

OFFICE OF THE AUDITOR GENERAL

Telephone: (064) 664400
Fax (064) 663603

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

In case of replay Quote Ref. No.
AUD/C/ADM-89/XXIV/

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

Email: kanostateaudit@gmail.com

18th September, 2024
15 Rabi'ul-Awwal 1446

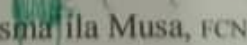
The Rt. Honourable Speaker,
Kano State House of Assembly,
Audu Bako Secretariat,
Kano.

Dear Sir,

**ANNUAL REPORT OF THE AUDITOR GENERAL ON THE
ACCOUNTS OF THE GOVERNMENT OF KANO STATE
FOR THE YEAR ENDED 31ST DECEMBER, 2023**

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, 2023 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 2021 (as amended).

Please accept my highest regards.


Ismaila Musa, FCNA
Auditor General
Kano State

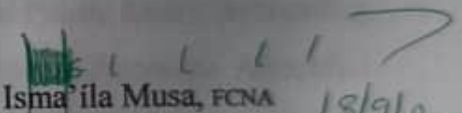
18/9/24

Submission of Accounts

The State Annual Accounts and Financial Statements of the Government of Kano State for the fiscal year ended 31st December, 2023 was first submitted to this Office on 10th May, 2024 and re-submitted on the 13th June, 2024, finally re-submitted on the 27th June, 2024. Section 36(i) of the Kano State Audit Law of 2021 (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, 2021 (as amended), today **18th September, 2024**, I hereby submit my report on the Accounts of the Government of Kano State for the year ended **31st December, 2023** to the Rt. Hon. Speaker, Kano State House of Assembly for further legislative action, please.

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


Ismaila Musa, FCNA
Auditor – General
Kano State.

18/9/24

Section I

Introduction


The Constitution of the Federal Republic of Nigeria, 1999 (as amended), which is the supreme extant Law, Kano State Audit Law, 2021 (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, 2023 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
Audu Bako Secretariat
P.M.B. 3017
Kano State.

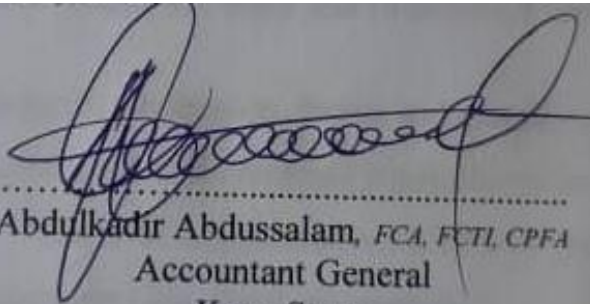

Ismaila Musa, FCNA
Auditor – General
Kano.

Statement of Financial Performance

For the year ended 31st December, 2023

Description	Notes	2023	2022
		₦'000	₦'000
Revenue			
Revenue from Non-exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1aii	48,105,746	61,832,047
Value Added Tax (VAT)-(FAAC)	1bii	64,646,340	46,649,564
Other Receipts (FAAC)	2ii	67,344,539	54,332,740
Sub-total		180,096,626	162,814,351
State:			
Tax Revenue	4	22,008,717	19,713,320
Other Revenue	5	1,134,822	548,647
Sub-total		23,143,539	20,261,967
Total Revenue from Non-Exchange Transactions		203,240,164	183,076,318
Revenue from Exchange Transactions:			
MDAs Revenue	6	18,160,397	22,796,592
Investments Income	7	7,019,747	535,214
Total Revenue from Exchange Transactions		25,180,144	23,331,806
Total Operating Revenue		228,420,308	206,408,124
Expenses:			
Wages, salaries and employee benefits	8i	74,803,524	69,091,544
Transport & Travelling-General	9	2,828,892	2,282,705
Utilities General	10	3,210,659	2,428,999
Materials & Supplies	11	10,524,220	8,055,833
Maintenance Services	12	2,367,809	1,883,774
Training General	13	3,679,878	2,943,903
Other Services	14	6,831,858	5,465,486
Consulting and Professional Services	15	3,111,900	2,520,047
Fuel & Lubricant	16	2,701,846	2,565,987
Financial Charges – General	17	330,002	405,430
Miscellaneous Expenses – General	18	1,071,993	965,759
Grants and Other Contributions	19	4,098,770	3,692,586
Description	Notes	2023	2022

		₦'000	₦'000
Cost of IGR Collections	20	1,799,882	2,001,289
Depreciation	21iii	21,233,392	36,102,776
Public Debt Charges	28iii	6,117,840	6,843,557
Other FAAC Deductions	30i	4,378,415	-
Loss from Exchange on Foreign Debts	34i	44,074,983	2,690,039
Total Operating Expenses		193,165,863	149,939,713
Surplus for the year		35,254,446	56,468,411

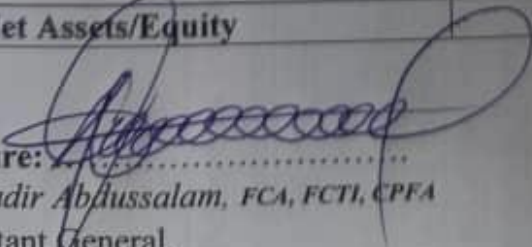


.....
 Abdulkadir Abdussalam, *FCA, FCTI, CPFA*
 Accountant General
 Kano State.

Statement of Financial Position

For The Year Ended 31st December, 2023

Description	Notes	2023 N'000	2022 N'000
Assets			
Non-current Assets			
Plants, Properties & Equipment (PPE)	21	213,622,427	137,576,257
Unclassified Assets	22	140,838,040	140,838,040
Investment in Securities	23	15,501,416	8,588,610
Investment in Properties	24	21,732,249	22,528,478
Total Non-Current Assets		391,694,131	309,531,385
Current assets			
Cash and Cash Equivalents	25	29,969,437	32,169,565
Receivables	26	34,456,847	31,289,728
Inventories (Stock)	27	58,835	456,609
Total Current Assets		64,485,119	63,915,902
Total Assets		456,179,250	373,447,287
Liabilities			
Non-current liabilities			
Long term Borrowing	28i	172,133,228	111,843,613
Total Non-Current Liabilities		172,133,228	111,843,613
Current liabilities			
Short Term Borrowing	28ii	15,375,161	11,500,662
Payables and Other Liabilities	29	45,564,002	51,873,400
Total Current Liabilities		60,939,163	63,374,062
Total Liabilities		233,072,391	175,217,675
Net Assets/Equity			
Accumulated surplus	35	223,106,859	198,229,612
		223,106,859	198,229,612
Total Net Assets/Equity		456,179,250	373,447,287

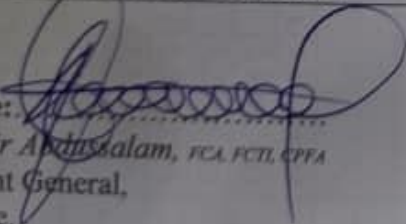
Signature: 
 Abdulkadir Abdussalam, FCA, FCTI, CPFA
 Accountant General,
 Kano State.

Statement of Changes in Net Assets and Equity

For the year ended 31st December, 2023

Description	Note	Surplus/Deficit N'000	Other Reserves N'000	Capital Grants N'000	Total N'000
Opening Balance 1st January, 2023		220,662,093	(59,715,890)	37,283,409	198,229,612
Additional grants Received				35,527,993	35,527,993
Surplus for the year 2023		35,254,446			35,254,446
		255,916,539	(59,715,890)	72,811,402	269,012,051
Changes/Correction of Prior Year Errors					
Changes in Net Surplus	31	18,966,753			18,966,753
Changes in Capital Grants	32			(38,505,902)	(38,505,902)
Other Changes in Equity	33		10,789,326		10,789,326
Changes in Exchange Transaction	34	(37,155,368)			(37,155,368)
		(18,188,615)	10,789,326	(38,505,902)	(45,905,192)
Balance as at 31st December, 2023		237,727,924	(48,926,565)	34,305,500	223,106,859

Signature:

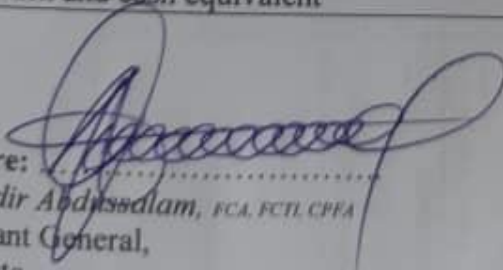

 Abdulkadir Abdussalam, FCA, FCTI, CPFA
 Accountant General,
 Kano State.

Statement of Cash Flow

For The Year Ended 31st December, 2023

Description	Notes	2023 ₦'000	2022 ₦'000
Cash flows from Operating Activities			
Revenue:			
Revenue from Non-Exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a	51,323,972	60,214,943
Value Added Tax (VAT)-(FAAC)	1b	60,622,831	45,809,734
Other Receipts (FAAC)	2	67,513,140	35,628,590
Sub-total		179,459,943	141,653,267
State:			
Revenue from Non-Exchange Transactions			
Tax Revenue	4	22,008,717	19,713,320
Other revenue	5i	338,593	548,647
Sub-total		22,347,310	20,261,967
Total revenue from Non-Exchange Transactions		201,807,253	161,915,234
Revenue from Exchange transactions:			
MDAs Revenue	6	18,160,397	22,796,592
Total revenue from Exchange Transactions		18,160,397	22,796,592
Total Inflows from operating activities		219,967,650	184,711,825
Outflows:			
Wages, salaries and employee benefits	8	(74,804,948)	(69,029,021)
Transport & Travelling	9	(2,828,892)	(2,282,705)
Utilities General	10	(3,210,659)	(2,428,999)
Materials & Supplies	11	(10,524,220)	(8,055,833)
Maintenance Services	12	(2,367,809)	(1,883,774)
Training General	13	(3,679,878)	(2,943,903)
Other Services	14	(6,831,858)	(5,465,486)
Consulting and Professional Services	15	(3,111,900)	(2,520,047)
Fuel & Lubricant	16	(2,701,846)	(2,565,987)

Description	Notes	2023 N'000	2022 N'000
Financial Charges General	17	(330,002)	(405,430)
Miscellaneous General	18	(1,071,993)	(965,759)
Grants and Other Contributions	19	(4,098,770)	(3,692,586)
Cost of IGR collection	20	(1,799,882)	(2,001,289)
Public Debt Charges	28iii	(6,117,840)	(6,843,557)
Other FAAC Deductions	30i	(4,378,415)	-
Total outflows from operating activities		(127,858,911)	(111,084,374)
Net cash flows from operating activities		92,108,739	73,627,451
Cash flows from investing activities			
Capital Expenditure:			
Plants, Properties & Equipment (PPE)	21	(97,279,562)	(75,886,919)
Proceeds from Sales of Assets	5ii	-	2,367
Proceeds from Sales of Investment in Properties	5ii	796,229	225,021
Dividend Received	7i	-	475
Increase in Security Investments	7iv	6,912,805	-
Total Outflows from investing activities		(89,570,528)	(75,659,056)
Net cash flows used in investing activities		(89,570,528)	(75,659,056)
Cash flows from financing activities			
Aids and Grants (Capital Receipts)	3	35,527,993	27,031,419
Aids and Grants (Expenditure)	3	(40,002,941)	(15,011,794)
Repayment of Borrowing	28iii	(9,257,321)	(9,320,077)
Proceeds from Borrowing	30	8,993,930	-
Net cash flows used in financing activities		(4,738,339)	2,699,548
Net Cash Flow from all Activities		(2,200,128)	667,944
Opening cash and cash equivalent	25	32,169,565	31,501,621
Closing cash and cash equivalent		29,969,437	32,169,565

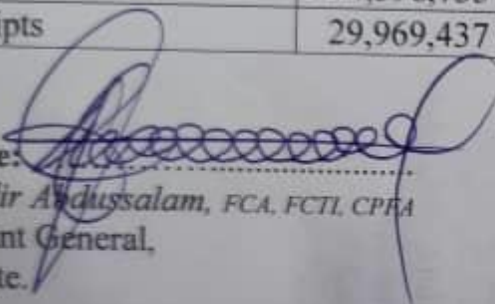
Signature: 
Abdulkadir Abdussalam, FCA, FCTI, CFFA
Accountant General,
Kano State.

Statement of Comparison of Budget and Actual amounts

For the year ended 31st December, 2023

Description	Actual Receipts & Payments	Budget 2023			Variance/Performance on Final Budget	
		Original	Revised	Final		
	a N'000	b N'000	c N'000	d=b+c N'000	e=a-d/d-a N'000	f = (a/d%) (d/a%) %
Recurrent Revenue	227,676,684	194,989,515	52,775,185	247,764,700	-20,088,016	92%
Total Recurrent Revenue	227,676,684	194,989,515	52,775,185	247,764,700	(20,088,016)	92%
Statutory Allocation	51,323,972	83,794,832	-	83,794,832	(32,470,860)	61%
Value Added Tax (VAT)	60,622,831	54,978,026	10,536,394	65,514,420	(4,891,589)	93%
Other Receipts (FGN)	67,513,140	15,889,610	29,333,173	45,222,783	22,290,356	149%
Internally Generated Revenue (IGR)	40,169,114	40,327,047	12,905,617	53,232,664	(13,063,550)	75%
Other Revenue (State)	8,047,626		-	-	8,047,626	0%
Total Capital Receipts	76,691,488	73,208,216	29,416,350	102,624,566	25,933,078	-
Aids and Grants	35,527,993	25,668,911	14,255,000	39,923,911	4,395,918	89%
Other Capital Receipts	8,993,930	21,531,090	9,000,000	30,531,090	21,537,160	29%
Treasury Opening Balance	32,169,565	26,008,215	6,161,350	32,169,565	-	100%
Total Recurrent Receipt & Capital Receipt	304,368,171	268,197,731	82,191,535	350,389,266	5,845,062	87%

Overhead & Other Recurrent Expenditure	42,837,352	28,002,309	2,270,508	30,272,818	(12,564,535)	142%
Public Debt Services	6,117,840	6,654,800	667,568	7,322,368	1,204,528	84%
Grants and Subsidy	4,098,770	2,332,213	1,768,772	4,100,985	2,215	97%
Capital expenditure	146,539,824	158,228,250	73,484,687	231,712,937	85,173,113	63%
Total payments	274,398,735	268,197,731	82,191,535	350,389,266	75,990,532	78%
Net Receipts	29,969,437	-	-	-	-	-

Signature: 

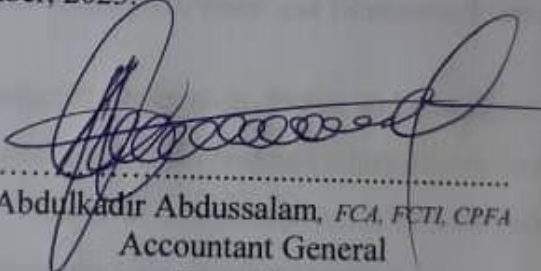
Abdulkadir Abdussalam, FCA, FCTL, CPA
 Accountant General,
 Kano State.

RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

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

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of government official transactions. The various statements presented in this report therein reflect the financial position of government as at the year ended 31st December, 2023.


.....
Abdulkadir Abdussalam, *FCA, FCTI, CPFA*
Accountant General
Kano State.

Audit Certificate

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

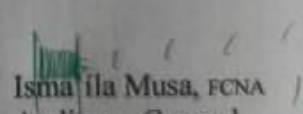
I have for the purpose of my audit obtained the information and explanations required and, subject to the comments and observations contained therein, I certify that, in my opinion, the Statement of Financial Position and the supporting Accounts and Statements are properly drawn according to IPSAS Accrual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

Special Opinion

The state is eligible to receive performance based grant financing from the Federal Government subject to performance against predetermined criteria in the World Bank NIGERIA: NG-CARES Action Recovery and Economic Stimulus Program.

In my opinion, the Financial Statements, Notes and classifications obtained, presents fairly in all material aspects, fund received and expenditures incurred for the year ended 31st December, 2023. This is in accordance with IPSAS provision and Kano State Public Financial Management Law, 2020 (as amended).

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


Ismaila Musa, FCNA
Auditor – General
Kano.

15/9/23

Notes to the Accounts

Notes	Codes	Description		31 Dec, 2023 N'000	31 Dec, 2022 N'000
1	1101	FAAC ALLOCATION			
1a	11010101	Statutory Allocation		51,323,972	60,214,943
1b	11010201	Value Added Tax (VAT)		60,622,831	45,809,734
				111,946,803	106,024,677
		Note*			
1ai		Statutory Allocation received in the year ended 2022			60,214,943
		Less: Statutory Allocation for Dec. 2021 Rec. in Jan 2022			(5,280,381)
		Eleven months Statutory Allocation Received			54,934,562
		Add: Statutory Allocation for Dec. 2022 Rec. in Jan 2023 (Note 1a*)			6,904,096
		Adjusted Statutory Allocation for the year 2022			61,838,658
		Note 1a*			
		Statutory Allocation for December 2022 received in January 2023	6,897,486		
		Add: understated Statutory Allocation for the month of December 2022	6,610		
		Actual Statutory Allocation for December 2022 Received in January 2023	6,904,096		
		Note*			
1aii		Statutory received in the year ended 2023		51,323,972	
		Less: Statutory for Dec 2022 Rec. in Jan 2023		(6,904,096)	
		Eleven months FAAC Received		44,419,876	
		Add: Statutory for Dec 2023 Rec. in Jan 2024		3,685,870	
		Adjusted Statutory for the year 2023		48,105,746	
		*Details of Statutory Allocation (See, Schedule 1)			
1bi		Note*			
		VAT received in the year ended 2022			45,809,734
		Less: VAT for Dec 2021 Rec in Jan 2022			(3,789,958)
		Eleven months VAT Received			42,019,776

Notes	Codes	Description	31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
		Add: VAT for Dec 2022 in Jan 2023		4,629,788
		Adjusted VAT for the year 2022		46,649,564
1bii		Value Added Tax received in the year ended 2023	60,622,831	
		Less: Value Added Tax for Dec 2022 Rec in Jan 2023	(4,629,788)	
		Eleven months Value Added Tax Received	55,993,043	
		Add: Value Added Tax for Dec 2023 in Jan 2024	8,653,297	
		Adjusted Value Added Tax for the year 2023	64,646,340	
		*Details of VAT (See, Schedule 1)		
2	110103-4	Other Receipts (FGN)	31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	11010301	Excess Bank Charges	-	182,970
	11010401	Differential Exchange Gain.	16,079,044	232,472
	11010403	Non Oil Excess Revenue	6,252,379	46,829,321
	11010404	Ecological Fund Distributions	1,912,839	-
	11010405	Oil Excess Revenue Acct	2,644	7,933
	11010405	Foreign Excess Crude Oil	8,479	937,605
	11010405	Domestic Excess Crude Oil	189,815	479,389
	11010405	Forex Equalization Fund	1,653,032	-
	11010405	Non mineral Revenue	1,117,669	1,900,037
	11010405	Electronic Money Transfer Levey	3,312,801	748,684
	11010405	Infrastructure Development	21,000,000	-
	11010405	Paliative	2,000,000	-
	11010405	Sure-P Refund	7,476,162	-
			61,004,863	50,569,727
		Note*		
2i		Other Receipts from FAAC in the year ended 2022		51,318,411
		less: Other Receipts for Dec 2021 Rec in Jan 2022		(253,319)

Notes	Codes	Description		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
		Eleven months Other FAAC Received			51,065,092
		Add: Other Receipts for Dec 2022 in Jan 2023			5,976,961
		Adjusted Other Receipts for the year 2022			57,042,053
2ii		Other Receipts from FAAC in the year ended 2023		61,004,863	
		less: Other Receipts for Dec. 2022 Rec. in Jan 2023		(5,976,961)	
		Eleven months Other FAAC Received		55,027,902	
		Add: Other Receipts for Dec. 2023 Rec. in Jan 2024		12,316,637	
		Adjusted Other Receipts for the year 2023		67,344,539	
		Note 1* Other Receipts January to December 2023			
		Other Receipt from FGN as par Bank Statement (Kano State FAAC Account)	67,513,140		
		Other Receipt from FGN as per FAAC Distribution File	(61,004,863)		
		Other Receipts for the year 2022 received in 2023	6,508,276		
<p>Other Receipts from FGN as per bank statements is higher than the amount stated in the FAAC Distribution file by 6.5 Billion which indicates a partly payment of the prior year outstanding other receipts (FGN) amounted to over 15 Billion. As such, 67.5 Billion will be reflected in the statement of cash flow as the actual other receipts from the Federation during the year 2023.</p>					
<p>*Details of other receipts (See, Schedule 2)</p>					

