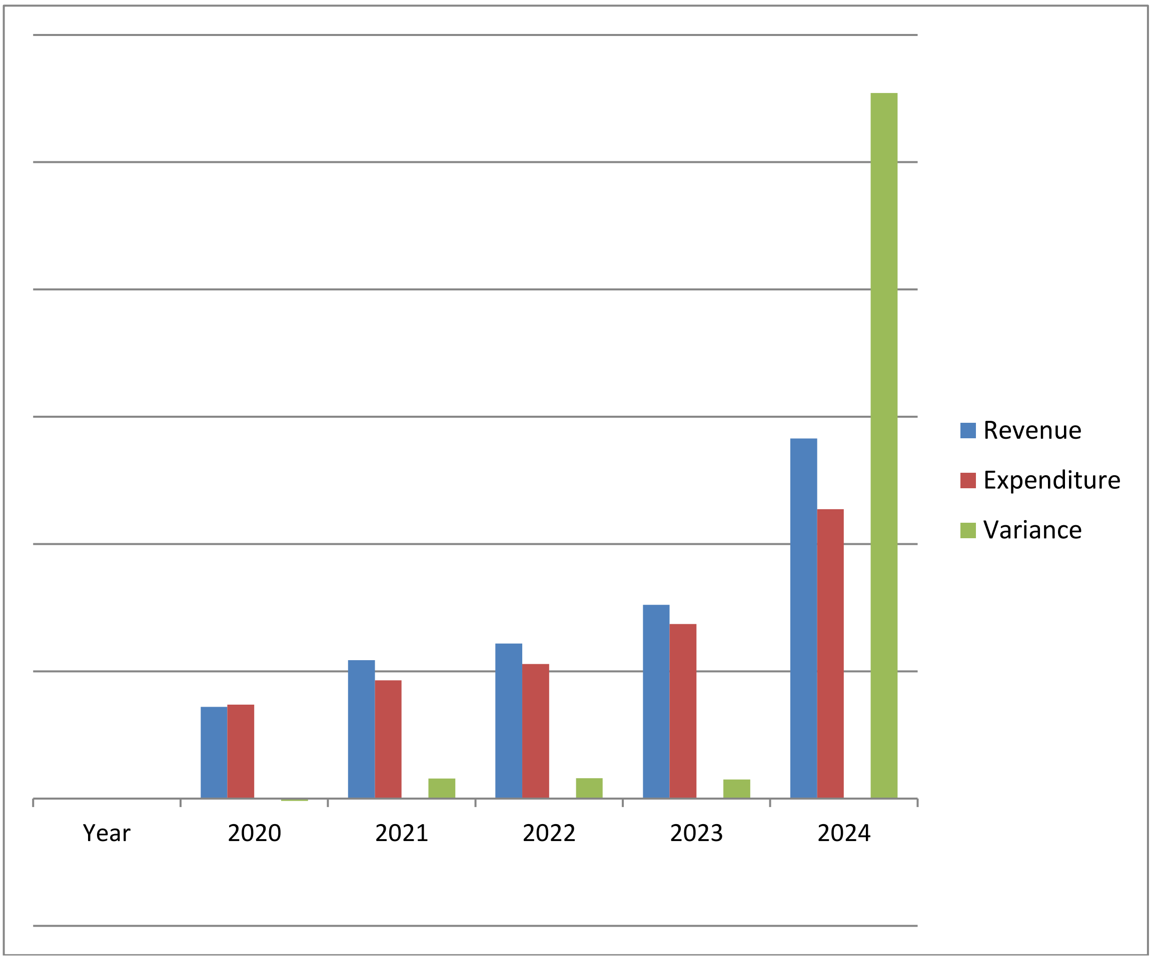
Appendices

Appendix 1

Total Revenue & Expenditure Profile

Year	Revenue ₦'000	Expenditure ₦'000	Variance ₦'000	Performance (%)
2020	143,895,414	147,472,790	(3,577,376.00)	102.48
2021	217,481,564	185,979,945	31,501,621.00	85.51
2022	243,472,252	211,303,164	32,169,088.00	86.78
2023	304,368,172	274,398,735	29,969,437.00	90.15
2024	565,873,009	454,977,341	110,893,668	80.40
Total	**1,475,090,411**	**1,274,131,975**	**1,202,623,814**	