Notes	Codes	Description	Opening Balance as at 1st Jan, 2023	Amount Received 2023	Amount Available for Expenditure 2023	Expenditure 2023	Balance as at 31st Dec, 2023
3	130101	Aids & Grants	₦'000	₦'000	₦'000	₦'000	₦'000
		MDAs/Projects					
3i	13010101	Internal Grants					
1		Rural Access and Agricultural Mobility Projects Directorate	76,801	-	76,801	-	76,801
2		Kano State College of Education And Preliminary Studies (KSCEPS)	72,872	-	72,872		72,872
3		Yusuf Maitama Sule University, Kano	288,505	335,635.55	624,141	454,571.68	169,569
4		Kano State Qur'anic And Islamiyya Schools Management Board	5	17,898.50	17,903	9,514.40	8,389
5		University of Science and Technology Wudil	265,310	186,846.70	452,157	256,594.95	195,562
6		Ministry of Agriculture	22,868	-	22,868		22,868
7		Kano State Polytechnic	336,895	1,480,753	1,817,648	1,380,302.43	437,346
8		Sa'adatu Rimi College of Edu. Kumbotso Kano	199,680	343,286	542,966	417,788	125,178
		Sub-total	1,262,936	2,364,420	3,627,356	2,518,771	1,108,585
3ii	13020401	External Grant					
9		NG-Cares Fund	27,000	3,245,319	3,272,319	700,667	2,571,652
10		Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)	37,385	1,557,192	1,594,577	964,061	630,515
11		Accelerating Nutrition Result in Nigeria (ANRIN)	143,245	1,347,439	1,490,684	1,440,770	49,914
12		Innovation Development and Effectiveness of the Acquisition of Skills (IDEAS)	5,821.60	322,402.79	328,224	323,515.96	4,708
13		Immunization Plus and Malaria Process by Accelerating Coverage and Transform Services (IMPACT)	-	45,500.00	45,500	-	45,500
14		Ministry of Agric					

A		Rural Access and Agricultural Marketing Project (RAAMP)	332,600.40	209,203.92	541,804	474,252.45	67,552
B		Ministry of Agriculture (SAPZ.)	23	4,864.05	4,887	4,864.05	23
C		Kano State Agricultural Development Project	895,952	416,656	1,312,608	416,656	895,952
D		Kano State Agro pastoral Development Project (KSADP)	1,334,151	12,464,611	13,798,762	13,217,775	580,987
E		Kano FADAMA Cares	27,142		27,142		27,142
14		Rural Access and Agricultural Mobility Projects Directorate	1,701,584	-	1,701,584	-	1,701,584
15		Kano State Bureau of Statistics	2.43	-	2	-	2
15		Kano State Primary Health Care Mgt Board			-		-
A		Primary Health Care Mgt Board (PHMB)	106,246	-	106,246	-	106,246
B		UNICEF	128,933	1,491,871.49	1,620,805	1,371,098.39	249,707
C		Routine Immunization Activities	1,170	824,872.42	826,043	772,245.65	53,797
D		HMOU	71,404	382,885.03	454,289	165,572.19	288,717
E		Basic Health Care Provision Fund	670,189	22,139.93	692,329	18,716.00	673,613
F		COVID 19	4,864	670,264.00	675,128	670,264.00	4,864
16		Ministry of Health:			-		-
A		Ministry of Health	205,662	1,443,818	1,649,480	1,310,732	338,748
B		UNICEF	15,248	199,451	214,698	175,487	39,211
C		Health Basket (MoU)	234,503	553,060	787,564	676,662	110,902
D		Basic Health Care Provision Fund	1,110	886	1,996	1,646	351
17		SUBEB			-		-
A		SUBEB (BESDA)	10,329,750	46,596.87	10,376,347	8,913,961	1,462,385
B		SUBEB (UBEC Marching Grant)	1,269,871	1,717,541	2,987,412	1,330,884	1,656,528
18		Adolescent Girls Initiatives for Learning and Empowerment (AGILE)	111,066	6,197,000	6,308,066	4,534,340	1,773,727
		Sub-total	17,654,923	33,163,573	50,818,497	37,484,170	13,334,327
		Total Aids and Grants	18,917,859	35,527,993	54,445,852	40,002,941	14,442,912

Note: In some MDAs, such as Sa'adatu Rimi University of Education, Yusuf Maitama Sule University and many more, additional transactions (receipts and payments) were incurred during the year 2023 after the reporting period. This prompted adjustment in prior year closing balances based on IPSAS 14 (Event after the reporting period)

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

4	1201	Tax Revenue		31 Dec, 2023 N'000	31 Dec, 2022 N'000
	12010101	Pay As You Earn (PAYE)		18,242,159	16,113,489
	12010104	Stamp Duties		4,375	-
	12010107	Capital Gains Tax		30,611	30,614
	12010401	Withholding Tax On Dividend		157,412	297,559
	12010402	Withholding Tax On Rent		206,517	169,288
	12010403	Withholding Tax On Bank Interest		993,995	366,164
	12010404	Withholding Tax On Directors Fees		77,772	57,139
	12010405	Withholding Tax On Contracts		402,688	672,074
	12010406	Withholding on Consultancy/Professional Fees		305,071	96,248
	12010407	Withholding on Commission		142,774	234,526
	12010408	Withholding on Royalties		42,413	131
	12010409	Withholding on Consumption		14,962	2,203
	12010500	Direct Assessment		721,430	1,026,601
	12010603	Development Levy		25,780	101,015
	12020153	Presumptive Tax		52,754	118,771
	12020414	Other Direct Taxes		582,987	423,416
	12020461	Agricultural Product/Produced Sales Levy		4,850	3,494
	12020465	Animal Trade Levy		166	589
				22,008,717	19,713,320
*Details of Internally Generated Revenue (Tax Revenue) (See, Schedule 4A & 4B)					
5		Other Revenue		31 Dec, 2023 N'000	31 Dec, 2022 N'000
5i		Revenue from other Sources			
	12021006	Prior Years Salary Over payment Refunded in 2023		1,424	3,002
	14070101	2% Educational Levy		337,169	545,645
		Sub-Total		338,593	548,647

5ii		Proceeds from Sales of Assets/Investments		31 Dec, 2023 ₦ '000	31 Dec, 2022 ₦'000
	12020614	Proceeds from the Sales of Assets		-	2,367
	14050201	Proceeds from the Sales of Investment in Properties		796,229	222,654
		Sub-Total		796,229	225,021
		Grand Total		1,134,822	773,668
		*Note			
		Proceeds from Sales of Investment in Properties (Sales of GPs/Houses)			
		Description	GPs	Houses	Total
		Sales	355,031	441,198	796,229
		Total	355,031	441,198	796,229
6	1202	MDAs Revenues (Revenue from exchange transactions)		31 Dec, 2023 N'000	31 Dec, 2022 N'000
	120201	Licences General		3,406,120	843,209
	120204- 120205	Fines and Fees General		7,956,042	13,143,477
	120206- 120207	Earning and Sales General		1,888,912	1,503,355
	12020759	Back Duty Assessment & Recovery		4,909,323	7,306,551
		Total MDAs Revenues		18,160,397	22,796,592
		*Details of Other Revenue State (See, Schedule 6)			
7	120211	Investments Income/Dividend		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
7i	12021102	Divident Received			
		Access Bank Nigeria Plc.		-	434
		Sterling Bank Plc		-	41
		Sub-Total		-	475
7ii	12021103	Increase/(Decrease) in Quoted investment			

		Access Bank Nigeria Plc.		15,211	(52)
		Sterling Bank Plc		959	(579)
		Unity Bank		84,064	786
		WAPIC		4	(2)
		Sub-Total		100,237	152
7iii	12021103	Increase/(Decrease) in Unquoted investment & Bank Deposit			
		Deposit with Crown Agent		106,942	(2,751)
		Sovereign Wealth Fund		6,812,567	537,338
		Sub-Total		6,919,510	534,587
		Grand Total		7,019,747	535,214
7iv	12021103	Increase in Security Investments			
		Increase in Quoted Investments (7ii)		100,237	
		Increase in Sovereign Wealth Fund (7iii)		6,812,567	
				6,912,805	
		*Details of Investments (See, Schedule 7)			
8	210101	Salaries, Wages and Employee benefits		31 Dec, 2023	31 Dec, 2022
				₦'000	₦'000
	21010101	Staff cost- salaries and wages		65,932,942	61,747,003
	21010103	Consolidated Revenue Fund (CRF) charges		39,512	39,512
	21020202	Staff cost- pension defined contribution plan		8,832,494	7,242,506
				74,804,948	69,029,021
8i		Note*			
		Total Salaries, Wages & Employee Benefits for the year 2023		74,804,948	69,029,021
		Add:			
		Salary arrears Settled in 2022		-	65,526
				74,804,948	69,094,547
		Less:			
		Salary Over paid in 2022 Refunded in 2023		(1,424)	(3,002)
				74,803,524	69,091,544

*Details of Personnel Cost (See, Schedule 5A & 5B)					
				31 Dec, 2023	31 Dec, 2022
				₦'000	₦'000
9	220201	Transport & Travel (General)			
	22020101	Local Travel & Transport: Training		1,077,564	581,522
	22020102	Local Travel & Transport: Others		233,427	632,654
	22020103	International Travel & Transport: Training		1,352,361	795,151
	22020104	International Travel & Transport: Others		165,540	273,378
		Total Transport & Travel		2,828,892	2,282,705
10	220202	Utilities (General)		31 Dec, 2023	31 Dec, 2022
				₦'000	₦'000
	22020201	Electricity Charges		754,663	556,223
	22020202	Telephone Charges		198,554	30,674
	22020203	Internet Access Charges		507,798	255,973
	22020204	Satellite Broadcasting Access Charges		790,887	519,089
	22020205	Water Rates		104,331	345,812
	22020208	Software Charges/License Renewal		841,776	670,522
	22020209	Other Utilities		12,650	50,706
		Total Utilities		3,210,659	2,428,999
11	220203	Materials & Supplies (General)		31 Dec, 2023	31 Dec, 2022
				₦'000	₦'000
	22020301	Office Stationaries/Computer Consumables		752,343	816,897
	22020302	Books		336,682	240,487
	22020303	News Papers		96,243	11,524
	22020304	Magazines and Periodicals		197,374	35,990
	22020305	Printing of Non Security Documents		220,121	157,229
	22020306	Printing of Security Documents		352,544	251,817
	22020307	Drugs/Laboratory/Medical Supplies		1,143,549	816,820
	22020309	Uniforms & Other Clothing		986,178	704,413

	22020310	Teaching Aids & Instruction Materials		437,792	312,709
	22020311	Food Stuff/Catering Material Supplies		5,075,896	4,125,640
	22020312	Sanitary Materials		142,732	101,952
	22020313	Water treatment chemicals(abattoir)		443,802	317,001
	22020314	Examination Materials		218,723	156,230
	22020316	Other Material and Supplies		120,241	7,122
		Total Materials & Supplies		10,524,220	8,055,832
12	220204	Maintenance Services (General)		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	22020401	Maintenance of Motor Vehicle/Transport Equipment's		851,439	681,151
	22020402	Maintenance of Office Furniture		260,313	208,250
	22020403	Maintenance of Office Building/Residential Qtrs		583,177	466,542
	22020404	Maintenance of Office IT Equipment's		136,751	109,401
	22020405	Maintenance of Plants/Generators		352,026	281,621
	22020406	Other Maintenance Services		86,815	69,452
	22020407	Maintenance of Other Infrastructure		22,507	18,005
	22020410	Maintenace of Street Lightens		37,814	30,251
	22020411	Maintenance of Communication Equipments		23,875	19,100
	22020417	Maintenance of Other Infrastructure		13,091	-
				2,367,809	1,883,774
13	220205	Training (General)		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	22020501	Local Training		2,485,978	1,988,782
	22020502	International Training		1,193,901	955,120
				3,679,878	2,943,903

14	220206	Other Services (General)		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	22020601	Security Services		1,249,762	999,810
	22020602	Office Rent		62,762	50,209
	22020603	Residential Rent		127,485	101,988
	22020604	Security Vote (Including Operation)		4,140,617	3,312,494
	22020605	Cleaning and Fumigation Services		1,251,232	1,000,985
		Total ther Services		6,831,858	5,465,486
15	220207	Consulting & Professional Services (General)		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	22020701	Financial Cunsultancy		638,198	510,559
	22020702	Information Technology Consultancy		501,493	401,194
	22020703	Legal Services		213,140	170,512
	22020704	Engineering Services		250,572	200,457
	22020706	Surveying Services		501,253	401,002
	22020707	Agricultural Consultancy		182,111	145,689
	22020708	Medical Consultancy		188,283	150,626
	22020709	Audit Consultancy		361,198	288,958
	22020710	Research And Documentations		275,654	220,523
	22020712	Other Financial Consulting		-	30,527
		Total Consulting & Professional Service		3,111,900	2,520,047
16	220208	Fuel & Lubricant General		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	22020801	Motor Vehicle Fuel Cost		903,844	967,323
	22020803	Plant/Generator Fuel cost		1,122,801	1,011,532
	22020806	Cooking Gas Fuel cost		675,201	587,131
		Total Fuel & Lubricant		2,701,846	2,565,986

17	220209	Financial charges (General)		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	22020901	Bank Charges (Other than Interest)		225,025	202,725
	22020902	Insurance Premium		102,666	196,763
	22020904	Other Bank Charges		2,311	5,942
		Total Financial charges		330,002	405,430
18	220210	Miscellaneous Expenses General		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	22021001	Refreshments & Meals		200,124	180,292
	22021002	Honorarium & Sitting Allowances		334,378	301,241
	22021003	Publicity & Advertisement		76,202	68,650
	22021004	Medical Expenses - Local		57,443	51,751
	22021006	Postage & Courier Cost		14,417	12,989
	22021007	Welfare Package		57,588	51,881
	22021008	Subscription to Professional Bodies		28,074	25,292
	22021009	Sporting Activities		57,731	52,010
	22021010	Direct Teaching & Laboratory Cost		37,742	34,002
	22021011	Other Miscellaneous Expenses		7,609	6,855
	22021019	Medical Expenses - International		186,838	168,322
	22021021	Special Days/Celebration		13,848	12,475
		Total Miscellaneous Expenses		1,071,993	965,759
19	220401	Grants & Other Contribution (Subvention)		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	22040105	Grants to Government Owned Companies/Parastatals-Current		3,199,420	2,882,360
	22040109	Grants to Communities/NGOs		899,350	810,225
		Total Grants & Other Contribution		4,098,770	3,692,585
		*Details of Overhead Cost (See, Schedule 8)			
20	22020701	Cost of IGR Collection		31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
		Split Payment to Lead Consultants		-	-

		Technical Advisers Commission		1,220,597	1,751,194
		Incentives		279,285	250,095
		Over Head		300,000	-
		Total		1,799,882	2,001,289

21i	4401	Depreciation for the Year 2023								
		Properties Plants and Equipment(PPE)	Land and Building	Plants and Machineries	Motor Vehicle	Office Equipment	Furniture and Fixture	Infrastructure Assets	Life Assets	Total
		Opening balance as at 1st January, 2023	30,309,488	4,242,283	7,289,874	3,314,857	2,239,587	90,031,456	148,712	137,576,257
		Additional during the year	13,724,843	4,334,190	4,354,622	2,992,091	3,792,488	67,991,228	90,100	97,279,562
		Reclassification	-	-	-	-	-	-	-	-
		Disposal	-	-	-	-	-	-	-	-
		Write-off	-	-	-	-	-	-	-	-
		Balance as at 31st December, 2023 (A)	44,034,331	8,576,473	11,644,496	6,306,948	6,032,075	158,022,684	238,812	234,855,819
		Opening balance as at 1st January, 2023	(1,916,063)	(1,192,765)	(4,694,038)	(4,694,097)	(975,075)	(66,313,536)	(16,867)	(79,802,443)
		Additional during the year (B)	(1,100,858)	(1,286,471)	(3,109,080)	(1,734,411)	(1,357,217)	(12,641,815)	(3,540)	(21,233,392)
		Balance C/forward 31st December, 2023	(3,016,922)	(2,479,236)	(7,803,118)	(6,428,508)	(2,332,292)	(78,955,351)	(20,408)	(101,035,836)
		Net Book Value as at 31st December 2022 A-B=C	42,933,473	7,290,002	8,535,415	4,572,537	4,674,858	145,380,869	235,271	213,622,427
21ii	4401	Depreciation for the Year 2022								
		Properties Plants and Equipment's(PPE)	Land and Building	Plants and Machineries	Motor Vehicle	Office Equipment	Furniture and Fixture	Infrastructure Assets	Life Assets	Total
		Opening balance as at 1st January, 2022	22,406,662	2,490,855	3,674,244	3,236,059	1,097,302	64,818,233	71,126	97,794,481
		Additional during the year	8,679,992	2,500,067	6,271,013	1,338,524	1,792,488	55,223,708	81,126	75,886,919
		Reclassification	-	-	-	-	-	-	-	-
		Disposal	-	-	-	(2,367)	-	-	-	(2,367)
		Write-off	-	-	-	-	-	-	-	-
		Balance as at 31st December, 2022 (A)	31,086,654	4,990,922	9,945,257	4,572,216	2,889,790	120,041,941	152,252	173,679,033
		Accumulated Depreciation:								
		Opening balance as at 1st January, 2022	(1,138,897)	(444,127)	(2,038,654)	(3,436,738)	(324,872)	(36,303,051)	(13,327)	(43,699,667)
		Additional during the year (B)	(777,166)	(748,638)	(2,655,384)	(1,257,359)	(650,203)	(30,010,485)	(3,540)	(36,102,776)
		Balance C/forward 31st December, 2022	(1,916,063)	(1,192,765)	(4,694,038)	(4,694,097)	(975,075)	(66,313,536)	(16,867)	(79,802,443)
		Net Book Value as at 31st December 2022 A-B=C	30,309,488	4,242,283	7,289,874	3,314,857	2,239,587	90,031,456	148,712	137,576,257

Notes	Code	Depreciation		
21iii	24			
	2401	Depreciation on Plants Properties and Equipment's (PPE)	31 Dec, 2023 N'000	31 Dec, 2022 N'000
	240101	Land and Buildings (General)	1,100,858	777,166
	240104	Motor Vehicles (General)	3,109,080	2,655,384
	240102	Infrastructure Assets (General)	12,641,815	30,010,485
	240103	Plants and Machineries (General)	1,286,471	748,638
	240105	Office Equipment's (General)	1,734,411	1,257,359
	240106	Furniture and Fixture (General)	1,357,217	650,203
		Life Assets (General)	3,540	3,540
			21,233,392	36,102,776
		Capital Expenditure by Sector		
	Admin Code	Sectors	31 Dec, 2023 N'000	31 Dec, 2022 N'000
	1	Administrative Sector	1,950,000.00	
	2	Economic Sector	107,432.68	
	3	Security and Justice Sector	1,580.00	
	5	Social Sector	35,577.14	
			2,094,589.82	
22		Unclassified Assets		140,838,040
				140,838,040
<p>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.</p>				
*Details of Capital Expenditure (See, Schedule 12)				

23	310901	Investments in Securities	31 Dec, 2023 N'000	31 Dec, 2022 N'000
i	31090101	Quoted Investments		
		Sterling (NAL Marchant Bank Plc)	22,579	7,368
		Access Bank Plc (Intercontinental Bank)	1,516	556
		Unity Bank	127,274	43,210
		WAPIC Insurance Plc	10	6
		Sub total	151,378	51,141
ii	31090102	Unquoted Investments		
		NNDC	51,300	51,300
		KSIP	456,000	456,000
		Dala Building	1,232,864	1,232,864
		Sovereign Wealth Fund	13,590,486	6,777,918
		Niger Delta Power Holding Company	19,388	19,388
		Sub total	15,350,037	8,537,470
		Grand Total	15,501,416	8,588,611

24	31090106	Investments in Properties		31 Dec, 2023 N'000	31 Dec, 2022 N'000
		Housing Corporation (Sheikh Khalifa I. Rabiou, Sheikh N. Kabara & Sheikh Jaafar)		21,732,249	22,528,478
				21,732,249	22,528,478
		Note*			
		Balance brought forward as at 1st January 2022	22,528,478		
		Less: Sales (Proceedings) during the year 2022	(796,229)		
		Closing Balance as at 31st December 2022	21,732,249		
*Details of Investments (See, Schedule 7)					

25	310201	Cash and cash equivalents	31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	31020103	MDAs Bank Balances (Annual Board of Survey)	7,459,302	4,962,588
	31020104	Treasury Bank Balances	7,864,355	9,751,151
	31020106	Capital Receipts (Grants) Balances	14,442,912	17,359,900
	31020108	Deposit with Crown Agent	202,868	95,926
			29,969,437	32,169,565
*Details of Cash and Cash equivalents (See, Schedule 9 & 13)				

26	31060	Receivables	31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	31060401	Revolving Loans Granted	619,498	674,431
	31060401	FAAC Arrears	33,837,349	30,615,297
			34,456,847	31,289,728
*Details of Receivable (See, Schedule 14)				
27	310501	Inventories (Stock) MDAs	31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
		Deputy Governors Office	223	102
		Ministry of Women Affairs	30	-
		Drugs Management and Consumable Supplies Agency	-	170
		Kano State Independence Electoral Commission	-	324
		Youth Empowerment Directorate	142	-
		Guidance and Counselling Board	1,526	-
		Ministry for Local Government	-	114
		Ministry of Finance	2,800	32,256
		Office of the Auditor General (Local Government)	6,741	23
		Ministry of Water Resources	30,039	-
		Ministry for Religious Affairs	218	-
		Office of the Head of Civil Service	593	-

			31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
		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	1,422	-
		Kano State Scholarship Board	8,522	-
		Kano Internal Revenue Service	-	411,950
		Kano State Censorship Board	-	2,351
		Kano State Sport Commission	-	3,338
		Kano Urban Beautification And Landscaping Agency	-	1,703
		Science and Technical School Board	-	1,660
		Yusuf Maitama Sule University	-	2,618
		TOTAL	58,835	456,609
28	4102	Debt Stock	31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	410201	Internal Debts	90,445,039	77,219,601
	410202	External Debts	97,063,350	46,124,674
		Total	187,508,389	123,344,275
28i	4203	Long Term Borrowing		
		Internal Debts	78,719,297	67,130,019
		External Debts	93,413,931	44,713,594
		Sub-Total	172,133,228	111,843,613
28ii	4106	Short Term Borrowing		
		Internal Debts	11,725,742	10,089,582
		External Debts	3,649,420	1,411,080
		Sub-Total	15,375,161	11,500,662
		Grand-Total	187,508,389	123,344,275

28iii	2206	Repayment of Loan (Total Debt Service)	31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	220303	Principal Amount	9,257,321	9,320,077
	220601 & 220602	Public Debt Charges	6,117,840	6,843,557
			15,375,161	16,163,634
		*Details of Repayment (See, Schedule 10)		
29	410401	Payables and other liabilities	31 Dec, 2023 ₦'000	31 Dec, 2022 ₦'000
	41040102	Kano State Pension Fund Trustees	6,678,096	7,862,789
	41030102 & 41030103	Tax Liabilities	101,057	101,057
	41010101	Retention	45,048	45,048
	41040105	Contractors Liabilities	37,038,948	41,564,993
	41040101	Salary Arrears	736,948	802,474
	41030214	Public Debt (FAAC)	963,905	1,497,039
		Total Payables	45,564,002	51,873,400
		Note*		
		Contractors Liabilities/Arrears		
		Opening Balance as at 1st January 2023	41,564,993	
		Add: Verified Contractor Liabilities (2014 to 2022)	-	
		Total Contractors Liabilities Verified	41,564,993	
		Less: Settlement During the year 2023	(13,655,302)	
		Total Contractors Liabilities after Settlement	27,909,691	
		Add: Contractors Liabilities for the year 2023	9,129,257	
		Closing Balance as at 31st December 2023	37,038,948	
*Details of Payables (See, Schedule 15)				

30		Proceeds from Borrowing	31 Dec, 2023		
			₦'000		
		External Loan			
		National Urban Water Sector Reform III (2)	8,993,930		
		Total	8,993,930		
		Note*			
		Loan Repayment for the year ended 2022			16,131,796
		less: Repayments for Dec 2021 Paid in Jan 2022			(1,374,976)
		Eleven months Loan Repayments (FAAC Deduction)			14,756,820
		Add: Repayments for Dec 2022 Paid in Jan 2023			1,370,620
		Adjusted Loan Repayment for the year 2022			16,127,440
		Loan Repayment for the year ended 2023	14,256,219		
		less: Repayment for Dec 2022 Paid in Jan 2023	(1,370,620)		
		Eleven months Loan Repayments (FAAC Deduction)	12,885,599		
		Add: Repayment for Dec 2023 Paid in Jan 2024	963,905		
		Adjusted Loan Repayments for the year 2023	13,849,504		
		*Details of Debt Stock (See, Schedule 10)			
30i		Other FAAC Deductions	31 Dec, 2023		
			₦'000		
		Paris Club-Transfer to LGCs	2,465,576		
		Ecological Deductions	1,912,839		
			4,378,415		

31		Changes in Net Surplus	31st Dec, 2023 N'000	31st Dec, 2022 N'000
		Statutory Arrears	5,027,978	5,280,382
		VAT Arrears	4,629,788	3,789,958
		Other Receipts Arrears	5,267,710	2,277,496
		Augmented other receipts (FGN)	6,508,276	-
		Paris Club Refund (LGCs Repayments)	(2,465,576)	-
		Salary Refund 2023	(1,424)	3,002
			18,966,753	11,350,838
32	43020102	Changes in Capital Grants (Prior year adjustments)	31st Dec, 2023 N'000	31st Dec, 2022 N'000
		NEWMAP	-	-
		APPEALS	-	-
		Public Debt Arrears 2023	1,497,039	(1,370,620)
		Aids and Grants Expenditure	(40,002,941)	(15,011,794)
			(38,505,902)	(16,382,414)
33	43020102	Other Changes in Equity (Prior year adjustments)	31st Dec, 2023	31st Dec, 2022
		Public Debt Adjustments	3,863,299	-
		Excess External Debt Charges	(1,118,943)	
		Contractors Settlement During the Year	(13,655,302)	(4,512,332)
		Verified Contractor Liabilities (2014 to 2021)	-	(3,996,445)
		Settlement of Tax Liability During the year	-	(1,200,000)
		Retention Fees Payment During the Year	-	(95,954)
		Adjusted Loans (Ancore Borrowers & SMEDF)	-	(1,039,195)
		Pension Fund Overstatement	(684,693)	(7,670,123)
		Assets Revaluation Surplus (Revaluation Reserve)	22,384,965	-
			10,789,326	(18,514,048)

34	43030102	Changes in Exchange Translation	31st Dec, 2023 N'000	31st Dec, 2022 N'000	
		Deposit with Crown Agent	106,942	(2,751)	
		Sovereign Wealth Fund	6,812,673	537,338	
		Foreign Debt Fair Value Adjustments (37a)	(44,074,983)	2,690,039	
			(37,155,368)	3,224,626	
		Note*			
		Crown Agent Balance as at 31st December 2023 (£177,341.38 @ N1143.94)	202,868		
		Crown Agent Balance as at 31st December 2022 (£177,341.38 @ N540.91)	(95,926)		
		Loss on foreign exchange translations	106,942		
		Sovereign Wealth Fund as at 31st December 2023 (\$15,110,731 @ 899.40)	13,590,591		
		Sovereign Wealth Fund as at 31st December 2022 (\$15,110,731 @ 448.55)	(6,777,918)		
		Gain on foreign exchange translations	6,812,673		
34i	22090101	Foreign Debt Fair Value Adjustment (Loss on Exchange transaction)			
		Description	Book Value N'000	Market Value N'000	Gain/Loss N'000
1		National Urban Water Sector Reform III	1,436,750	2,983,646	(1,546,896)
3		Multi-States Road Project	1,676,271	3,563,926	(1,887,655)
4		Malaria Control Booster Project	1,666,039	3,600,096	(1,934,058)
6		State Education Sector Project	9,399,370	19,178,413	(9,779,043)
7		Third National Fadama Development	2,115,756	4,362,641	(2,246,886)
5		Health System Development project 11 (Add)	1,111,481	1,310,717	(199,236)
8		Commercial Agricultural Development	6,258,905	12,953,085	(6,694,180)
9		Malaria Control Booster Project (Add. Financing)	1,273,553	2,672,245	(1,398,692)

10		National Erosion and Watershed Management Project	2,064,192	2,464,222	(400,030)
11		Rural Access Agricultural Marketing Project	1,676,209	3,480,921	1,804,712)
		Agro Processing Productivity Enhancement & Live hood Support (APPEALS)	15,315,911	31,499,507	(16,183,596)
		Total	43,994,437	88,069,420	(44,074,983)
35		Accumulated Surplus/(Deficit)			
		Opening Balance as at 1st January 2023	198,229,612		
		Surplus for the year 2023	35,254,446		
		Additional Capital Grants	35,527,993		
	43020102	Changes in Net Surplus (Prior year adjustments) (Note 32)	18,966,753		
	43020102	Changes in Capital Grants (Prior year adjustments) (Note 33)	(38,505,902)		
	43020102	Other Changes in Equity (Prior year adjustments) (Note 34)	10,789,326		
	43030102	Changes in Exchange Transaction (Note 35)	(37,155,368)		
			223,106,859		

SCHEDULE 1

Statutory Allocation from FAAC 2023

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

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

Schedule 2

OTHER RECEIPTS (FGN) OTHER RECEIPTS FROM FGN AS PER FAAC DISTRIBUTION FILE

Description	January 2023 (Dec, 2022)	February	March	April	May	June	Grand Total
	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000
Differential Exchange Gain	245,294	-	-	-	-	6,331	251,625
Foreign Excess Crude Oil	2,118	2,118	2,124	2,119	-	-	8,479
Domestic Excess Crude Oil	46,001	46,969	47,938	48,906	-	-	189,815
Ecological Fund Distributions	192,470	137,449	133,594	139,244	123,611	149,779	876,148
Oil Excess Revenue Acct	661	661	661	661	-	-	2,644
Non-Oil Excess Revenue	4,973,626	357,982	-	-	268,241	-	5,599,848
Non-Mineral Revenue	-	1,117,669	-	-	-	-	1,117,669
Electronic Money Transfer Levy	516,791	-	252,952	313,475	316,679	304,602	1,704,498
Forex Equalization Fund	-	-	1,166,846	-	486,186	-	1,653,032
Total (A)	5,976,961	1,662,848	1,604,115	504,405	1,194,716	460,713	11,403,758

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

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

Description	January 2023 (Dec, 2022) ₦'000	February ₦'000	March ₦'000	April ₦'000	May ₦'000	June ₦'000	Grand Total ₦'000
Differential Exchange Gain	238,684	-	562,767	562,767	1,403,684	-	2,767,900
Electronic Money Transfer Levey (EMTL)	516,791	287,408	252,952	313,475	316,679	225,988	1,913,292
Release/NNPC Limit	-	-	-	-	-	29,801	29,801
Augment/Refund/Escrow Acct	-	-	-	3,764,441	261,012	108,755	4,134,208
Ecological Fund Distributions	185,860	163,133	141,967	102,152	139,244	98,911	831,267
Foreign Excess Crude Oil	6,610	-	-	-	-	6,331	12,941
Non-Mineral Revenue	-	1,087,552	-	-	-	1,076,153	2,163,705
Forex Equalization Fund	-	-	1,135,404	31,442	473,085	189,234	1,829,165
Total (A)	947,945	1,538,092	2,093,090	4,774,276	2,593,704	1,735,174	13,682,281

Description	July N'000	August N'000	September N'000	October N'000	November N'000	December N'000	Grand Total N'000
Differential Exchange Gain	3,223,741	2,916,617	2,362,655	1,768,141	1,926,602	3,629,662	15,827,419
Electronic Money Transfer Levey (EMTL)	242,095	271,790	294,991	231,011	331,846	255,625	1,627,358
FIRS/Additional Exch. Gain	304,602	360,143	-	-	-	-	664,744
Non-Oil Revenue	-	-	-	1,925,969	-	-	1,925,969
Infrastructural Development	-	7,000,000	-	-	7,000,000	7,000,000	21,000,000
G100 Palliative	-	2,000,000	-	-	-	-	2,000,000
Sure-P	-	-	7,476,162	-	-	-	7,476,162
Release/NNPC Limit	-	-	-	-	178,643	-	178,643
State Aug/Refund/Escrow Acct	-	-	-	53,335	652,531	18,070	723,936
Ecological Fund Distributions	149,779	211,514	199,643	164,389	158,068	137,719	1,021,112
Non-Mineral Revenue	1,385,516	-	-	-	-	-	1,385,516
Total (B)	5,305,733	12,760,064	10,333,451	4,142,845	10,247,690	11,041,077	53,830,859
Grand Total (A+B)	6,253,678	14,298,156	12,426,541	8,917,121	12,841,393	12,776,251	67,513,140

Total Other Receipts From FGN as per Bank Statement 67,513,140

Total Other Receipts From FGN as per Bank Statement (61,004,863)

Outstanding Other Receipts from FGN Remitted in 2023 6,508,276

SCHEDULE 3

AIDS & GRANTS 2023

MDAs/Projects	Opening Balance as at 1st Jan, 2023	CLOSING BALANCE 2022
Internal Grants	₦'000	₦'000
NG-Cares Fund	27,000	
Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)	37,385	
Accelerating Nutrition Result in Nigeria (ANRIN)	143,245	
Innovation Development and Effectiveness of the Acquisition of Skills (IDEAS)	5,821.60	
Rural Access and Agricultural Marketing Project (RAAMP)	332,600.40	
Ministry of Agriculture (SAPZ.)	23	
Kano State Agricultural Development Project	895,952	
Kano State Bureau of Statistics	2.43	-
Adolescent Girls Initiatives for Learning and Empowerment (AGILE)	111,066	
Total Aids and Grants	1,553,095	

Schedule 4

Internally Generated Revenue

KANO STATE IGR JANUARY TO DECEMBER, 2023														
CODE	Line Items	January	February	March	April	May	June	July	August	September	October	November	December	Total
		N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
12010101	Pay-As-You-Earn (PAYE)	1,482,694	1,338,994	1,342,125	1,241,734	1,601,633	1,657,758	1,508,870	1,651,317	1,630,279	1,564,695	1,429,973	1,792,086	18,242,159
12010501	Direct Assessment	103,715	62,486	32,536	39,697	52,244	40,008	46,541	71,765	40,002	44,156	46,287	141,993	721,430
12010301	Penalty For Offences	2,080	1,449	-	-	-	32	270	-	-	17,389	7,377	1,354	29,951
120103	Capital Gains Tax	550	17,597	-	1,345	-	1,000	-	-	300	-	70	9,751	30,611
12010401	Withholding Tax On Dividend	31	5,492	1,500	2,066	35,978	55,604	6,089	4,906	26,184	6,004	7,138	6,419	157,412
12010402	Withholding Tax On Rent	9,543	13,785	38,319	4,495	10,789	13,496	5,160	12,571	12,222	9,789	51,322	25,026	206,517
12010403	Withholding Tax On Bank Interest	78,519	56,824	70,866	50,124	77,783	107,283	76,487	85,589	86,585	110,722	81,357	111,856	993,995
12010404	Withholding Tax On Directors Fees	2,325	3,832	1,059	2,490	2,903	4,205	50,315	1,687	505	3,450	2,705	2,297	77,772
12010405	Withholding Tax On Contracts	39,738	31,186	32,185	27,716	42,776	40,559	41,514	23,313	42,856	23,607	28,321	28,915	402,688
12010603	Kano State Development Levy	5,645	2,603	918	2,005	825	251	795	746	289	67	734	732	15,609
12010604	Other Direct Taxes	11,308	109,610	66,330	10,250	118,586	26,195	7,808	55,554	97,907	8	79,413	20	582,987
12020602	Consumption Taxes	362	364	2,991	-	20	1,813	3,274	1,551	1,566	35	61	2,925	14,962
12020304	Withholding Tax On Royalties	22	21	13	-	-	-	-	90	18,184	-	4,926	19,158	42,413
12010409	Withholding Tax On Commission	11,006	14,079	10,263	38,252	5,822	6,974	24,228	13,764	1,576	2,631	4,118	10,063	142,774
12010406	Withholding Tax On Consultancy/professional Fees	44,067	52,300	36,941	42,818	259,119	45,182	39,255	48,232	42,875	36,789	35,478	36,305	719,362
12020123	Motor Vehicle Licences	9,065	8,010	8,550	8,861	13,051	10,380	11,501	12,011	8,136	6,863	12,485	12,165	121,078
12020132	Driver's Licences And Learner's Permit	16,538	10,230	12,110	6,380	17,276	14,844	14,865	15,697	13,465	17,114	86,511	17,254	242,283
12020130	Vehicle Plate Number	8,150	4,015	16,892	26,406	40,501	25,545	27,301	27,488	24,536	25,668	27,135	28,660	282,298
12020143	Other Licences	1,270	2,656	1,005	1,115	19,943	1,315	1,849	2,490	792	4,607	156	2,454	39,652
	Road Congestion Charges	-	-	-	-	4,016	-	-	-	-	-	-	-	4,016
12020409	Vehicle Registration And Weighing Fees	701	451	551	583	1,420	712	771	-	681	-	6,407	6,558	18,833
12010602	Stamp Duties & Penalties	525	516	491	464	1,084	58	-	209	165	53	474	335	4,375
12020142	Taxi Registration	-	-	-	-	-	-	-	-	-	6,065	183	246	6,494
12020123	Vehicle Heckney Permit	356	305	403	422	823	614	655	645	589	743	616	450	6,620
12020111	Miscellaneous	-	-	-	-	-	-	-	375	-	10,967	-	22,677	34,019
12020130	Driver's Badge	181	165	203	234	450	400	510	509	385	171	96	76	3,380
12020124	Conductor's Badge	-	-	-	-	-	-	-	-	-	-	96	76	172
	KSTR	125	107	189	201	403	271	305	300	261	-	-	-	2,160
1220148	Yellow Form	56	50	76	81	166	120	132	135	115	618	642	748	2,937
12020150	Road Worthiness	4,505	2,797	6,115	652	-	7,009	7,303	7,386	4,505	8,583	8,757	10,071	67,681
12020309	Kano State Development Levy (MLO)	256	211	356	402	1,344	989	1,050	1,072	979	1,081	1,153	1,281	10,170

12010319	BACKDUTY ASSESSMENT	28,041	17,423	72,280	19,594	19,385	66,475	55,771	22,728	42,815	11,901	89,619	111,645	557,678
12010314	PRESUMPTIVE TAX	6,829	219	2,126	2,061	2,447	5,672	7,026	2,476	2,058	1,763	10,926	9,150	52,754
	Container/ Haulage Discharge Fees	2,125	1,620	1,835	800	900	930	460	654	380	320	460	-	10,484
	Specialised Vehicle Parking Fees	747	104	36	1,563	2,988	-	72	54	-	-	-	-	5,564
	Agricultural Product/Produced Sales Levy	800	500	400	500	500	100	100	150	300	-	1,500	-	4,850
	Land use charges/ property Tax	36,226	30,794	36,706	28,997	32,608	25,770	10,086	45,757	63,005	223,622	41,706	23,481	598,758
	Excess Charges/Interest Recovery	516,796	540,260	-	-	1,369,904	-	-	-	-	-	4,173,000	-	6,599,959
	Sand Dredging	5,491	721	18,449	1,145	2,259	6,383	5,830	3,239	1,525	1,993	2,613	-	49,648
	Animal Trade Levy	40	-	-	20	20	20	13	20	9	15	9	-	166
	Mobile Advert	-	-	-	-	-	-	-	-	-	-	8,312	-	8,312
12020759	MDA's	945,854	773,065	501,184	1,008,967	525,984	349,531	457,276	387,112	1,913,978	940,953	579,570	670,653	9,054,128
	TOTAL	3,376,282	3,104,840	2,316,002	2,572,437	4,265,949	2,517,496	2,413,482	2,501,591	4,080,007	3,082,441	6,831,705	3,106,880	40,169,114

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)	Pension Govt. (F)	Total Transfer G = (C+F)
	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000
January	3,439,511.98	1,144,330.03	4,583,842.01	1,120,196.54	3,463,645.47	550,867.51	5,134,709.52
February	3,433,359.52	1,162,365.08	4,595,724.60	1,130,481.47	3,465,243.12	550,212.99	5,145,937.59
March	3,449,283.33	1,172,987.86	4,622,271.19	1,139,907.14	3,482,364.06	551,579.34	5,173,850.53
April	3,678,172.77	1,293,235.57	4,971,408.35	1,192,460.37	3,778,947.98	597,897.67	5,569,306.01
May	3,791,628.87	1,288,122.34	5,079,751.21	1,213,605.54	3,866,145.67	609,492.71	5,689,243.92
June	3,294,718.16	1,090,102.13	4,384,820.29	1,079,277.42	3,305,542.86	537,617.32	4,922,437.61
July	3,307,066.66	1,104,275.80	4,411,342.46	1,082,219.20	3,329,123.26	538,541.26	4,949,883.72
August	3,319,341.52	1,120,572.11	4,439,913.63	1,097,264.19	3,342,649.44	540,573.78	4,980,487.40
September	3,322,134.90	1,132,967.59	4,455,102.48	1,091,021.26	3,364,081.22	539,531.96	4,994,634.44
October	3,346,966.81	1,138,979.57	4,485,946.38	1,109,079.26	3,376,867.12	546,693.01	5,032,639.39
November	3,492,886.30	1,189,665.35	4,682,551.65	1,146,865.84	3,535,685.80	559,892.02	5,242,443.67
December	3,683,831.32	1,255,232.70	4,939,064.02	1,234,021.92	3,705,042.10	595,713.07	5,534,777.10
Sub-Total (A)	41,558,902.14	14,092,836.13	55,651,738.27	13,636,400.17	42,015,338.10	6,718,612.64	62,370,350.91