Column Chart

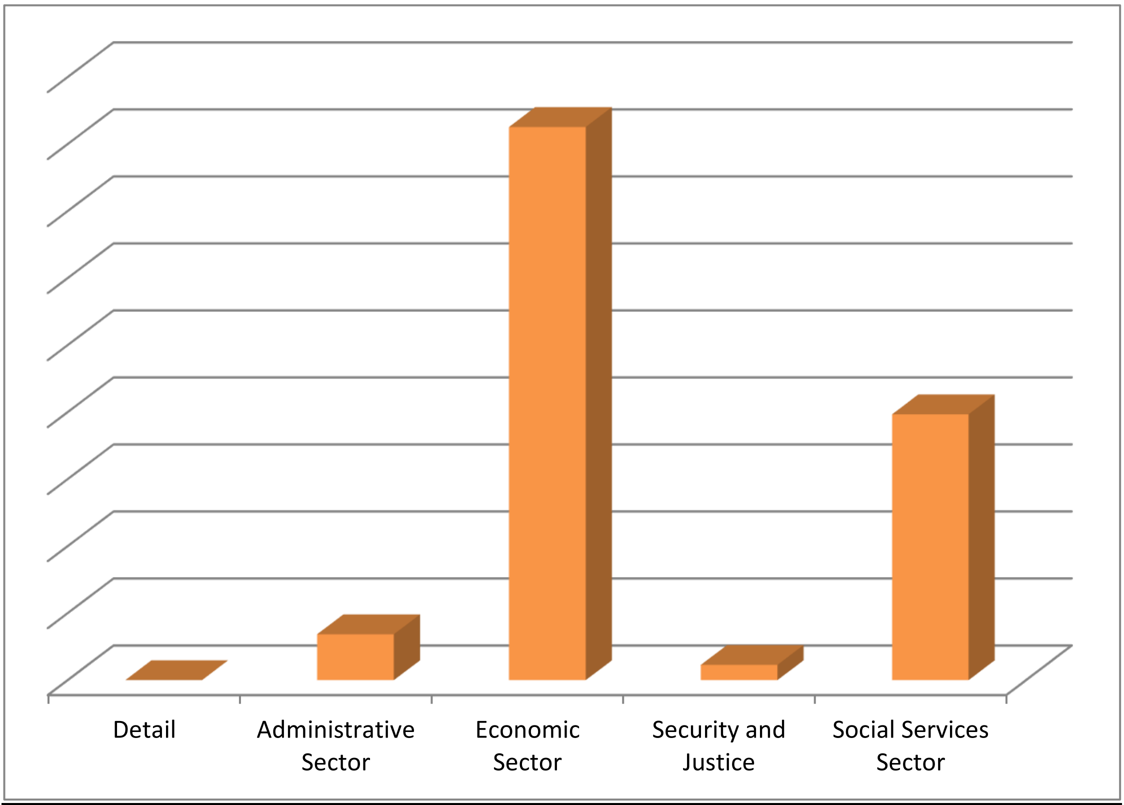


Appendix 2

Capital Expenditure

Detail	Actual ₦'000
Administrative Sector	13,698,637
Economic Sector	165,099,849
Security and Justice	4,550,063
Social Services Sector	79,340,202
Total Capital Expenditure	**262,688,751**