Deductions

Months	Tax	Pension Cont. Staff	KSCHMA	UNION DUES	Loan & Other Deductions	Party Contributions	Total Deductions
	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000
January	258,851.43	259,231.77	125,568.00	78,542.38	391,416.08	6,600.00	1,120,209.66
February	258,552.90	258,923.76	125,363.40	78,402.31	402,789.09	6,450.00	1,130,481.47
March	260,326.22	259,566.75	125,866.40	79,012.19	408,675.59	6,460.00	1,139,907.14
April	276,592.33	281,363.61	134,630.20	84,649.00	409,650.56	6,550.00	1,193,435.69
May	283,562.58	286,820.10	139,681.60	87,817.51	409,163.75	6,560.00	1,213,605.54
June	246,796.42	252,996.39	118,011.00	75,844.18	384,031.00	610.00	1,078,288.98
July	249,139.41	253,431.18	118,424.80	75,931.20	384,102.61	1,190.00	1,082,219.20
August	251,641.80	254,387.66	118,934.20	75,933.60	394,506.93	1,860.00	1,097,264.19
September	252,576.18	253,897.39	118,803.80	75,433.01	388,170.88	2,140.00	1,091,021.26
October	255,711.33	257,267.30	119,346.10	75,477.00	396,827.52	4,450.00	1,109,079.26
November	266,357.75	263,478.60	125,217.70	79,132.35	407,129.45	5,550.00	1,146,865.84
December	277,246.31	280,335.56	134,629.10	84,944.59	451,196.35	5,670.00	1,234,021.92
Total	3,137,354.66	3,161,700.07	1,504,476.30	951,119.31	4,827,659.82	54,090.00	13,636,400.17

Note: Other deductions include development levy, *

OFF-PAYROLL SALARY

Month	Basic Salary (A)	Total Allowances (B)	Gross Salary C=(A+B)	Total Deduction (D)	Net Salary E=(C-D)	Pension Govt (F)	Total Transfer G = (C+F)
	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000
January	605,614.85	298,287.91	903,902.76	289,248.88	614,653.87	185,136.71	1,089,039.46
February	605,614.85	298,287.91	903,902.76	289,248.88	614,653.87	185,136.71	1,089,039.46
March	591,563.09	291,366.90	882,929.99	282,537.60	600,392.39	180,841.08	1,063,771.07
April	587,414.26	289,323.44	876,737.70	280,556.06	596,181.63	179,572.78	1,056,310.48
May	598,761.23	294,912.25	893,673.48	285,975.52	607,697.97	183,041.56	1,076,715.04
June	565,333.01	278,447.60	843,780.61	270,009.80	573,770.82	172,822.53	1,016,603.15
July	565,333.01	278,447.60	843,780.61	270,009.80	573,770.82	172,822.53	1,016,603.15
August	552,907.67	272,327.66	825,235.33	264,075.31	561,160.03	169,024.10	994,259.44
September	556,598.57	274,145.56	830,744.13	265,838.12	564,906.01	170,152.41	1,000,896.54
October	559,161.65	275,407.98	834,569.62	267,062.28	567,507.34	170,935.95	1,005,505.57
November	562,256.33	276,932.22	839,188.55	268,540.33	570,648.21	171,881.99	1,011,070.54
December	564,320.86	277,949.08	842,269.95	269,526.38	572,743.56	172,513.12	1,014,783.07
Sub-Total (B)	6,914,879.37	3,405,836.11	10,320,715.48	3,302,628.95	7,018,086.53	2,113,881.48	12,434,596.96
Grant Total C = (A+B)	48,473,781.51	17,498,672.24	65,972,453.75	16,939,029.12	49,033,424.63	8,832,494.12	74,804,947.87

2023 PERSONNEL COST

CODE	MDAs	2023 ACTUAL	2023 APPROVED BUDGET	2023 ADJUSTMENT	2023 REVISED BUDGET	VARIANCE (+/-)	PERFORMANCE (%)
		₦'000	₦'000	₦'000	₦'000		
011100100100	Government House	64,415.70	61,005.00	-	61,005.00	(3,410.70)	106%
011100100200	Deputy Governor's Office	24,884.79	21,215.00	-	21,215.00	(3,669.79)	117%
011100800100	Kano State Emergency Relief & Rehabilitation Board	112,671.66	120,550.00	-	120,550.00	7,878.34	93%
011100900100	Guidance and Counselling Board	13,519.32	13,446.00	-	13,446.00	(73.32)	101%
011101000100	Public Procurement Bureau	34,754.00	37,867.00	-	37,867.00	3,113.00	92%
011101100100	Public Complaint & Anti-Corruption Commission	103,917.69	98,098.00	-	98,098.00	(5,819.69)	106%
011101300100	Council Affairs Directorate	-	20,006.00	-	20,006.00	20,006.00	0%
011101400100	Community Re-orientation Council	29,789.84	27,723.00	-	27,723.00	(2,066.84)	107%
011103700100	Pilgrim Welfare Board	45,492.99	48,182.00	-	48,182.00	2,689.01	94%
011105500204	Admin & General Services	1,828,974.27	1,842,982.00	-	1,842,982.00	14,007.73	99%
011105800100	Protocol Directorate	15,262.71	13,213.00	-	13,213.00	(2,049.71)	116%
011106400100	Kano State Bureau of Statistics	27,964.00	27,228.00	-	27,228.00	(736.00)	103%
011200300100	House of Assembly	414,794.94	828,705.00	-	828,705.00	413,910.06	50%
011200300600	Public Account Committee	13,727.53	13,571.00	-	13,571.00	(156.53)	101%
012300100100	Min. of Information & internal Affairs	274,050.27	237,631.00	-	237,631.00	(36,419.27)	115%
012300200100	Abubakar Rimi Television Corporation	116,484.52	116,390.00	-	116,390.00	(94.52)	100%
012300300100	Kano State Radio Corporation	136,074.30	141,852.00	-	141,852.00	5,777.70	96%
012300400100	Government Printing Press	60,912.13	60,074.00	-	60,074.00	(838.13)	101%
012300500100	Triumph Publishing Company	-	8,000.00	-	8,000.00	8,000.00	0%
012300700100	Kano State Censorship Board	20,887.23	19,106.00	-	19,106.00	(1,781.23)	109%
012500100200	Office of the Head of Civil Service	1,449,046.75	1,398,654.00	-	1,398,654.00	(50,392.75)	104%
012500800100	Pension Fund Trustees	27,899.70	22,976.00	-	22,976.00	(4,923.70)	121%
012501000100	Kano State Computer Centre	7,445.69	7,970.00	-	7,970.00	524.31	93%
014000100100	Office of the Auditor General (State)	154,166.94	639,069.32	-	639,069.32	484,902.37	24%

CODE	MDAs	2023 ACTUAL	2023 APPROVED BUDGET	2023 ADJUSTMENT	2023 REVISED BUDGET	VARIANCE (+/-)	PERFORMANCE (%)
		₦'000	₦'000	₦'000	₦'000		
014700100100	Civil Service Commission	24,563.52	23,525.00	-	23,525.00	(1,038.52)	104%
014000300100	Audit Service Commission	-	40,000.00	-	40,000.00	40,000.00	0%
014800100100	Kano State Ind. Elect. Comm.	40,013.56	26,954.00	-	26,954.00	(13,059.56)	148%
016100200121	Research, Evaluation and Political Affairs	1,123,560.91	1,500,000.00	-	1,500,000.00	376,439.09	75%
017700100200	Kano State Zakkat Commission	3,364.50	3,889.00	-	3,889.00	524.50	87%
017700100300	Kano State Hisbah Commission	327,719.78	224,328.00	-	224,328.00	(103,391.78)	146%
017700100400	Kano Sharia Commission	61,840.74	62,788.00	-	62,788.00	947.26	98%
021500100100	Ministry of Agric. & Natural Resources	619,668.40	631,281.00	-	631,281.00	11,612.60	98%
021511400100	KNARDA	1,334,790.17	1,400,775.00	-	1,400,775.00	65,984.83	95%
021511600100	KASCO	43,207.92	43,026.00	-	43,026.00	(181.92)	100%
022000100100	Ministry of Finance	2,294,607.80	2,534,381.00	4,000,000.00	6,534,381.00	4,239,773.20	35%
022000800100	Kano State Internal Revenue Services	910,258.37	1,007,552.44	(0.00)	1,007,552.44	97,294.07	90%
022200100100	Ministry of Commerce Ind. & Co-op.	205,352.59	202,645.69	(0.00)	202,645.69	(2,706.89)	101%
022200400100	Abubakar Rimi Market	-	3,953.52	(0.00)	3,953.52	3,953.52	0%
022200500100	Tourism Management Board	45,735.31	50,230.15	0.00	50,230.15	4,494.84	91%
022800100100	Ministry for Science Technology & Innovation	50,160.09	50,430.85	0.00	50,430.85	270.76	99%
023400100100	Ministry of Works & Infrastructure	539,390.90	597,107.88	0.00	597,107.88	57,716.98	90%
023400400100	Kano State Road Maintenance Agency (KARMA)	-	5,146.46	(0.00)	5,146.46	5,146.46	0%
023403900100	Kano State Fire Service	741,666.90	674,527.23	0.00	674,527.23	(67,139.67)	110%
023405700100	Bureau for Land Management	266,888.45	280,156.21	0.00	280,156.21	13,267.76	95%
023405800100	Kano State Urban Planning & Development Authority	164,842.99	197,593.84	(0.00)	197,593.84	32,750.86	83%
023600300100	History & Culture Bureau	144,272.36	88,308.79	(0.00)	88,308.79	(55,963.57)	163%
023605400100	Zoological & Wild Life Mgt. Agency	141,038.25	139,791.70	(0.00)	139,791.70	(1,246.55)	101%
023800100100	Ministry of Planning & Budget	71,561.89	52,671.70	(0.00)	52,671.70	(18,890.19)	136%
025200100100	Ministry of Water Resources	132,929.15	149,778.06	0.00	149,778.06	16,848.91	89%
025210100100	Kano State Water Board	175,140.00	642,965.06	(0.00)	642,965.06	467,825.06	27%

CODE	MDAs	2023 ACTUAL	2023 APPROVED BUDGET	2023 ADJUSTMENT	2023 REVISED BUDGET	VARIANCE (+/-)	PERFORMANCE (%)
		₦'000	₦'000	₦'000	₦'000		
025210700100	RUWASA (RURAL WATER SUPPLY & SANITATION AGENCY)	43,864.44	46,199.96	(0.00)	46,199.96	2,335.52	95%
025600400100	Kano State Road Transport Agency (KAROTA)	1,492,312.00	1,200,986.40	(0.00)	1,200,986.40	(291,325.60)	124%
026300100100	Ministry of Rural & Community Development	90,642.42	102,085.49	0.00	102,085.49	11,443.07	89%
026300300100	Rural Electrification Board	94,257.22	112,963.54	0.00	112,963.54	18,706.32	83%
031801100100	Judicial Service Commission	49,162.88	290,038.89	-	290,038.89	240,876.01	17%
031805100100	High Court of Justice	1,287,775.64	1,736,973.93	-	1,736,973.93	449,198.29	74%
031805300100	Sharia Court of Appeal	1,687,775.64	1,868,920.49	-	1,868,920.49	181,144.85	90%
031806100100	Multi-Door Court House	-	395,000.00	-	395,000.00	395,000.00	0%
032600100100	Ministry of Justice	324,486.01	312,315.00	-	312,315.00	(12,171.01)	104%
032600200100	Law Reform Commission	16,100.09	30,699.00	-	30,699.00	14,598.91	52%
051305100100	Youth Development Directorate	48,126.52	42,562.00	-	42,562.00	(5,564.52)	113%
051305500100	Kano State Sports Commission	188,625.92	154,872.00	-	154,872.00	(33,753.92)	122%
051305600100	Kano Pillars Football Club	258,808.76	332,795.00	-	332,795.00	73,986.24	78%
051400100100	Ministry of Women Affairs & Social Dev.	142,416.20	143,667.00	-	143,667.00	1,250.80	99%
051700100100	Ministry of Education	320,120.17	331,716.00	-	331,716.00	11,595.83	97%
051700300100	SUBEB	240,212.12	263,520.00	-	263,520.00	23,307.88	91%
051700800100	Kano State library Board	149,922.07	162,345.00	-	162,345.00	12,422.93	92%
051701000100	Agency for Mass Education	319,651.65	274,493.00	-	274,493.00	(45,158.65)	116%
051701500100	Science & Technical Schools Board	2,234,500.54	2,145,493.00	-	2,145,493.00	(89,007.54)	104%
051702600100	Senior Secondary Schools Mgt. Board	18,415,240.19	16,013,016.00	-	16,013,016.00	(2,402,224.19)	115%
051702700100	Kano State Islamic & Qur'anic School Board	31,224.34	21,600.00	-	21,600.00	(9,624.34)	145%
051705600100	Kano State Scholarship Board	29,837.12	29,534.00	-	29,534.00	(303.12)	101%
052100100100	Ministry of Health	1,173,111.30	1,172,491.67	-	1,172,491.67	(619.63)	100%
052100300100	H.M.B. (HQ and Zones)	14,863,712.62	12,497,972.00	-	12,497,972.00	(2,365,740.62)	119%
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	124,397.51	1,448,087.00	-	1,448,087.00	1,323,689.49	9%

CODE	MDAs	2023 ACTUAL	2023 APPROVED BUDGET	2023 ADJUSTMENT	2023 REVISED BUDGET	VARIANCE (+/-)	PERFORMANCE (%)
		₦'000	₦'000	₦'000	₦'000		
052100500100	Primary Health Care Mgt. Board (PHCMB)	306,369.59	183,331.00	-	183,331.00	(123,038.59)	167%
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	-	28,000.00	-	28,000.00	28,000.00	0%
053500300100	Kano State Afforestation Project (KNAP)	37,288.10	42,695.00	-	42,695.00	5,406.90	87%
053500500100	Kano State Sustainable Projects	6,485.88	6,585.00	-	6,585.00	99.12	98%
055100200100	Ministry for Local Government	81,104.60	78,670.00	-	78,670.00	(2,434.60)	103%
055100300100	Chieftaincy Affairs	1,905.52	2,351.00	-	2,351.00	445.48	81%
056900100100	Ministry for Higher Education	14,628.42	14,689.00	-	14,689.00	60.58	100%
056900200100	College of Education & Preliminary Studies	958,340.85	832,814.00	-	832,814.00	(125,526.85)	115%
056900300100	RMK College of Basic & Remedial Studies T/Wada	467,182.71	436,484.00	-	436,484.00	(30,698.71)	107%
056901800100	Kano State Polytechnic	2,728,595.95	2,250,844.00	-	2,250,844.00	(477,751.95)	121%
056902100100	Dangote University of Science & Technology (Wudil)	3,340,283.52	3,434,871.00	-	3,434,871.00	94,587.48	97%
056902800100	Yusuf Maitama Sule University	3,089,412.25	3,102,744.92	0.00	3,102,744.92	13,332.66	100%
056902900100	Aminu School of Islamic Legal Studies	1,440,270.48	1,007,683.00	-	1,007,683.00	(432,587.48)	143%
056903000100	Audu Bako College of Agric Danbatta	615,380.20	519,388.00	-	519,388.00	(95,992.20)	118%
056903100100	Sa'adatu Rimi University Kano	2,754,815.85	2,546,101.00	-	2,546,101.00	(208,714.85)	108%
TOTAL		74,804,947.87	72,980,158.66	4,000,000	76,980,158.66	2,175,210.79	97%

Schedule 6

SALARY REFUND AS AT 31ST DECEMBER, 2023

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

SCHEDULE 7

STATE INVESTMENT IN SECURITIES AND PROPERTIES

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

C	Investment In Properties	CURRENT VALUE 31st December, 2022			CURRENT VALUE 31st December, 2023			GAIN/LOSS
		Unit	Rate	Amount	Unit	Rate	Amount	Increase/Decrease
			₦	₦'000	₦'	₦	₦'000	₦'000
1	Housing Corporation (Sheikh N. Kabara, Sheikh I. Rabiou, Sheikh Jaafar)			22,528,478			-	22,528,478
	Sub total			22,528,478			-	22,528,478

Schedule 8

Over Head Cost & Other Recurrent Expenditure

CODE	MDAs	Actual Expenditure ₦'000	2023 Approved Budget ₦'000	2023 Revised Budget ₦'000	Variance +/-	Performance %
011100100100	Government House	3,967,885	948,667	1,258,983	(2,708,902)	315%
011100100200	Deputy Governor's Office	245,693	676,365	534,135	288,442	46%
011100800100	Kano State Emergency Relief & Rehabilitation Board (SEMA)	163,867	42,455	40,051	(123,816)	409%
011100900100	Guidance and Counselling Board	49,227	13,800	13,098	(36,129)	376%
011101000100	Public Procurement Bureau	78,017	198,580	199,702	121,685	39%
011101100100	Public Complaint & Anti-Corruption Commission	262,695	167,950	168,186	(94,509)	156%
011101300100	Council Affairs Directorate	49,149	21,340	21,340	(27,809)	230%
011101400100	Community Re-orientation Council	11,113	10,000	10,000	(1,113)	111%
011103700100	Pilgrim Welfare Board	332,839	259,475	335,390	2,551	99%
011105500100	Special Services Directorate	3,537,038	1,696,013	1,901,715	(1,635,323)	186%
011105500200	Kano State Cooperate Security Directorate	-	9,800	9,800	9,800	0%
011105600109	Special Duties Directorate	223,937	160,302	160,302	(63,635)	140%
011105700100	Research & Documentation Directorate	64,356	111,706	111,706	47,349	58%
011105800129	Protocol Directorate	6,116,751	654,200	854,200	(5,262,551)	716%
011105900100	Servicom Directorate	1,219	29,265	29,265	28,046	4%
011106000132	Kano state Liaison Office - Abuja	33,390	4,950	4,950	(28,440)	675%
011106000232	Kano state Liaison Office - Lagos	16,618	4,521	4,521	(12,097)	368%
011106400100	Kano State Bureau of Statistics	43,942	122,200	122,200	78,258	36%
011200300100	House of Assembly	7,154,359	9,192,495	8,267,895	1,113,536	87%
011200300600	Public Account Committee	31,729	16,374	10,374	(21,354)	306%
011200400100	Assembly Service Commission	-	177,000	177,000	177,000	0%
012300100100	Min. of Information & internal Affairs	2,317,828	493,802	1,549,997	(767,830)	150%
012300200100	Abubakar Rimi Television Corporation	29,000	17,325	17,325	(11,675)	167%

CODE	MDAs	Actual Expenditure N'000	2023 Approved Budget N'000	2023 Revised Budget N'000	Variance +/-	Performance %
012300300100	Kano State Radio Corporation	534,468	45,141	2,309,059	1,774,591	23%
012300400100	Government Printing Press	-	85,575	85,575	85,575	0%
012300500100	Triumph Publishing Company	132,557	21,045	21,045	(111,511)	630%
012300700100	Kano State Censorship Board	15,154	34,200	14,200	(954)	107%
012500100100	Office of the Head of Civil Service	218,134	70,000	50,000	(168,134)	436%
012500100400	Salary and wages Directorate	1,451	16,500	16,500	15,049	9%
012501000100	Kano State Computer Centre	2,404	1,539	1,539	(865)	156%
014000100100	Office of the Auditor General (State)	48,229	72,729	62,729	14,499	77%
014000200100	Local Government Audit	901	29,604	29,604	28,703	3%
014000300100	Audit Service Commission	-	20,000	20,000	20,000	0%
014700100100	Civil Service Commission	6,201	8,000	13,000	6,799	48%
014800100100	Kano State Ind. Elect. Comm.	4,654	50,592	50,592	45,939	9%
016100100200	Admin & General Services	513,324	166,000	166,000	(347,324)	309%
016100200121	Research, Evaluation and political Affairs	1,726,875	1,327,602	1,327,602	(399,273)	130%
016900100100	Ministry for Special Duties	13,731	26,250	26,250	12,519	52%
016900200100	People with Need Commission (PWD)	-	50,000	50,000	50,000	0%
016900300100	Disability Trust Fund (PWD)	-	100,000	50,000	50,000	0%
017700100100	Ministry of Religious Affairs	74,994	15,000	10,000	(64,994)	750%
017700100200	Kano State Zakkat Commission	6,374	24,700	10,700	4,326	60%
017700100300	Kano State Hisbah Commission	50,988	48,464	28,464	(22,524)	179%
017700100400	Kano Sharia Commission	19,963	24,910	10,910	(9,053)	183%
017700100500	Kano State Agency for Evacuation & Repatriation of Street Beggars	-	61,000	111,000	111,000	0%
021500100100	Ministry of Agric. & Natural Resources	72,366	32,500	22,500	(49,866)	322%
021500300103	LIVESTOCK TRAINIG INSTITUTE AND ENTR. BAGAUDA	1,015	600	600	(415)	169%
021511400100	KNARDA	19,962	12,436	12,436	(7,526)	161%

022000100100	Ministry of Finance	10,517,929	7,853,261	10,518,478	549	100%
022000800100	Kano State Internal Revenue Services	1,799,882	2,012,140	2,012,140	212,258	89%
022000900100	Kano State Investment Promotion Agency	93,523	14,060	14,060	(79,463)	665%
022200100100	Ministry of Commerce Ind. & Co-op.	40,262	17,700	17,700	(22,562)	227%
022200200100	Kantin Kwari Market	-	41,000	41,000	41,000	0%
022200300100	Kano state Consumer Protection Council	1,760	61,000	61,000	59,240	3%
022200500100	Tourism Management Board	1,900	3,360	3,360	1,460	57%
022200600100	Cottage Trade and Street Hawking	-	15,100	15,100	15,100	0%
022800100100	Ministry for Science Technology & Innovation	19,137	27,127	27,127	7,990	71%
023400100100	Ministry of Works & Infrastructure	219,815	79,725	282,425	62,610	78%
023400400100	Kano State Road Maintenance Agency (KARMA)	615,747	183,223	183,223	(432,524)	336%
023403900100	Kano State Fire Service	3,122	7,730	7,730	4,608	40%
023405500100	Kano Metropolitan Agency	38,500	39,000	39,000	500	99%
023405600100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	57,578	36,985	36,985	(20,593)	156%
023405700100	Bureau for Land Management	69,287	112,520	112,520	43,233	62%
023405800100	Kano State Urban Planning & Development Authority (KNUPDA)	74,093	68,000	68,000	(6,093)	109%
023600100100	Ministry of Tourism & Culture	96,719	10,000	10,000	(86,719)	967%
023600300100	History & Culture Bureau	20,426	3,500	3,500	(16,926)	584%
023605400100	Zoological & Wild Life Mgt. Agency	12,040	9,570	9,570	(2,470)	126%
023800100100	Ministry of Planning & Budget	391,040	751,929	721,929	330,889	54%
025200100100	Ministry of Water Resources	10,182	13,650	26,650	16,468	38%
025210100100	Kano State Water Board	43,000	118,982	302,981	259,981	14%
025210600100	WRECA	-	2,400	2,400	2,400	0%
025210700100	RUWASA	3	6,050	6,050	6,047	0%
025600100100	Ministry of Housing & Transport	36,860	27,500	27,500	(9,360)	134%
025600200100	Housing Corporation	-	13,000	-	-	0%
025600300100	Kano State Transport Authority	-	24,500	23,000	23,000	0%

025600400100	Kano State Road Transport Agency (KAROTA)	461,438	231,549	33,049	(428,389)	1396%
025600500100	Kano Metro politant Area Transport Agency (KAMATA)	-	15,108	15,108	15,108	0%
025600600100	Kano State Permissible Weight and Weight Bridges	-	30,000	30,000	30,000	0%
026300100100	Ministry of Rural & Community Development	46,195	30,650	30,650	(15,545)	151%
026300200100	RAMPS Directorate	-	800	800	800	0%
026300300100	Rural Electrification Board	23	6,004	6,004	5,982	0%
031801100100	Judicial Service Commission	-	85,950	85,950	85,950	0%
031805100100	High Court of Justice	842,285	1,013,755	1,013,755	171,469	83%
031805300100	Sharia Court of Appeal	753,562	982,500	982,500	228,938	77%
031806100143	Multi-Door Court House	-	25,185	25,185	25,185	0%
032600100100	Ministry of Justice	417,646	272,020	272,020	(145,626)	154%
032600200100	Law Reform Commission	266	133,575	33,575	33,309	1%
032600300103	Justice Sector Reform Team	-	12,000	12,000	12,000	0%
051300100100	Ministry of Youths and Sports	322,792	141,090	237,990	(84,802)	136%
051305100100	Youth Development Directorate	2,450	15,700	15,700	13,250	16%
051305500100	Kano State Sports Commission	113,532	34,250	34,250	(79,282)	331%
051305600100	Kano Pillars Football Club	42,025	122,867	122,867	80,842	34%
051400100100	Ministry of Women Affairs & Social Dev.	53,987	28,460	28,460	(25,527)	190%
051700100100	Ministry of Education	810,367	1,317,065	817,065	6,698	99%
051700300100	State Universal Besic Education Board (SUBEB)	24,531	130,000	130,000	105,469	19%
051700400100	Kano State Educational Development Support	1,483	32,500	32,500	31,017	5%
051700800100	Kano State library Board	7,584	12,304	12,304	4,719	62%
051701000100	Agency for Mass Education	39,041	1,885	1,885	(37,156)	2071%
051701500100	Science & Technical Schools Board	12,323	428,866	128,866	116,542	10%
051701600100	Kano State Private And Voluntary Inst Board	1,501	4,633	4,633	3,132	32%
051702600100	Senior Secondary Schools Mgt. Board	14,490	79,262	79,262	64,773	18%
051702700100	Kano State Islamic & Quaranic School Board	7,299	7,419	7,419	120	98%
051705600100	Kano State Scholarship Board	3,650	28,620	28,620	24,970	13%
052100100100	Ministry of Health	218,907	295,154	95,154	(123,753)	230%

052100300100	H.M.B. (HQ and Zones)	83,936	506,506	406,506	322,570	21%
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	207,674	124,381	124,381	(83,293)	167%
052100400100	College of Nursing & Mid-Wifery Board	47,153	18,302	18,302	(28,852)	258%
052100400200	School of Nursing Kano	12,683	4,210	4,210	(8,473)	301%
052100400300	School of Basic Mid Wifery Kano	-	10,616	10,616	10,616	0%
052100400400	School of Basic Mid Wifery Dambatta	14,414	5,550	5,550	(8,864)	260%
052100400500	School of Post Basic Mid Wifery Gezawa	600	5,025	5,025	4,425	12%
052100400600	School of Nursing Madobi	28,050	5,100	5,100	(22,950)	550%
052100400703	School of Post Basic Aneathesia	13,467	4,415	4,415	(9,052)	305%
052100400803	School of Basic Mid Wifery Gwarzo	8,030	9,916	9,916	1,886	81%
052100500100	Primary Health Care Mgt. Board (PHCMB)	156,798	93,600	93,600	(63,198)	168%
052100600100	State Agency for Control of Aids	7,462	3,625	3,625	(3,837)	206%
052100900100	KHETFUND	-	56,200	56,200	56,200	0%
052101000103	Kano State College Of Health Science & Technology Head Quarter	-	4,225	4,225	4,225	0%
052101100100	Private Health Institutions Management Agency (PHIMA)	6,530	5,000	5,000	(1,530)	131%
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	309	12,527	12,527	12,218	2%
052102000100	School of Hygiene	-	5,250	5,250	5,250	0%
052103000100	School of Health Technology Bebeji	600	4,025	4,025	3,425	15%
052104000100	School Health Technology Kano	-	4,750	4,750	4,750	0%
053500100100	Ministry of Environment	169,502	150,000	150,000	(19,502)	113%
053510100100	Refuse Management and Sanitation Board (REMASAB)	200,189	-	-	(200,189)	0%
053500300100	Kano State Afforestation Project (KNAP)	1,800	3,680	3,680	1,880	49%
053500500100	Kano State Sustainable Projects	19,458	4,000	4,000	(15,458)	486%
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	12,099	6,500	6,500	(5,599)	186%
055100100100	Rano Emirate Council	-	2,500	-	-	0%
055100200100	Ministry for Local Government	15,651	58,814	21,314	5,662	73%
055100300100	Chieftancy Affairs	-	2,500	4,851	4,851	0%

055100300103	Emirate Council of the State	-	2,500	2,500	2,500	0%
055100600100	Kano Emirate Council	-	2,500	2,500	2,500	0%
055100700100	Bichi Emirate Council	-	2,500	2,500	2,500	0%
055100800100	Gaya Emirate Council	-	2,500	2,500	2,500	0%
055100900100	Karaye Emirate Council	-	100,700	50,700	50,700	0%
056900100100	Ministry for Higher Education	123,330	75,355	75,355	(47,975)	164%
056900200100	Kano State College of Education and Preliminary Studies (KASCEPS)	21,090	87,925	87,925	66,835	24%
056900300100	RMK College of Basic & Remedial Studies T/Wada	31,152	23,347	23,347	(7,805)	133%
056901800100	Kano State Polytechnic	-	55,800	55,800	55,800	0%
056902100100	Dangote University of Science & Technology (Wudil)	121,333	655,988	155,988	34,655	78%
056902700100	Informatic Institute	5,569	8,980	8,980	3,411	62%
056902800100	Yusufu Maitama Sule University	715,049	335,944	767,798	52,749	93%
056902900100	Aminu School of Islamic Legal Studies	-	17,385	17,385	17,385	0%
056903000100	Audu Bako College of Agric Danbatta	-	20,475	20,475	20,475	0%
056903100100	Sa'adatu Rimi University Kano	97,042	41,055	223,413	126,371	43%
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	-	-	2,000	2,000	0%
056903300100	Qur'anic and Western Education Kano Academy Nassarawa	-	-	2,000	2,000	0%
056903400100	Kano Fisheries Academy Bagauda Bebeji	-	-	2,000	2,000	0%
056903500100	Kano Poultry Academy Tukui Makoda	-	-	2,000	2,000	0%
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	-	-	2,000	2,000	0%
056903700100	Kano State Corporate Security Training Academy Gabasawa	-	-	2,000	2,000	0%
056903800100	Kano Reformatory Academy Kiru	-	-	2,000	2,000	0%
056903900100	Kano Film Academy	-	-	2,000	2,000	0%
056904000100	Kano Sport Academy Karfi	-	-	2,000	2,000	0%
056904100100	Kano State Driving Academy	-	-	2,000	2,000	0%
056904200100	Kano State Irrigation Training Academy Kadawa	-	-	2,000	2,000	0%

056904300100	Kano State Entrepreneurship Development Academy D/ Tofa	-	-	2,000	2,000	0%
056904400100	Kano State Horticulture Academy Bagauda	-	-	2,000	2,000	0%
056904500100	Kano State Livestock Academy Bagauda	-	-	2,000	2,000	0%
056904600100	Kano State Development Journalism Academy Tarauni	-	-	2,000	2,000	0%
056904700100	Kano State Artisan Fish Farmer Training Institute Kabo/Gwarzo	-	-	2,000	2,000	0%
Total		48,675,548	36,989,322	41,696,171	(6,979,377)	117%

Schedule 9

Annual Board of Survey on MDA's Cash and Bank Balances As At 31st December 2003

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
1	ABCOA Danbatta	Unity	0017420437	8	7.81
2	Muhammad Abdullahi Wase Teaching Hospital	Polaris Bank	4060014620	6,825	6,824.61
3	Abubakar Imam Urology Centre	Eco Bank Plc	3662007669	727	727.45
4	Abubakar Imam Urology Centre	Wema bank	0122828717	276	275.57
6	Abubakar Imam Urology Centre	First bank	2010091575	6,636	6,636.42
7	Agency for Mass Education	Zenith	1014526502	3,495	3,495.40
8	Agency for the Control AIDs	First	2023209479	4	4.22
9	Aminu Kano College of Islamic & Legal Studies	Granty Trust	0108111423	12,910	12,910
10	Bebeji General Hospital	Zenith	1013270516	153	152.85
11	Bureau for Land Management	UBA	1003268624	64,258	64,257.87
12	Civil Service Commission	Unity	0005210165	2	1.97
13	College of Arts Science & Rem.	POLARIS	4060014321	4,847	4,846.57
14	College of Nursing & Midwifery	Polaris Bank	4060014424	-	-
15	Council Affairs Directorate	Polaris Bank	1750011031	20	19.63
16	Council Affairs Directorate	UBA	1026602421	308	307.68
17	Danbatta Gen. Hospital	Unity	0017419488	2,182	2,181.73
18	DAWAKIN KUDU GEN. HOSPITAL	Unity Bank	0022430254	321	321.02
19	Dawakin Tofa Science College	Unity	0056916658	132	131.53
20	Deputy Governor's Office	Fidelity	5030066953	8,741	8,740.81
21	Dir. Rural Access and Monility Project	Zenith	1017453232	-	-

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
22	Doguwa General Hospital	Union	0012900733	3	3.35
23	Projects Monitoring Directorate	First Bank	2004900140	22	21.81
24	Film Academy	First Bank	2027550045	2	2.01
25	Farm Mechanisation Institution	Sterling	0025978675	58	57.86
26	First Ladies College Kano	Fcmb	2607570017	19	18.81
27	Gaya General Hospital	Zenith	1013094684	15	14.93
28	General Hospital Bichi	First Bank	2020246413	9	8.68
29	Gezawa General Hospital	Access	0052148587	156	156.28
30	Girls Science College Garko	Access	0037623514	8	7.80
31	Girls Science/Technical College Karaye	Unity Bank	0019623081	1	1.44
32	Government Technical College Albasu	first Bank	2024599708	2	2.40
33	Government Technical College bagwai	Stanbic	0014122687	5	4.73
34	Government Technical College bagauda	Polaris Bank	4060011863	60	60.26
35	Government Technical College Bichi	Access	0688998989	0	0.14
36	Government Technical College D/Kudu	Unity	0022713009	0	0.28
37	Government Technical College D/Tofa	Unity	0022690661	3	3.02
38	Government Technical College Dadin Kowa	Polaris Bank	4060011502	1	1.09
39	Government Technical College Dambatta	First Bank	2019151858	72	71.87
40	Government Technical College Dambatta II	Access	0051611429	2	2.40
41	Government Technical College Fagge	Stanbic	0008659470	1	1.09
42	Government Technical College Gabasawa	Keystone	1006247653	0	0.02
43	Government Technical College Gani	Union	0036475404	11	11.01
44	Government Technical College Gaya	First	3078773801	1	0.87
45	Government Technical College Gezawa	POLARIS	1766790755	2	1.55
46	Government Technical College Gwale	UBA	1017712971	2	2.43

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
47	Government Technical College Kabo	Access	0011469572	6	6.29
48	Government Technical College Kachako	Polaris	1006179497	1	1.17
49	Government Technical College Kano	Access	0023350039	1,337	1,336.55
50	Government Technical College Karaye	Unity	0022740009	2,289	2,288.52
51	Government Technical College Kunchi	First	2024233107	0	0.11
52	Government Technical College Makoda	First	2024327905	0	0.37
53	Government Technical College Minjibir	Polaris Bank	1766790834	1	1.29
54	Government Technical College Nassarawa	Stanbic	0008355617	107	107.50
55	Government Technical College Rano	UBA	1017763351	2	2.38
56	Government Technical College Rogo	Unity	0022830146	21	21.08
57	Government Technical College Sani Abacha	Stanbic	0009223946	2	1.95
58	Government Technical College Sumaila	Unity	0025305146	0	0.19
59	Government Technical College Takai	Keystone	1006179497	-	-
60	Government Technical College Tiga	Zenith	1015541807	2	1.82
61	Government Technical College Tofa	Zenith	1015527245	70	69.99
62	Government Technical College Ungogo I	Granty Trust	0109493515	21	21.02
63	Government Technical College Ungogo II	Access	0060931862	5	4.58
64	Government Technical College Warawa	Stanbic	0008683228	1	1.49
65	Government Technical College Wudil	First	2024493820	3	2.82
66	Governor's College Kano	Zenith	1012881016	4	4.37
67	Govt. House, Police & Administration	Unity	0058508145	39,956	39,956.02
68	Guidance and Counselling	Taj bank	0001968447	19	19.25
69	Gwarzo General Hospital	Unity Bank	0020117184	254	253.99
70	High Court Of Justice	UBA	1015289475	-	-
71	History and Culture Bureau	UBA	1004008180	4	3.95

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
72	HMB RANO ZONE	UBA	0105849781	-	-
73	HMB Gwarzo Zone	UBA	1016128834	142	141.93
74	HMB RANO ZONE	UBA	1016128913	-	-
75	HMB Yada kunya leprosy Hospital	UBA	1012191740	-	-
76	HMB Zone 5 Gaya	UBA	1016129068	11	11.24
77	HMB. Zone 5 Sumaila Gen. Hospital	Zenith	1011699078	2	2.37
78	Kano Agency For Evacuation& Rept Of Beggars	Fcmb	8771489016	1	1.07
79	Hospital Management Board	Polaris Bank	4060015108	21,505	21,505
80	Hospital Management Board	Sterling	0074154189	5,000	5,000
81	Hospital Management Board	UBA	1016128683	2,006	2,006.30
82	House of Assembly	Unity Bank	0040001508	529	529.50
83	Mariya sunusi Maternity hospital	Granty Trust	0107910007	318	318.12
84	Judicial Service Commission	Sterling	0004916489	-	-
85	K.U.S.T Wudil	First	2031842857	25,000	25,000
86	Kaduna Liaison Office	Fcmb	2000570663	308	308.28
87	Youth Directorate	Granty Trust	109846343	134	133.77
88	Kano Hisbah Board	Unity	0025465196	45	44.86
89	Kano Pillars	Unity	0009099142	-	-
90	Kano Pillars	FCMB	2002729018	1,903	1,903.04
91	Kano State Bureau of statistic	Diamond	0056159942	15	15.30
92	Kano State Censorship Board	Polaris Bank	4090740072	10	10.21
93	Kano state Computer centre	FCMB	0871724015	2	2.20
94	Kano State Contributory healthcare Mgt. Agency	UBA	1020465268	4,561,966	4,561,966.41
95	Kano State CPC	FCMB	6493248010	3	2.93
96	Kano State Driving institute	First Bank	2031970417	10	10.11

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
97	Kano State Drugs & Medical C.s Agency	Granty Trust	0020070114	-	-
98	Kano State Fire service	Zenith	1014928405	-	-
99	Kano State Housing Corporation	Granty Trust	0019992548	10,949	10,949.48
100	Kano State Housing Corporation	JA'IZ	0005824968	175	174.97
101	Kano State Housing Corporation	First Bank	2018168723	283	282.81
102	Kano State Housing Corporation	Zenith	1012768087	15	15.47
103	Kano State Housing Corporation	Zenith	1015442416	97	96.82
104	Kano State Internal Revenue Service	Granty Trust	0236111461	29,429	29,429.01
105	Kano State Internal Revenue Service	Zenith	1015301937	5,544	5,544.42
106	Kano State Internal Revenue Service	Zenith	1226544592	113,569	113,569.10
107	Salary Wages Directorate	Guaranty Trust	0635402582	18	18.42
108	Government House policy and Administration	Unity	0058508145	39,956	39,956.02
109	Public Account Com.	Union	0036431831	-	-
110	Kano State Investment & Promotion Agency	Zenith	1018449935	5,541	5,541.06
111	Kano State Liaison Office Lagos	Unity	0014661554	0	0.36
112	Kano State Library Board	Guaranty Trust	0020009792	50	49.75
113	Kano State Metropolitan Agency	UBA	1022593932	1,834	1,833.65
114	Kano State Pilgrims Welfare	FCMB	5085206618	29,355	29,354.51
115	Kano State Polytechnic	Guaranty Trust	0020773192	-	-
116	Kano State Polytechnic	UBA	1005283373	-	-
117	Kano State Polytechnic	Polaris Bank	4060014307	-	-
118	Kano State Polytechnic	Micro Finance	2020000059	-	-
119	Kano State Polytechnic	Micro Finance	2020000408	-	-
120	Kano State Polytechnic	Micro Finance	2020000277	-	-
121	Kano State Polytechnic	Micro Finance	2020000253	-	-

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
122	Kano State Polytechnic	Micro Finance	2020000406	-	-
123	Kano State Qur'anic & Islamiyya Schools Board	First	2027745324	8,682	8,682.18
124	Kano State Radio Corporation	Zenith	1014417114	2,230	2,230.22
125	Kano State Relief & Rehabilitation Agency	Keystone	1002818501	26	26.49
126	Kano State Servicom Directorate	UBA	1019287242	28	27.60
127	Kano State Sport Commission	Unity	0005185984	89	89.17
128	Kano State Tourism Board	UBA	1003686994	50	50.45
129	Kano State Transport Authority	Fidelity	4010080394	2,255	2,254.73
130	Kano State Water Board	Zenith	1013484744	-	-
131	Kano State Water Board	UBA	1001062550	-	-
132	Kano State Water Board	UBA	1001047915	10,313	10,313.31
133	Kano State Water Board	UBA	1001047355	-	-
134	Kano Zoo	UBA	1019952340	367	366.87
135	KANSIEC	Granty Trust	0237585807	11	11.14
136	Kantin Kwari Market management board	FCMB	6325256015	-	-
137	KARMA	First Bank	2024887012	219	218.51
138	KASCO	Sterling	0073682531	-	-
139	KASCO	Unity Bank	005195864	-	-
140	KASCO	Unity Bank	0021755293	-	-
141	KAROTA	First Bank	2021809284	-	-
142	KHEDCO	Fidelity	4011189005	-	-
143	KNAP	Access	0039942230	3	3.40
144	KNARDA	Zenith	1010531410	377	377.29
145	KNUPDA	Granty Trust	0019955039	11,129	11,129.40
146	KSSSSMB	Unity	0005280743	7	6.85