Column Chart



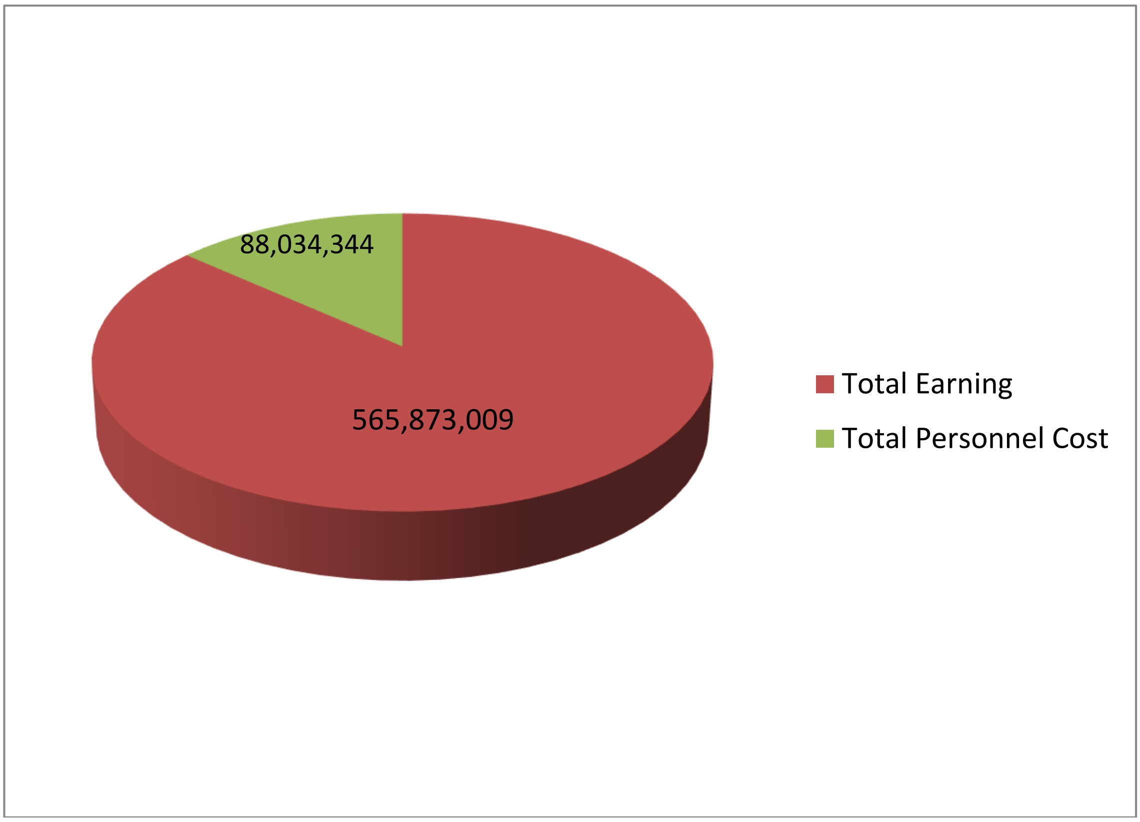
Appendix 3

Total Earning To Personnel Cost

		Amount

S/N	Detail	₦'000
1	Total Earning	565,873,009
2	Total Personnel Cost	88,034,344

3D Column Chart



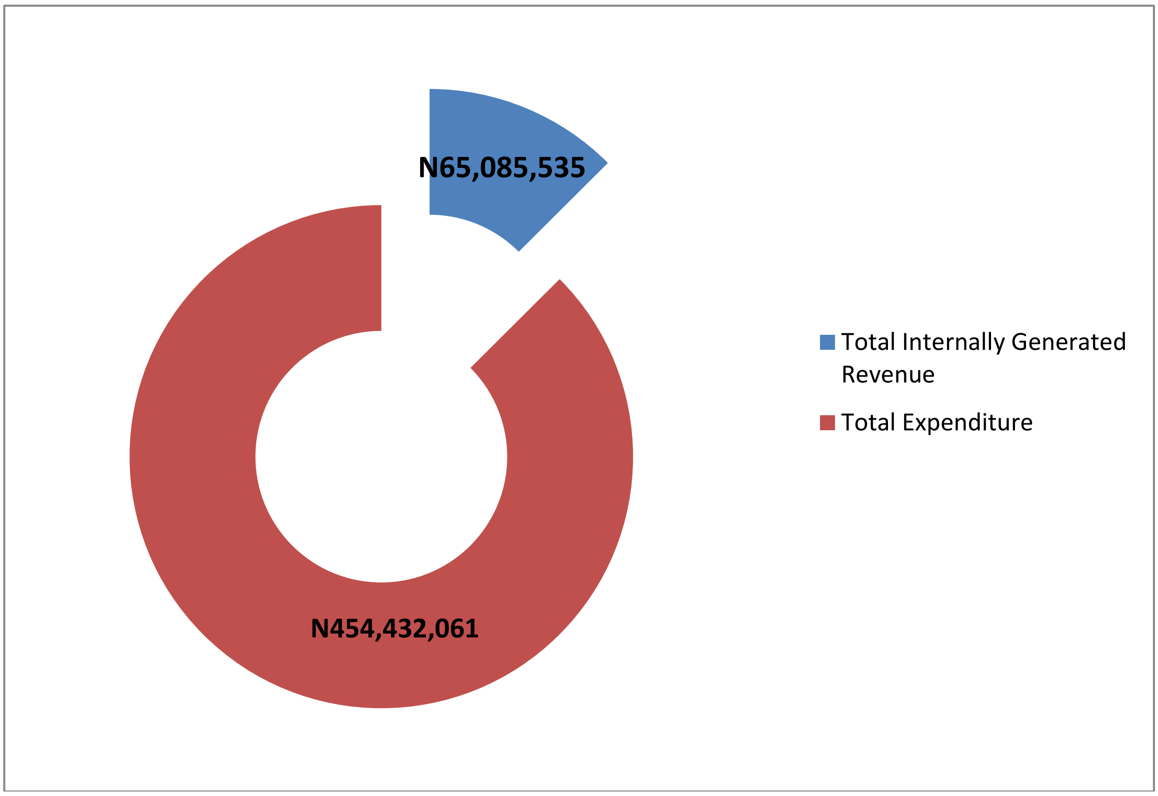
Appendix 4

Internally Generated Revenue To Expenditure

		Amount

S/N	Detail	₦'000
1	Total Internally Generated Revenue	65,085,535
2	Total Expenditure	454,977,341

Bubble Chart



Appendix 5A'

Gratuity/Death Benefit Files Balances
For the Year Ended 31st December 2024

Balance brought forward	**47**
Add:	
Files Received(new)	1,630
Return query	197
Total files available for the year	1,874
Less:	
Files Treated	1,599
Files Queried	229
Total files treated /queries for the year	1,828
Balance Carried Forward (2025)	**46**

Appendix '5B'

Gratuity/Death Benefit Payable
For the Year Ended 31st December 2024

S/N	Month	Gratuity ₦	Death Benefit ₦
1	January	25,271,027.28	82,072,379.40
2	February	545,837,206.39	103,738,789.95
3	March	262,602,971.75	174,933,220.73
4	April	228,428,974.15	51,151,731.84
5	May	364,406,658.59	124,524,628.86
6	June	292,414,143.42	96,795,173.73
7	July	307,052,914.58	27,551,375.74
8	August	297,161,972.99	63,659,624.49
9	September	647,392,224.31	61,660,707.94
10	October	1,404,697,006.83	133,727,384.82
11	November	554,461,127.61	38,770,425.09
12	December	1,053,721,486.60	162,514,850.19
Total		**5,983,447,714.50**	**1,121,100,292.78**
Grand Total		**7,104,548,007.28**	

Appendix '5C'

SURCHARGE & DEDUCTIONS MADE FROM EXAMINATION OF COMPUTATIONS, 2024

Month	In Lieu of Notice ₦	In Lieu of Overpayment ₦	In Lieu of Overstay ₦	Car Loan ₦	Ref Loan ₦	Motor C/F ₦	Pension Contribution to be Recovered ₦
January		2,872,602.11	-	49,999.95			
February	5,559,424.98	12,344,262.45	304,223.04	299,166.67	13,333.28	25,500.00	
March	4,335,346.26	9,297,054.54	170,067.32	701,666.68	8,333.30	78,000.00	
April	4,190,716.91	3,736,506.92	85,526.20	415,001.72	10,833.29	-	
May	3,880,392.37	-	-	126,666.55	-	-	213,459.44
June	1,242,242.04	2,730,488.03	-	329,999.92		3,000.00	
July	2,217,748.64	1,826,671.10	-	439,999.73	-	-	
August	2,883,415.62	16,248,353.71	3,188,133.08	500,833.23	-	-	223,281.62
September	4,945,932.04	6,417,005.99	49,342.98	838,333.21	4,166.65	15,000.00	469,532.48
October	3,280,005.87	12,449,575.41	513,065.16	329,606.06	-	-	44,817.79
November	2,950,882.16	2,404,913.60	889,816.46	949,999.67	25,000.05	-	63,436.52
December	3,353,092.31	17,181,959.46	15,984,002.19	540,000.03	82,499.67	-	
Sub Total	**38,839,199.20**	**87,509,393.32**	**21,184,176.43**	**5,521,273.42**	**144,166.24**	**121,500.00**	**1,014,527.85**
Grand Total	**154,334,236.46**						

Appendix '5D'

CONTRACT GRATUITY FILES BALANCES
FOR THE TEAR ENDED 31ST DECEMBER 2024

Balance brought forward	**9**	
Add:		
Received Files (new)	19	
Return Query	1	
Total Files available for the year	29	29
Less:		
Files Treated	8	
Files Queried	Nil	
Total Files Treated/ Queried for the year	8	8
Balance carried forward		**21**

Appendix '5E'

CONTRACT GRATUITY PAYABLE
FOR THE YEAR ENDED 31ST DECEMBER 2024

S/N	MONTH	CONTRACT GRATUITY ₦
1	January	1,867,199.65
2	February	-
3	March	-
4	April	-
5	May	-
6	June	-
7	July	-
8	August	-
9	September	-
10	October	-
11	November	-
12	December	-
	Total	**1,867,199.65**

OFFICE OF THE AUDITOR GENERAL

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

Telephone: (064) 664400
Fax: (064) 663603

In Case of Reply Quote Ref. No: AUD/C/ADM-89/XXIV/

14th July, 2025
19 Muharram 1447

The Rt. Honourable Speaker,
Kano State House of Assembly,
Audu Bako Secretariat,
Kano.

Dear Sir,

ANNUAL REPORT OF THE AUDITOR GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KANO STATE FOR THE YEAR ENDED 31ST DECEMBER, 2024

I have the Honour to submit to the State House of Assembly six (6) signed copies of my report on the Accounts of the Government of Kano State for the year ended 31st December, 2024 containing audit observations on the Accountant-General's Financial Statements and observations made during the audit of the underlying accounting records of Ministries, Offices and Extra-Ministerial Departments. This is in accordance with Section **125** (2) of the Constitution of the Federal Republic of Nigeria **1999** (as amended) and Section **36**(i) of the Kano State Audit Law **2020** (as amended).

Please accept my highest regards.

Rabi'u Yusuf, CNA
Auditor General
Kano State