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
147	Kura General Hospital	Polaris Bank	1751096400	222	222.13
148	Kwankwaso Cot. Hospital	UBA	1017772289	641	641.37
149	Law Reform Commission	FCMB	1076933019	91	90.58
150	Livestock Institute	Access	1122790068	2	1.95
151	Local Govt. Audit	First	2005875492	23	22.63
152	Mairo Tijjani GSTC Kano	Access	0023169899	169	168.94
153	Maitama Sule Science College Gaya	Eco	5612013399	2	1.73
154	SDGs	First Bank	2035898948	-	-
155	Ministry for Local Government	First Bank	2040503912	402	401.66
156	Ministry for Special Duties	Fidelity	5030082519	2	1.69
157	Ministry of Agriculture	Unity	0585423030	54,066	54,065.96
158	Ministry of Commerce, Co-op. & Tourisms	Sterling	0002909214	-	-
159	Ministry for Higher Education	Fidelity	5030091313	60,056	60,056.30
160	Ministry of Education	Zenith	1010446732	5,425	5,425.37
161	Ministry of Environment	Zeneth	1010308917	2,286	2,286.10
162	Ministry of Finance	Unity	0006499239	1,935	1,934.51
163	Ministry of Health	Sterling	0005843531	36,099	36,099
164	Ministry of Housing and transport	FCMB	6703705012	-	-
165	Ministry of Information	FCMB	5052569016	-	-
166	Ministry of Justice	Union	0021830047	11,055	11,054.68
167	Ministry of planning and budget	FCMB	0873998012	-	-
168	Ministry of Science and Tech. & innovation	Access	0803153956	-	-
169	Ministry of Tourism and Culture	Zenith	1016954969	1,265	1,264.76
170	Ministry of Water resource	Unity	0005238093	-	-
171	Ministry of Women Affairs	Fidelity	5030071508	8,312	8,311.60

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
172	Ministry of Work and Infrastruncture	Zenith	1010272667	59,686	59,685.60
173	Minjibir General Hospital	FCMB	0338069020	505	505.39
174	Ministry of Rural & Comm. Dev.	FCMB	5075893019	-	-
175	Muhd Abubakar Rimi S/Gari MKT	First Bank	2023151303	19,754	19,753.94
176	Muhd Abubakar Rimi S/Gari MKT	First Bank	2025409700	3,516	3,515.70
177	Murtala Mohd Specialist	Sterling	0076538110	22,198	22,197.57
178	Office of the Auditor General	First	2004262028	240	239.81
179	Office of the Head of Service	FCMB	9073419017	217	216.57
180	Poultry Institute Tukai	ACCESS	0030274553	6	6.13
181	Primary Health care Management	Zenith	1013093993	-	-
182	Printing Press	Sterling	0504869827	26,165	26,165.21
183	Private Hospital Institute Management Agency	Sterling	0070761123	-	-
184	Private & Voluntary Inst. Board	Zenith	1014299503	-	-
185	Protocol Directorate	FCMB	5260265018	76	75.63
186	Protocol Directorate	Zenith	1229043601	-	-
187	Public Complants & Anti-Corruption	Zenith	1014816140	-	-
188	Public Complants & Anti-Corruption	FCMB	6995281018	-	-
189	Rano General Hospital	U.B.A	1015849781	457	457.36
190	REPA Directorate	FCMB	5084825014	15,740	15,739.56
191	Ministry for Religeous Affairs	Zenith	1016960432	-	-
192	Kano Development Journalism Institute	First Bank	2025297847	383	383.40
193	Research & Documentation.	Access	0071802979	-	-
194	RMK CAS Tudun Wada	Polaris Bank	4060014352	726	725.72
195	Road Traffic Department	Granty Trust	0165909795	10	9.62

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
196	Rogo General Hospital	Zenith	1017166633	196	195.56
197	Rural Electrification Board	Sterling	0009783417	-	-
198	RUWASA	UBA	1000915233	65	65.23
199	Sa'adatu Rimi University of Education	Zenith	4060014345	568	567.53
200	Sa'adatu Rimi University of Education	Polaris Bank	4060014345	38,989	38,989.19
201	Sani Abacha Ultra-Modern Youth Centre	Unity Bank	0032448955	-	-
202	Sani Bello Science College D/Kudu	Unity Bank	0037235932	11,518	11,517.51
203	Scholarship Board	Access	1220672527	0	0.45
204	School of Anaesthesia	Polaris Bank	4060014376	4,340	4,339.62
205	School of Basic Midwifery Danbatta	Polaris Bank	4060014390	2,192	2,192.29
206	School of Basic Midwifery Gezawa	Polaris Bank	4060014383	6	5.92
207	School of Basic Midwifery Gwarzo	Polaris Bank	4060014699	-	-
208	School of Basic Midwifery Kano	Polaris Bank	4060014369	443	443.15
209	School of Health Tech, Kano	Polaris Bank	4060014400	-	-
210	School of Health Tech. Bebeji	Polaris Bank	4060014448	1,519	1,518.89
211	School of Hygiene	Polaris Bank	4060014417	949	949.30
212	School of Nursing Kano	Polaris Bank	4060014462	9,811	9,810.90
213	School of Nursing Madobi	Polaris Bank	4060014455	-	-
214	Science & Tachnical School Board	Polaris Bank	4030012481	52	52.08
215	Sen Bello Hayatu GST Gwarzo	Unity Bank	0023003046	67,972	67,971.84
216	Shariah Commission	FCMB	6333766010	-	-
217	Shariah Court of Appeal	Zenith	1221243821	-	-
218	Shariah Court of Appeal	Zenith	1221243838	-	-
219	Sheik Jidda Hospital	Access	0039939122	118	117.97
220	Dangote Skill Equisition Centre	FCMB	8184005010	45,676	45,676.11

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
221	Sir Sunusi General Hospital	Access	0039932491	5,717	5,716.70
222	Special Service Directorate	Fidelity	5030027189	191	190.52
223	Special Service Directorate	Unity	0058802678	14,567	14,567.47
224	SSG's Office (Special Duties)	Zenith	1012811952	6	5.89
225	SSG's Office (A.G.S Office)	Granty Trust	0115201126	91,392	91,392.06
226	SUBEB	Zenith	1014762120	1,656,528	1,656,528.13
227	Sustainable Kano Project	Granty Trust	0020025729	9	8.82
228	Tiga General Hospital	Unity Bank	0016122253	59	58.69
229	Fagwalawa	First Bank	2022804822	-	-
230	TRIUMPH	Access	0703035008	117	117.27
231	Tudun wada General Hospital	Unity Bank	0019660064	-	-
232	Tudun wada General Hospital	Unity Bank	0019453251	-	-
233	Urban & Beautification Agency	FCMB	6969499014	28	27.86
234	Waziri Shehu Gidado Gen. Hospital	Access	039932501	641	640.73
235	WRECA Project	Zenith	1010563886	46	45.91
236	WRECA Salary	Zenith	1010272038	2	2.06
237	Wudil General Hospital	Zenith	1011681116	31	31.07
238	Yadakunya Leprosy Hospital	UBA	1012191740	696	696.37
239	Ministry of Youth and Sport Development	FCMB	6324257015	44,009	44,009.37
240	Yusuf Maitama Sule University	Zenith	1013279375	48,737	48,737.26
241	Kano Dental Hospital	ACCESS	0055567013	43	42.71
242	Kano State PenSion Board of Trustee	FCMB	1237799012	47,123	47,123.48
241	Zakkah & Hubusi Commission	Sterling	0002634194	-	-
243	IDH General Hospital	Polaris	1751071872	226	225.85
242	Kabo Cattage Hospital	Zenith	1013072428	72	71.86

S/N	NAME OF MDA'S	Bank	Account Number	Bank Reconciliation ₦'000	Bank Certification Balance ₦'000
243	Abubakar Rimi Television	Eco	2142010472	31	31.05
244	ADAI DAITA SAHU	Fcmb	6110869013	0	0.13
245	D/Tofa General Hospital	First Bank	2013495662	55	54.65
246	Hospitality& Tourism Institute	Polaris Bank	4060014486	7	7.31
247	Kano State Horticulture Institute	Zenith	1063450738	12	11.54
248	Ajingi Cottage Hospital	Zenith	1014439318	32	31.77
249	Imam Wali General Hospital	UBA	1019273601	460	460.21
250	Sabo Bakin Zuwo Maternity Hospital Jakara	Sterling	0001354996	681	680.80
256	S.A Political Affairs	Zenith	1014496759	-	-
257	REMASAB	Unity	0005193523	69,147	69,146.82
258	Shehu Minjibir Boarding Primary school	Stanbic	0011484784	8	8.01
259	Prof. Hafsat Ganduje GSTC Zaria RD	Zenith	1224317004	42	42.31
260	Kano State Geo-Information System	Sterling	0073528253	995	995.33
262	Kano state Fisheries Institute	Sterling	0018671547	9	8.88
	TOTAL			7,545,783	7,545,783

SCHEDULE 9b

EXTERNAL AND INTERNAL PUBLIC DEBTS

EXTERNAL DEBTS STOCKS FOR THE YEAR 2023

SN	Creditor	Project	1st January, 2023	Additional Loan	Principal	Interest	Total Debt Services	31st December, 2023
			₦'000	₦'000	₦'000	₦'000	₦'000	₦'000
1	IDA	National Urban Water Sector Reform III	1,436,750.40		-	15,188	15,188	2,983,646
2	IDA	National Urban Water Sector Reform III (2)	-	8,993,930	-	-	-	8,993,930
3	IDA	Multi-States Road Project	2,424,120.70		747,849.75	28,754.41	776,604	3,563,926
4	IDA	Malaria Control Booster Project	1,918,763.43		252,724.91	32,594.87	285,320	3,600,096
5	IDA	State Education Sector Project	9,606,342.90		206,972.48	124,970.23	331,943	19,178,413
6	IDA	Third National Fadama Development	2,215,607.25		99,851.53	29,071.41	128,923	4,362,641
7	IDA	Health System Development project 11 (Add)	1,160,411.48		48,930.39	11,892.18	60,823	1,310,717
8	IDA	Commercial Agricultural Development	6,618,503.76		359,598.49	87,384.55	446,983	12,953,085
9	IDA	Malaria Control Booster Project (Add. Financing)	1,392,654.25		119,101.10	470.67	119,572	2,672,244.8
10	IDA	National Erosion and Watershed Management Project	2,220,322.50		156,130.57	28,843.84	184,974	2,464,222
11	IDA	Rural Access Agricultural Marketing Project	1,676,208.80		-	7,331.72	7,332	3,480,921
12	IDA	Agro Processing Productivity Enhancement & Live hood Support (APPEALS)	16,255,014.44		939,103.68	352,655.35	1,291,759	31,499,507
		Sub Total	46,124,674	8,993,930	2,930,263	719,157	3,649,420	97,063,350

Schedule 10

INTERNAL DEBTS STOCKS FOR THE 2023

S/N	Creditors	Project	1st January, 2023	Additional Loan	Principal	Interest	Total Debt Services	31st December, 2023
			₦'000	₦'000	₦'000	₦'000	₦'000	₦'000
1	FGN	Budget Support	16,324,841	-	75,639.85	853,808.86	929,449	16,249,201
2	FGN	Salary Bail-out	14,000,000	-	500,000.00	619,335.62	1,119,336	13,500,000
3	FGN	Excess Crude Oil Account (ECA)	6,999,881	-	166,548.25	373,287.32	539,836	6,833,333
4	FGN	Small and Medium Enterprise Development Fund (SMEDF)	1,526,580	-	-	-	-	1,526,580
5	FGN	Power and Aviation Intervention fund (PAIF)	3,393,542	-	1,051,043.17	342,258.58	1,393,302	2,342,499
7	FGN	State Bond (Contractual Obligation)	15,217,125	-	1,802,499	1,708,883	3,511,382	13,414,626
8	FGN	Commercial Bank Loan	17,807,696	-	1,697,706.11	1,334,731.81	3,032,438	16,109,990
9	FGN	FGN Intervention Fund (Bridging Facility)	2,266,156	-	1,033,621.72	166,378.28	1,200,000	1,232,534.32
10	FGN	Ancore Borrowers	1,010,940	-	-	-	-	1,010,940
11	FGN	Bridging Financing Facility Intervention (2022)	18,225,336	-	-	-	-	18,225,336
		Sub Total	96,772,097	-	6,327,058	5,398,684	11,725,742	90,445,039
		Grand Total	142,896,771	8,993,930	9,257,321	6,117,840	15,375,161	187,508,389
		Current of Internal Debts						11,725,742
		Current of External Debts						3,649,420
		Sub Total Current Debts						15,375,161
		Non-Current Internal Debts						78,719,297
		Non-Current External Debts						93,413,931
		Sub Total Non-Current Debts						172,133,228

Schedule 11

LOAN DEDUCTION AT SOURCE (FAAC) ANUARY TO NOVEMBER 2023

Description/Months	January	February	March	April	May	June	Grand Total
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
CBN Budget	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.75	154,908,117.75	929,448,706.50
CBN Power Intervention Fund	116,108,479.22	116,108,479.22	116,108,479.22	116,108,479.22	116,108,479.22	116,108,479.22	696,650,875.32
Contractual Obligation	292,615,190.00	292,615,190.00	292,615,190.00	292,615,190.00	292,615,190.00	292,615,190.00	1,755,691,140.00
Excess Crude Oil Facilities	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	89,972,595.59	539,835,573.54
FG INTERVENTION	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	600,000,000.00
Salary Bail Out	187,511,415.50	190,347,031.93	186,278,538.78	189,073,059.33	188,436,073.03	177,689,497.69	1,119,335,616.26
Commercial Bank	252,703,160.00	252,703,160.00	252,703,160.00	252,703,160.00	252,703,160.00	252,703,160.00	1,516,218,960.00
Total Domestic	1,193,818,958.06	1,196,654,574.49	1,192,586,081.34	1,195,380,601.89	1,194,743,615.59	1,183,997,040.25	7,157,180,871.62
Foreign Loan	303,219,559.24	202,477,930.22	202,477,930.22	202,477,930.22	202,477,930.22	202,477,930.22	1,315,609,210.34
Total Loan (A)	1,497,038,517.30	1,399,132,504.71	1,395,064,011.56	1,397,858,532.11	1,397,221,545.81	1,386,474,970.47	8,472,790,081.96

Description/Months	July	August	September	October	November	December	Grand Total
	N'000	N'000	N'000	N'000	N'000	N'000	N'000
CBN Budget	-	-	-	-	-	-	-
CBN Power Intervention Fund	116,108,479.22	116,108,479.22	116,108,479.22	116,108,479.22	116,108,479.22	116,108,479.22	696,650,875.32
Contractual Obligation	292,615,190.00	292,615,190.00	292,615,190.00	292,615,190.00	292,615,190.00	292,615,190.00	1,755,691,140.00
Excess Crude Oil Facilities	-	-	-	-	-	-	-
FGN Intervention	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	100,000,000.00	600,000,000.00
Salary Bail Out	-	-	-	-	-	-	-
Commercial Bank	252,703,160.00	252,703,160.00	252,703,160.00	252,703,160.00	252,703,160.00	252,703,160.00	1,516,218,960.00
Total Domestic	761,426,829.22	761,426,829.22	761,426,829.22	761,426,829.22	761,426,829.22	761,426,829.22	4,568,560,975.32
Foreign Loan	202,477,930.22	202,477,930.22	202,477,930.22	202,477,930.22	202,477,930.22	202,477,930.22	1,214,867,581.32
Total Loan (B)	963,904,759.44	963,904,759.44	963,904,759.44	963,904,759.44	963,904,759.44	963,904,759.44	5,783,428,556.64
Grand Total (A+B)	2,460,943,276.74	2,363,037,264.15	2,358,968,771.00	2,361,763,291.55	2,361,126,305.25	2,350,379,729.91	14,256,218,638.60

DEDUCTION AT SOURCE 2023

Month	CBN Budget	CBN Power Intervention Fund	Contractual Obligation	Excess Crude Oil Facilities	FG INTERVENTION	Salary Bail Out	Commercial Bank	Total Domestic	Foreign Loan	Total Loan
JANUARY	154,908,117.75	116,108,479.22	292,615,190.00	89,972,595.59	100,000,000.00	187,511,415.50	252,703,160.00	1,193,818,958.06	303,219,559.24	1,497,038,517.30
February	154,908,117.75	116,108,479.22	292,615,190.00	89,972,595.59	100,000,000.00	190,347,031.93	252,703,160.00	1,196,654,574.49	202,477,930.22	1,399,132,504.71
March	154,908,117.75	116,108,479.22	292,615,190.00	89,972,595.59	100,000,000.00	186,278,538.78	252,703,160.00	1,192,586,081.34	202,477,930.22	1,395,064,011.56
April	154,908,117.75	116,108,479.22	292,615,190.00	89,972,595.59	100,000,000.00	189,073,059.33	252,703,160.00	1,195,380,601.89	202,477,930.22	1,397,858,532.11
May	154,908,117.75	116,108,479.22	292,615,190.00	89,972,595.59	100,000,000.00	188,436,073.03	252,703,160.00	1,194,743,615.59	202,477,930.22	1,397,221,545.81
June	154,908,117.75	116,108,479.22	292,615,190.00	89,972,595.59	100,000,000.00	177,689,497.69	252,703,160.00	1,183,997,040.25	202,477,930.22	1,386,474,970.47
July	-	116,108,479.22	292,615,190.00	-	100,000,000.00	-	252,703,160.00	761,426,829.22	202,477,930.22	963,904,759.44
August	-	116,108,479.22	292,615,190.00	-	100,000,000.00	-	252,703,160.00	761,426,829.22	202,477,930.22	963,904,759.44
September	-	116,108,479.22	292,615,190.00	-	100,000,000.00	-	252,703,160.00	761,426,829.22	202,477,930.22	963,904,759.44
October	-	116,108,479.22	292,615,190.00	-	100,000,000.00	-	252,703,160.00	761,426,829.22	202,477,930.22	963,904,759.44
November	-	116,108,479.22	292,615,190.00	-	100,000,000.00	-	252,703,160.00	761,426,829.22	202,477,930.22	963,904,759.44
December	-	116,108,479.22	292,615,190.00	-	100,000,000.00	-	252,703,160.00	761,426,829.22	202,477,930.22	963,904,759.44
Total	929,448,706.50	1,393,301,750.64	3,511,382,280.00	539,835,573.54	1,200,000,000.00	1,119,335,616.26	3,032,437,920.00	11,725,741,846.94	2,530,476,791.66	14,256,218,638.60
January 2024 (Dec, 2023)	-	116,108,479.22	292,615,190.00	-	100,000,000.00	-	252,703,160.00	761,426,829.22	202,477,930.22	963,904,759.44

**KANO STATE GOVERNMENT
2023 APPROVED REVISED BUDGET
GRAND SUMMARY**

Admin Code	MDAs	Actual Capital Expenditure 2023 N'000	Original Budget 2023 N'000	Revised Budget 2023 N'000	Budget Adjustment 2024 N'000	Variance +/-	Performance %
1	Admin Sector						
011100100100	Government House	-	2,224,680.00	-	(2,224,680.00)	-	0%
011100100200	Deputy Governors Office	-	500,000.00	300,000.00	(200,000.00)	300,000.00	0%
011100800100	Kano State Emergency Relief & Rehabilitation Board	-	326,680.00	326,680.00	-	326,680.00	0%
011100900100	Guidance and Counselling Board	-	85,000.00	85,000.00	-	85,000.00	0%
011101000100	Public Procurement Bureau	-	-	-	-	-	0%
011101100100	Public Complaint & Anti-Corruption Commission	-	148,000.00	148,000.00	-	148,000.00	0%
011101300100	Council Affairs Directorate	-	36,000.00	36,000.00	-	36,000.00	0%
011101400100	Community Re-orientation Council	-	510,000.00	510,000.00	-	510,000.00	0%
011103700100	Pilgrim Welfare Board	-	510,000.00	510,000.00	-	510,000.00	0%
011105500100	Special Services Directorate	-	9,000.00	9,000.00	-	9,000.00	0%
011105500200	Kano State Cooperate Security Directorate	-	-	-	-	-	0%
011105600100	Special Duties Directorate	-	-	-	-	-	0%
011105700100	Research & Documentation Directorate	-	-	-	-	-	0%
011105800100	Protocol Directorate	-	-	-	-	-	0%
011105900100	Servi-Com Directorate	-	40,000.00	40,000.00	-	40,000.00	0%
011106000100	Kano state Liaison Office – Abuja	-	-	-	-	-	0%
011106000200	Kano state Liaison Office – Lagos	-	-	-	-	-	0%
011106400100	Kano State Bureau of Statistics	-	60,000.00	60,000.00	-	60,000.00	0%
011200300100	House of Assembly	-	860,000.00	260,000.00	(600,000.00)	260,000.00	0%
011200300200	Office of RT Hon Speakers Office	-	-	-	-	-	0%
011200300300	Office of RT Hon Deputy Speakers Office	-	-	-	-	-	0%
011200300400	Office of the Majority Leader	-	-	-	-	-	0%
011200300500	Office of the Minority Leader	-	-	-	-	-	0%
011200300600	Public Account Committee	-	-	-	-	-	0%
011200400100	Assembly Service Commission	-	0,000.00	50,000.00	-	50,000.00	0%
012300100100	Min. of Information & internal Affairs	-	1,181,245.00	1,751,880.00	570,635.00	1,751,880.00	0%

Admin Code	MDAs	Actual Capital Expenditure 2023 ₦'000	Original Budget 2023 ₦'000	Revised Budget 2023 ₦'000	Budget Adjustment 2024 ₦'000	Variance +/-	Performance %
012300200100	Abubakar Rimi Television Corporation	-	612,800.00	612,800.00	-	612,800.00	0%
012300300100	Kano State Radio Corporation	-	274,292.50	274,292.50	-	274,292.50	0%
012300400100	Government Printing Press	-	340,000.00	340,000.00	-	340,000.00	0%
012300500100	Triumph Publishing Company	-	390,939.80	390,939.80	-	390,939.80	0%
012300700100	Kano State Censorship Board	-	18,950.00	18,950.00	-	18,950.00	0%
012500100100	Office of the Head of Civil Service	-	200,000.00	200,000.00	-	200,000.00	0%
012500100400	Salary and wages Directorate	-	-	-	-	-	0%
012501000100	Kano State Computer Centre	-	-	-	-	-	0%
013700100100	Ministry of Religious Affairs	-	-	-	-	-	0%
013700100200	Kano State Zakkat Commission	-	-	112,850.00	112,850.00	112,850.00	0%
013700100300	Kano State Hisbah Commission	-	-	966,000.00	966,000.00	966,000.00	0%
013700100400	Kano Sharia Commission	-	-	130,000.00	130,000.00	130,000.00	0%
013700100500	Kano State Agency for Evacuation & Repatriation of Street Beggars	-	-	30,000.00	30,000.00	30,000.00	0%
014000100100	Office of the Auditor General (State)	-	62,500.00	62,500.00	-	62,500.00	0%
014000200100	Local Government Audit	-	30,000.00	30,000.00	-	30,000.00	0%
014000300100	Audit Service Commission	-	-	-	-	-	0%
014700100100	Civil Service Commission	-	-	-	-	-	0%
014800100100	Kano State Ind. Elect. Comm.	-	-	-	-	-	0%
016100100200	Admin & General Services	1,950,000.00	620,000.00	2,100,000.00	1,480,000.00	150,000.00	93%
016100200100	Research Evaluation & Political Affairs Directorate	-	-	-	-	-	0%
016900100100	Ministry for Special Duties	-	30,000.00	40,000.00	10,000.00	40,000.00	0%
016900200100	People with Need Commission (PWD)	-	20,000.00	20,000.00	-	20,000.00	0%
016900300100	Disability Trust Fund (PWD)	-	-	-	-	-	0%
Sub-Total		1,950,000.00	9,140,087.30	9,414,892.30	274,805.00	7,464,892.30	21%
2	Economic Sector	-	-	-	-	-	
021500100100	Ministry of Agric. & Natural Resources	7,000,012.30	7,120,308.46	7,120,308.46	-	120,296.16	98%
021500300100	LIVESTOCK TRAINING INSTITUTE AND ENTR. BAGAUDA	-	-	-	-	-	0%
	KASCO	-	-	-	-	-	0%
021511400100	KNARDA	10,479,287.50	11,334,435.66	11,334,435.66	-	855,148.16	92%
022000100100	Ministry of Finance	9,257,321.08	-	11,000,000.00	11,000,000.00	1,742,678.92	0%

Admin Code	MDAs	Actual Capital Expenditure 2023 ₦'000	Original Budget 2023 ₦'000	Revised Budget 2023 ₦'000	Budget Adjustment 2024 ₦'000	Variance +/-	Performance %
022000800100	Kano State Internal Revenue Services	-	260,000.00	260,000.00	-	260,000.00	0%
022000900100	Kano State Investment Promotion Agency	-	-	-	-	-	0%
022000700100	Office of the Accountant General	-	55,000.00	55,000.00	-	55,000.00	0%
022001300100	Debt Management	-	160,000.00	160,000.00	-	160,000.00	0%
022200100100	Ministry of Commerce Ind. & Co-op.	-	252,200.00	252,200.00	-	252,200.00	0%
022200400100	Abubakar Rimi Market	-	105,000.00	105,000.00	-	105,000.00	0%
022200200100	Kantin Kwari Market	-	148,000.00	148,000.00	-	148,000.00	0%
022200300100	Kano state Consumer Protection Agency	-	481,060.00	481,060.00	-	481,060.00	0%
022200500100	Tourism Management Board	-	82,000.00	82,000.00	-	82,000.00	0%
022200600100	Cottage Trade and Street Hawking	-	-	-	-	-	0%
022800100100	Ministry for Science Technology & Innovation	1,723,000.00	2,230,830.97	2,230,830.97	-	507,830.97	77%
023400100100	Ministry of Works & Housing	58,799,578.65	25,653,947.27	65,010,326.72	39,356,379.45	6,210,748.07	90%
023400200100	Housing Corporation	1,013,432.22	956,779.23	2,420,000.00	2,420,000.00	1,406,567.78	0%
023400400100	Kano State Road Maintenance Agency (KARMA)	2,099,000.00	1,270,000.00	3,270,000.00	2,000,000.00	1,171,000.00	64%
023403900100	Kano State Fire Service	-	114,000.00	114,000.00	-	114,000.00	0%
023405500100	Kano Metropolitan Agency	-	216,875.00	216,875.00	-	216,875.00	0%
023405600100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	-	134,000.00	134,000.00	-	134,000.00	0%
023405700100	Ministry of Land and Physical Planning	-	690,000.00	690,000.00	-	690,000.00	0%
023405800100	Kano State Urban Planning & Development Authority	8,320,000.00	1,780,861.91	9,164,861.91	7,384,000.00	844,861.91	91%
023600100100	Ministry of Tourism & Culture	-	168,000.00	168,000.00	-	168,000.00	0%
023600300100	History & Culture Bureau	-	147,890.18	147,890.18	-	147,890.18	0%
023605400100	Zoological & Wild Life Mgt. Agency	-	55,000.00	55,000.00	-	55,000.00	0%
023800100100	Ministry of Planning & Budget	-	5,352,742.17	7,282,742.17	1,930,000.00	7,282,742.17	0%
025200100100	Ministry of Water Resources	4,398,006.50	6,360,400.00	6,960,400.00	600,000.00	2,562,393.50	63%
025210100100	Kano State Water Board	3,080,000.00	7,566,823.64	7,566,823.64	-	4,486,823.64	41%
025210600100	WRECA	-	195,777.64	195,777.64	-	195,777.64	0%
025210700100	RUWASA	1,012,230.10	1,455,100.00	1,455,100.00	-	442,869.90	70%
025600100100	Ministry of Transport	-	578,100.00	1,469,993.20	891,893.20	1,469,993.20	0%
025600300100	Kano State Transport Authority	-	230,000.00	850,000.00	620,000.00	850,000.00	0%

Admin Code	MDAs	Actual Capital Expenditure 2023 ₦'000	Original Budget 2023 ₦'000	Revised Budget 2023 ₦'000	Budget Adjustment 2024 ₦'000	Variance +/-	Performance %
025600400100	Kano State Road Transport Agency (KAROTA)	33,714.50	35,950.00	35,950.00	-	2,235.50	94%
025600500100	Kano Metro politant Area Transport Agency (KAMATA)	-	2,600,000.00	3,200,000.00	600,000.00	3,200,000.00	0%
025600600100	Kano State Permissible Weight and Weight Bridges	-	20,000.00	20,000.00	-	20,000.00	0%
026300100100	Ministry of Rural & Community Development	-	699,109.32	699,109.32	-	699,109.32	0%
026300200100	RAMPS Directorate	-	4,267,441.86	4,267,441.86	-	4,267,441.86	0%
026300300100	Rural Electrification Board	217,100.00	222,500.00	292,500.00	70,000.00	75,400.00	74%
Sub-Total		107,432,682.85	83,000,133.31	148,915,626.73	66,872,272.65	41,482,943.88	72%
3	Security and Justice Sector	-	-	-	-	-	
031801100100	Judicial Service Commission	-	20,000.00	20,000.00	-	20,000.00	0%
031805100100	High Court of Justice	1,580,000.00	2,895,000.00	2,895,000.00	-	1,315,000.00	55%
031805300100	Sharia Court of Appeal	-	2,997,185.93	2,997,185.93	-	2,997,185.93	0%
031806100100	Multi-Door Court House	-	150,000.00	150,000.00	-	150,000.00	0%
032600100100	Ministry of Justice	-	130,000.00	130,000.00	-	130,000.00	0%
032600200100	Law Reform Commission	-	24,000.00	24,000.00	-	24,000.00	0%
032600300100	Justice Sector Reform Team	-	120,000.00	120,000.00	-	120,000.00	0%
Sub-Total		1,580,000.00	6,336,185.93	6,336,185.93	-	4,756,185.93	25%
4	Social Sector	-	-	-	-	-	
051300100100	Ministry of Youths and Sports	500,870.00	1,180,000.00	1,180,000.00	-	679,130.00	42%
051305100100	Youth Development Directorate	-	1,040,000.00	1,040,000.00	-	1,040,000.00	0%
051305500100	Kano State Sports Commission	-	12,000.00	12,000.00	-	12,000.00	0%
051305600100	Kano Pillars Football Club	-	30,000.00	30,000.00	-	30,000.00	0%
051400100100	Ministry of Women Affairs & Social Dev.	-	954,000.00	954,000.00	-	954,000.00	0%
051700100100	Ministry of Education	10,116,473.09	9,829,367.70	12,074,367.70	2,245,000.00	1,957,894.61	84%
051700300100	SUBEB	1,500,000.00	1,807,795.00	1,807,795.00	-	307,795.00	83%
051700400100	Kano State Educational Development Support	-	-	-	-	-	0%
051700800100	Kano State library Board	-	31,247.10	31,247.10	-	31,247.10	0%
051701000100	Agency for Mass Education	-	547,916.20	547,916.20	-	547,916.20	0%
051701500100	Science & Technical Schools Board	-	692,102.21	692,102.21	0.00	692,102.21	0%

Admin Code	MDAs	Actual Capital Expenditure 2023 ₦'000	Original Budget 2023 ₦'000	Revised Budget 2023 ₦'000	Budget Adjustment 2024 ₦'000	Variance +/-	Performance %
051701600100	Kano State Private And Voluntary Inst Board	-	15,362.80	15,362.80	-	15,362.80	0%
051702600100	Senior Secondary Schools Mgt. Board	1,500,090.00	1,713,000.00	1,713,000.00	-	212,910.00	88%
051702700100	Kano State Islamic & Qur'anic School Board	-	11,679.07	11,679.07	-	11,679.07	0%
056904800100	Kano State Scholarship Board	1,350,000.00	2,540,000.00	2,837,609.23	297,609.23	1,487,609.23	0%
052100100100	Ministry of Health	9,582,254.02	13,984,538.46	14,561,317.42	576,778.96	4,979,063.41	66%
052100300100	H.M.B. (HQ and Zones)	-	930,000.00	930,000.00	-	930,000.00	0%
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	-	398,000.00	398,000.00	-	398,000.00	0%
052100400100	College of Nursing & Mid-Wifery Board	-	-	-	-	-	0%
052100400200	School of Nursing Kano	-	-	-	-	-	0%
052100400300	School of Basic Mid Wifery Kano	-	-	-	-	-	0%
052100400400	School of Basic Mid Wifery Dambatta	-	-	-	-	-	0%
052100400500	School of Post Basic Mid Wifery Gezawa	-	-	-	-	-	0%
052100400600	School of Nursing Madobi	-	-	-	-	-	0%
052100400700	School of Post Basic Aneathesia	-	-	-	-	-	0%
052100400800	School of Basic Mid Wifery Gwarzo	-	-	-	-	-	0%
052100500100	Primary Health Care Mgt. Board (PHCMB)	2,588,000.00	4,101,486.92	4,101,486.92	-	1,513,486.92	63%
052100600100	State Agency for Control of Aids	-	290,910.60	290,910.60	-	290,910.60	0%
052100900100	KHETFUND	-	80,000.00	80,000.00	-	80,000.00	0%
052101000100	KANO STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY HEAD QUARTER	-	-	-	-	-	0%
052101100100	Private Health Institutions Management Agency	-	55,150.00	55,150.00	-	55,150.00	0%
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	765,000.00	1,125,982.20	1,125,982.20	-	360,982.20	68%
052102000100	School of Hygiene	-	-	-	-	-	0%
052103000100	School of Health Technology Bebeji	-	-	-	-	-	0%
052104000100	School Health Technology Kano	-	-	-	-	-	0%
052100800100	CONTRIBUTORY HEALTH MGT	-	2,777,824.72	2,777,824.72	-	2,777,824.72	0%
053500100100	Ministry of Environment	1,219,678.05	1,329,120.00	1,329,120.00	-	109,441.95	92%

Admin Code	MDAs	Actual Capital Expenditure 2023 ₦'000	Original Budget 2023 ₦'000	Revised Budget 2023 ₦'000	Budget Adjustment 2024 ₦'000	Variance +/-	Performance %
	Refuse Management & Sanitation Board (REMASAB)	-	-	-	-	-	0%
053500300100	Kano State Afforestation Project (KNAP)	-	180,000.00	180,000.00	-	180,000.00	0%
053500500100	Kano State Sustainable Projects	-	100,000.00	100,000.00	-	100,000.00	0%
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	1,200,000.00	1,200,000.00	-	1,200,000.00	0%
055100100100	Rano Emirate Council	-	-	-	-	-	0%
055100200100	Ministry for Local Government	-	176,000.00	176,000.00	-	176,000.00	0%
055100300100	Chieftancy Affairs	-	-	-	-	-	0%
055100600100	Kano Emirate Council	-	-	-	-	-	0%
055100700100	Bichi Emirate Council	-	-	-	-	-	0%
055100800100	Gaya Emirate Council	-	-	-	-	-	0%
055100900100	Karaye Emirate Council	-	-	-	-	-	0%
056900100100	Ministry for Higher Education	1,956,821.62	1,337,472.13	5,137,472.13	3,800,000.00	3,180,650.51	14%
056900200100	College of Education & Preliminary Studies	-	1,595,835.80	1,595,835.80	-	1,595,835.80	0%
056900300100	RMK College of Basic & Remedial Studies T/Wada	-	1,376,425.33	1,376,425.33	-	1,376,425.33	0%
056901800100	Kano State Polytechnic	369,000.00	369,808.23	369,808.23	-	808.23	100%
056902100100	Dangote University of Science & Technology (Wudil)	1,256,594.95	1,793,972.13	1,793,972.13	-	537,377.18	70%
056902700100	Informatic Institute	-	106,241.50	106,241.50	-	106,241.50	0%
056902800100	Yusufu Maitama Sule University	1,454,571.68	1,703,130.25	1,703,130.25	-	248,558.57	85%
056902900100	Aminu School of Islamic Legal Studies	-	701,454.22	701,454.22	-	701,454.22	0%
056903000100	Audu Bako College of Agric Danbatta	-	369,035.75	369,035.75	-	369,035.75	0%
056903100100	Sa'adatu Rimi University Kano	1,417,787.61	3,264,985.20	3,264,985.20	-	1,847,197.59	43%
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	-	-	-	-	-	0%
056903300100	Qur'anic and Western Education Kano Academy Nassarawa	-	-	-	-	-	0%
056903400100	Kano Fisheries Academy Bagauda Bebeji	-	-	-	-	-	0%
056903500100	Kano Poultry Academy Tukai Makoda	-	-	-	-	-	0%
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	-	-	-	-	-	0%

Admin Code	MDAs	Actual Capital Expenditure 2023 N'000	Original Budget 2023 N'000	Revised Budget 2023 N'000	Budget Adjustment 2024 N'000	Variance +/-	Performance %
056903700100	Kano State Corporate Security Training Academy Gabasawa	-	-	-	-	-	0%
056903800100	Kano Reformatory Academy Kiru	-	-	-	-	-	0%
056903900100	Kano Film Academy	-	-	-	-	-	0%
056904000100	Kano Sport Academy Karfi	-	-	-	-	-	0%
056904100100	Kano State Driving Academy	-	-	-	-	-	0%
056904200100	Kano State Irrigation Training Academy Kadawa	-	-	-	-	-	0%
056904300100	Kano State Enterpreneurship Development Academy Dawakun Tofa	-	-	-	-	-	0%
056904400100	Kano State Horticulure Academy Bagauda	-	-	-	-	-	0%
056904500100	Kano State Livestock Academy Bagauda	-	-	-	-	-	0%
056904600100	Kano State Development Jounalism Academy Tarauni	-	-	-	-	-	0%
056904700100	Kano State Artisan Fish Farmer Training Institute Kabo/Gwarzo	-	-	-	-	-	0%
Sub-Total		35,577,141.01	59,751,843.51	66,671,231.71	6,919,388.20	31,094,090.69	51%
Grand Total		146,539,823.86	158,228,250.06	231,337,936.67	74,066,465.85	84,798,112.81	63%

Schedule 13

CASH AND CASH EQUIVALENT

KANO STATE CENTRAL ACCOUNT BANK BALANCES AS AT 31ST DECEMBER, 2023

S/N	Banks	Account Name	Account Number N'000	Amount N'000
	Access Bank	Kano State Infrastructure Account	0703120236	0.34
	Access Bank	Kano State Concessionary Account (ECA)	0696433966	(109,216)
	Access Bank	Kano State Budget Support Facility	0001529920	1
	Access Bank	Kano State IGR Account	0699916952	144,245
	Access Bank	Kano State	1396192317	539,453
	Access Bank	Kano State (Dollar Account)	1396196243	-
	Access Bank	Kano State	1396201619	8
	Access Bank	Kano State (Pound Account)	1396201839	-
9	United Bank for Africa	Kano State Housing Project Sales Account	1017110618	33,470
	United Bank for Africa	Bir-Task Force Committee On Private School	1016351973	1,318
	United Bank for Africa	Kano State Foreign Loan Interest Recovery	1019891135	41
	United Bank for Africa	Kano State Foreign Loan Interest Recovery A/C	1019948170	45,128
	United Bank for Africa	Kano State Govt. Recovery Account	1022563711	146,985
	United Bank for Africa	Kano State Treasury Single Account	1026296286	213,488
	United Bank for Africa	Kano State Federation Allocation Account	1026282580	1,580,995
	United Bank for Africa	Kano State Govt. Project Account	1024107056	52,461
28	Sterling Bank Plc	SFTAS Grant Account	0076511069	1,270
29	Sterling Bank Plc	Kano State Foreign Interest Recovery Loan	0063345284	113,465
	Sterling Bank Plc	AG Kano State Tender Fee	0009716141	11,412
	Sterling Bank Plc	Stamp Duty	0016968197	256
	Sterling Bank Plc	Kano State Free and Compulsory Educational Acct.	0075577736	18,250
	Sterling Bank Plc	Kano State Special Intervention account	0065339856	5,138
	Sterling Bank Plc	Kano State Presidential Intervention Account	0065856713	593

S/N	Banks	Account Name	Account Number N'000	Amount N'000
	Sterling Bank Plc	Kano State Consolidated Revenue Account	0074931724	1,386,669
	Sterling Bank Plc	Accountant General Car Loan Account	0007651989	86,480
31	GT BANK	Office of the Accountant General Kano	0522838847	35,681
32	GT BANK	Office of the Acct. General Kano (Dollar Acct)	0107828344	-
	GT BANK	Office of the Acct. General Kano (Pound Acct)	0107828337	-
	GT BANK	Kano State Salary Account	0538696550	168,457
	Fedeliy Bank	Kano State Govt Fedeation Account	5030024645	166,808
	Fedeliy Bank	Kano State Govt Salary Account	5030033645	453
	Fedeliy Bank	Kano State Govt Housing Sales Account	5030036763	50,610
	Fedeliy Bank	Kano State Power Intervention Fund Account	5030062663	1,166,315
	Fedeliy Bank	Kano State Govt Fedeation Account (sub-treasury)	5030055344	-
	Fedeliy Bank	Kano State joint Independent Power Project Acct	5030046911	5,714
	Jaiz Bank	Kano State GP Sales Account	0000218966	212,157
	Jaiz Bank	Kano State Land Related taxes Account	0001876653	279,592
	F C M B	Kano State Govt Salary Account	4968083029	963
	F C M B	Kano State 2% Ducational Levy	4968083122	8,915
	F C M B	Kano State covid-19 Account II	4968083115	4,864
	F C M B	Kano State Free and Compulsory Educational Acct	4968083098	79
	F C M B	Kano State Govt treasury Single Account	4968083074	72,009
	F C M B	Kano State Relief Fund	0733203012	0
	F C M B	Kano State FAAC	4968083012	896,943
	Zenith Bank	Kano State Housing Project Sales Account	1013459188	517,888
	Zenith Bank	Kano State Customs And Immigration Recovery	1014480578	(0)
	Zenith Bank	Kano State Strategic Reserve Account	1014965763	4,997
	Zenith Bank	Kano State Auto and Deg Veh, Lic. Smart Card	1014506247	0.23
	Zenith Bank	Kano State Capital Project Account	1015303319	0.09
		Sub-Total (A)		7,864,355

Other Bank Balances

		MDAs Bank Balances (Annual Board of Survey)		7,459,303
		Deposit with Crown Agent (EURO 177,341.38 @ 1,143.94)		202,868
		Capital Receipts (Aids & Grants) Balances		14,442,912
		Sub-Total (B)		22,105,082
		Grant Total (A+B)		29,969,437

Receivables 2023

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

Schedule 15

Payables and Other Liabilities 2023

Description	Amount N'000	Amount N'000
Tax Liabilities		
Balance as at 1 January 2023	101,057	
Less: Outstanding Tax Liability Paid in 2023 (Standing Order)	-	101,057
Add:		
Receipt 2023		
VAT	522,003	
WHT	279,012	
Stamp Duty	101,908	902,923
Total Receipts		1,003,980
Less: Payment 2023		
VAT	(522,003)	
WHT	(279,012)	
Stamp Duty	(101,908)	(902,923)
Closing Balance as at 31st Dec, 2023 (A)		101,057
Retention		
Opening Balance as at 1st January, 2023	45,048	
Add: Receipts during the year	-	45,048
Less: Payment during the year		-
Closing Balance as at 31st Dec, 2023 (B)		45,048

Pension & Gratuity Liabilities

Description	Amount N'000	Amount N'000
Opening Balance as at 1st January, 2023	7,862,789	
Less: Overstated Pension Liabilities	(684,693)	
Adjusted Opening Balance as at 1st January 2023	7,178,096	
Less: Pension Arrears paid (State Contribution)	(500,000)	
Total Pension Liabilities	6,678,096	
Add: Pension contribution expected to received Jan-Dec, 2023	9,668,729	16,346,824
Less: Payment Received within the year 2023		(9,668,729)
Total Pension Liability as at 31st Dec, 2023 (C)		6,678,096

Contractors Liabilities/Arrears

Description	Amount N'000	
Opening Balance as at 1st January 2023	41,564,993	
Add: Verified Contractor Liabilities (2014 to 2022)	-	
Total Contractors Liabilities Verified	41,564,993	
Less: Settlement During the year 2023	(13,655,302)	
Total Contractors Liabilities after Settlement	27,909,691	
Add: Contractors Liabilities for the year 2023	9,129,257	
Closing Balance as at 31st December 2023	37,038,948	

Salary and Contract Gratuity Arrears

Description	Amount N'000	Amount N'000
Opening Balance 1st January 2023	736,948	662,226
Add: Understated Salary & Wages Claims	-	140,248
	736,948	802,474
Less: Salary Arrears paid in 2023	-	(65,526)
Total Salary & Contract Gratuity Arrears As at 31st December 2023 (E)	736,948	736,948

Public Debt Service

Description	Amount N'000	
Outstanding debt service	963,905	
Sub-total (F)	963,905	
Grand Total (A+B+C+D+E+F)	45,564,002	

Schedule 16

DEPRECIATION OF LIFE ASSET USING STRAIGHT LINE METHOD

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	₦'000	₦'000
1	Elephant	Mammal	15/01/2010	1	20,000	75yrs	20,000	240	19,760
2	Dwarf Cow	M42	05/12/2010	1	450	45yrs	450	10	440
3	Dwarf Cow	M43	03/11/2017	1	450	45yrs	450	4	446
4	Dwarf Cow	M44	18/04/2013	1	450	45yrs	450	7	443
5	Dwarf Cow	M45	11/03/2012	1	450	45yrs	450	8	442
6	Dwarf Cow	M138	06/06/2009	1	450	45yrs	450	11	439
7	Red fronted Gazelle	M28	06/11/2017	1	250	12 -13yrs	250	7	243
8	Red fronted Gazelle	M127	10/11/2018	1	250	12 -13yrs	250	5	245
9	Red fronted Gazelle	M132	09/12/2018	1	250	12 -13yrs	250	5	245
10	Bush buck	M14	20/12/2008	1	150	13yrs	150	14	136
11	Bush buck	M16	21/02/2013	1	150	13yrs	150	8	142
12	Bush buck	M17	18/03/2014	1	150	13yrs	150	7	143
13	Bush buck	M17	18/03/2014	1	150	13yrs	150	7	143
14	Bush buck	M18	18/03/2014	1	150	13yrs	150	7	143
15	Capé Eland	M9	23/02/2008	1	6,000	15 – 20yrs	6,200	538	5,662
16	Capé Eland	M10	12/03/2008	1	6,000	15 – 20yrs	6,200	538	5,662
17	Capé Eland	M11	02/02/2009	1	6,000	15 – 20yrs	6,200	512	5,688
18	Giraffe	M4	05/12/2006	1	6,000	28yrs	6,200	444	5,756
19	Giraffe	M5	01/03/2007	1	6,000	28yrs	6,200	427	5,773
20	Giraffe	M6	31/03/2015	1	2,500	28yrs	2,500	49	2,451
21	Giraffe	M7	28/05/2017	1	2,500	28yrs	2,500	32	2,468
22	Chimpanzee	M47	26/03/2004	1	1,000	55yrs	1,000	28	972
23	Dog faced baboon	M49	1990	1	50	45yrs	50	3	47
24	Dog faced baboon	M51	12/04/2005	1	50	45yrs	50	2	48
25	Dog faced baboon	M156	17/05/2019	1	50	45yrs	50	0.20	50
26	Dog faced baboon	M195	29/12/2020	1	50	45yrs	50	0.10	50
27	Dog faced baboon	M196	29/12/2020	1	50	45yrs	50	0.10	50
28	Mona Monkey	M70	06/08/2007	1	30	22yrs	30	2	28
29	Mona Monkey	M71	14/08/2014	1	30	22yrs	30	1	29

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	₦'000	₦'000
32	Mona Monkey	Mammal	23/03/2020	1	30	22yrs	30	0.12	30
33	Mona Monkey		23/03/2020	1	30	22yrs	30	0.12	30
34	Red patas Monkey	M55	27/04/2007	1	35	24yrs	35	2	33
35	Red patas Monkey	M56	21/07/2008	1	35	24yrs	35	2	33
36	Red patas Monkey	M57	13/03/2014	1	35	24yrs	35	1	34
37	Red patas Monkey	M59	07/04/2015	1	35	24yrs	35	1	34
38	Red patas Monkey	M62	10/04/2016	1	35	24yrs	35	1	34
39	Red patas Monkey	M69	29/01/2018	1	35	24yrs	35	0.40	35
40	Red patas Monkey	M68	25/09/2017	1	35	24yrs	35	1	34
41	Red patas Monkey		26/09/2017	1	35	24yrs	35	1	34
42	Red patas Monkey		27/09/2017	1	35	24yrs	35	1	34
43	Sooty mangabey	M73	06/08/2014	1	70	18yrs	70	2	68
44	Tantalus Monkey	M53	21/10/2009	1	30	24yrs	30	1	29
45	Tantalus Monkey	M54	01/01/2017	1	30	24yrs	30	0.45	30
46	Tantalus Monkey	M185	20/10/2018	1	30	24yrs	30	0.34	30
47	Tantalus Monkey		21/10/2018	1	30	24yrs	30	0.34	30
48	Lion	M3	15/06/2015	1	5,000	26yrs	6,000	105	6,895
	Lion	M3	12/07/2021	2	10,000	26yrs	10,000	1,026	8,974
49	Spotted hyena	M20	19/08/2008	1	650	10 - 25yrs	650	44	606
50	Spotted hyena	M21	18/08/2009	1	650	10 -25yrs	650	41	609
51	Stripped hyena	M22	08/02/2007	1	400	24yrs	400	21	379
52	Stripped hyena	M23	08/02/2007	1	400	24yrs	400	21	379
53	Stripped hyena	M139	12/12/2018	1	400	24yrs	400	5	395
54	Stripped hyena	M140	12/12/2018	1	400	24yrs	400	5	395
55	Stripped hyena	M159	28/04/2019	1	300	24yrs	300	2	298
56	African civet cat	M129	19/11/2018	1	80	15yrs	80	1	79
57	Sand fox	M153	12/02/2019	1	10	8 – 10yrs	10	0.20	10
58	Sand fox	M154	12/02/2019	1	10	8 – 10yrs	10	0.20	10
59	Common Jackal	M36	05/06/2011	1	30	10 – 22YRS	30	2	28
60	Common Jackal	M37	04/06/2012	1	30	10 – 22YRS	30	2	28
61	Common Jackal	M39	04/04/2013	1	30	10 – 22YRS	30	2	28
62	Common Jackal	M40	13/03/2018	1	30	10 – 22YRS	30	1	29
63	Common Jackal	M142	26/03/2019	1	30	10 – 22YRS	30	0.50	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	₦'000	₦'000
64	Ratel Honey Badger	M97	08/01/2012	1	60	22yrs	60	2	58
65	Crested porcupine	M94	10/10/2006	1	60	8 – 12yrs	60	8	52
66	Crested porcupine	M95	30/05/2017	1	60	8 – 12yrs	60	2	58
67	Crested porcupine	M96	03/05/2017	1	60	8 – 12yrs	60	2	58
68	Crested porcupine			1	60	15yrs	60	1	59
69	Crested porcupine			1	60	15yrs	60	1	59
70	Rabbit	M77	01/03/2017	1	1	5yrs	1	0.07	1
71	Rabbit	M78	01/03/2017	1	1	5yrs	1	0.07	1
72	Rabbit	M79	26/11/2018	1	1	5yrs	1	0.05	1
73	Rabbit	M80	26/11/2018	1	1	5yrs	1	0.05	1
74	Rabbit	M81	26/11/2018	1	1	5yrs	1	0.05	1
75	Rabbit	M82	19/03/2019	1	1	5yrs	1	0.04	1
76	Rabbit	M83	19/03/2019	1	1	5yrs	1	0.04	1
77	Rabbit	M84	19/03/2019	1	1	5yrs	1	0.04	1
78	Rabbit	M85	08/06/2019	1	1	5yrs	1	0.04	1
79	Rabbit	M86	08/06/2019	1	1	5yrs	1	0.04	1
80	Rabbit	M87	08/06/2019	1	1	5yrs	1	0.04	1
81	Ostrich	B37	26/01/2005	1	750	50yrs	750	22	728
82	Ostrich	B38	08/05/2017	1	750	50yrs	750	5	745
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	B38		1	750	50yrs	750	5	745
86	Peacock	B94	17/06/2019	1	60	23yrs	60	1	59
87	Peacock	B95	17/06/2019	1	60	23yrs	60	1	59
88	Peacock	B96	19/07/2019	1	60	23yrs	60	1	59
89	Peacock	B97	19/07/2019	1	60	23yrs	60	1	59
90	Peacock	B40	21/05/2013	1	40	23yrs	40	1	39
91	Spotted Eagle	B49	02/02/2010	1	40	20yrs	40	2	38
92	Spur Wing Goose	B50	07/06/2000	1	12	11yrs	12	2	10
93	Spur Wing Goose	B51	26/06/2000	1	12	11yrs	12	2	10
94	Spur Wing Goose	B110	23/03/2020	1	12	11yrs	12	0.10	12
95	Spur Wing Goose	B111	23/03/2020	1	12	11yrs	12	0.10	12
96	Spur Wing Goose	B112	23/03/2020	1	12	11yrs	12	0.10	12

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
97	Crocodile	R44	25/05/2016	1	50	22yrs	50	1	49
98	Crocodile	R45	30/06/2017	1	50	22yrs	50	1	49
99	Crocodile	R46	30/06/2017	1	50	22yrs	50	1	49
100	Crocodile	R47	15/07/2018	1	50	22yrs	50	1	49
101	Crocodile	R48	15/07/2018	1	50	22yrs	50	1	49
102	Crocodile	R49	30/06/2017	1	50	22yrs	50	1	49
103	Nile Monitor Lizard	R51	25/04/2018	1	12	10-20yrs	12	0.22	12
104	Rock Python	R52	09/05/2018	1	35	12yrs	35	1	34
105	Rock Python	R54	09/05/2018	1	35	12yrs	35	1	34
106	Rock Python	R55	12/09/2013	1	35	12yrs	35	2	33
107	Rock Python	R62	03/07/2019	1	35	12yrs	35	1	34
108	Rock Python	R65	01/01/2020	1	35	12yrs	35	0.27	35
109	Snake	R59	11/04/2019	1	2	20yrs	2	0.02	2
110	Snake	R60	11/04/2019	1	2	20yrs	2	0.02	2
111	Snake	R61	11/04/2019	1	2	20yrs	2	0.02	2
112	Camel	M111,	15/08/2016	1	500	20yrs	500	11	489
113	Camel	M135	08/03/2019	1	200	20yrs	200	2	198
114	Donkey	M122	07/02/2016	1	90	20yrs	90	2	88
115	Donkey	M123	15/12/2015	1	80	20yrs	80	2	78
116	Donkey	M146	11/02/2019	1	50	20yrs	50	0.45	50
117	Guinea Pig	M147	01/07/2019	1	1	4 – 6 yrs	1	0.04	1
118	Guinea Pig	M179	02/12/2019	1	1	4 – 6 yrs	1	0.04	1
119	Cane rat	M124	05/05/2015	1	5	5yrs	5	1	4
120	Four (4) horned Ram	M136	02/02/2019	1	70	5yrs	70	3	67
121	Sheep	M137	08/03/2019	1	40	5yrs	40	1	39
122	Ram	M162	08/11/2019	1	20	5yrs	20	1	19
123	Giant Tortoise	D64	1990	1	400	150yrs	400	8	392
124	Duiker		16/07/2020	1	80	20yrs	80	0.36	80
125	Zebra		17/07/2011	2	2,500	20yrs	6,000	227	5,773
TOTAL				128	-		93,666	3,540	90,100

Section II

Annual Financial Statements

BUDGET PERFORMANCE

The opening balance of Kano State Government for the financial year 2023 was *Thirty-Two Billion One Hundred and Sixty-Nine Million Ninety Thousand Naira* ₦32,169,090,000 only compared with budgeted figure of *Thirty-Two Billion One Hundred and Sixty-Nine Million Five Hundred and Sixty-Five Thousand Naira* (₦32,169,565,000) only indicating almost 100% performance.

Opening Balance 2023

Details	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance (%)
Opening Balance	32,169,565	32,169,090	475	99.99
TOTAL	32,169,565	32,169,090	475	99.99

Financial Highlights

The budget performance of the financial statement for the year ended 31st December, 2023 has been critically examined, classified and presented in a tabular form. The actual revenues and expenditures were compared as shown in the tables below.

Summary of Total Receipt For The Financial Year 2023

The projected total recurrent and capital receipts in the financial statement submitted by the Office of the Accountant General for the year ended 31st December, 2023 was ₦350,389,266,000 compared with actual receipts of ₦272,198,607,000 shows 77.68% performance. In comparison, the 2022 actual receipts of ₦211,970,633,000 and sum of ₦272,198,607,000 for 2023, resulted to an increase inflow of ₦60,227,974,000 equivalent to 28.41%.

Previous Year (2022) Actual Receipts ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance (%)
31,501,621	Opening Balance	32,169,565	32,169,090	475	99.99
184,711,826	Recurrent Revenue	247,764,699	219,967,650	27,797,049	88.78
27,258,807	Capital Receipt	102,624,566	52,230,957	50,393,609	50.90
211,970,633	Total Receipts	350,389,265	272,198,607	78,190,658	77.68

Details Of Recurrent Revenue By Items

Previous Year (2022) Actual Recurrent Revenues ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance %
19,713,320	Tax Revenue	28,397,377	22,008,717	(6,388,660)	77.50
22,796,592	Non Tax Revenue	24,835,287	18,160,397	(6,674,890)	73.12
60,214,943	Statutory Allocation	83,794,832	51,323,972	(32,470,860)	61.24
45,809,734	Govt. Share Of Vat	65,514,420	60,622,831	(4,891,589)	92.53
548,647	Other Receipt State	-	338,593	338,593	-
35,628,590	Other Receipt FAAC	45,222,783	67,513,140	22,290,357	149.25
184,711,826	Total Recurrent Revenue	247,764,699	219,967,650	27,797,049	88.78

As highlighted above the highest/remarkable increase was from Other Receipt (FAAC) to the tune of ₦22,290,357.000 equivalents to 49.29% over Final Budget of ₦45,222,783,000 only. However, the least performed revenue item was statutory allocation with a shortfall/deficit of ₦32,470,860,000 equivalents to 38.75% of the final budget of ₦83,794,832,000 only. More so, there was no budget provision for other receipt (state) but, the sum of ₦338,593,000 only was received in 2023.

Internally Generated Revenue (IGR) 2023

Previous year (2022) Actual IGR ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance %
19,713,320	Tax Revenue	28,397,377	22,008,717	(6,388,660)	77.50
22,796,592	Non-Tax Revenue	24,835,287	18,160,397	(6,674,890)	73.12
42,502,912	Total IGR	53,232,664	40,169,114	(13,063,550)	75.50

Kano Internal Revenue Services generated total sum of ₦40,169,114,000.00 as IGR for the Year ended 31st December, 2023. When compared with total final budget estimate of ₦53,232,664,000.00 there was a deficit of ₦13,063,550,000.00 or 24.54% underperformance. While in comparison with the previous years' generation of ₦42,509,912,000.00 with this year's generation of ₦40,169,114,000.00, the total of ₦2,340,798,000 or 5.50% decrease in IGR was observed.

Surplus Revenue Generating MDAs

Fourteen (14) revenue collecting MDAs with a final budget of ₦29,832,185,000 for the year 2023 made an actual collection of 34,614,891,000 indicating a positive variance of ₦4,782,706,000 or 116.03% performance.

MDAs	Final Budget 2023 ₦'000	Actual ₦'000	Variance ₦'000	Performance (%)
Due Process Bureau	20,000,000	24,300,000	4,300,000	121.5
High Court Of Justice	50,750,000	57,648,000	6,898,000	113.59
Housing Corporation	287,000,000	311,961,000	24,961,000	108.69
Kano Printing Press	50,000,000	321,028,000	271,028,000	642.05
Kano State Internal Revenue Service	28,397,377,000	31,114,987,000	2,717,610,000	109.57
KNUPDA	737,432,000	2,008,191,000	1,270,759,000	272.7
Library Board	1,000,000	2,277,000	1,277,000	227.7
Ministry Of Agriculture	12,588,000	50,612,000	38,024,000	402.06
Ministry Of Commerce	20,000,000	66,457,000	46,457,000	332.28
Ministry Of Education	360,000	4,967,000	4,607,000	1,379.72
Ministry Of Works And Infrastructure	166,978,000	437,969,000	270,991,000	262.29
Private And Voluntary Inst. Board	75,500,000	158,576,000	83,076,000	210.03
Tourism Board	11,000,000	51,283,000	40,283,000	466.20
Fire Service	2,200,000	4,635,000	2,435,000	210.68
Total Independent Revenue	29,832,185,000	34,614,891,000	4,782,706,000	116.03

Revenue Generating MDAs With Negative Variance

It was observed in the schedule of IGR that Forty-Six (46) MDAs generated the sum of ₦4,637,211,950 less than the estimated revenue of ₦10,121,085,000 presenting a negative variance of ₦5,483,873,050 or 54%.

Revenue Generating MDAs With Negative Variance Table

Admin Codes	MDAS	Approved Budget 2023 ₦	Actual ₦	Variance ₦	Performance %
022200400100	Abubakar Rimi Market	101,180,000	14,185,000	86,995,000	14.01
012300200100	Guidance And Counselling Board	70,000	-	70,000	0
023505700100	Kano State Pilgrim Board	73,500,000	4,810,000	68,690,000	6.54
012300700100	Ministry Information And Culture	104,000	-	104,000	0
023600300100	ARTV	60,000,000	56,577,000	3,423,000	94.29
025600300100	Kano Radio Corporation	60,000,000	53,338,000	6,662,000	88.89
051305600100	Censorship Board	15,000,000	1,605,000	13,395,000	10.7
012300300100	Civil Service Commission	1,000,000	-	1,000,000	0
011103700100	Office Of The Auditor General	500,000	175,000	325,000	35
025600400100	KASCO	1,202,294,000	859,541,000	342,753,000	71.49
021511600100	Ministry Of Finance	300,000,000	27,498,000	272,502,000	9.16
053500100100	Karma	500,000	-	500,000	0

022000100100	Bureau For Land Management	3,182,944,000	1,622,074,000	1,560,870,000	50.96
052100100100	History And Culture	600,000	50,000	550,000	8.33
025200100100	Zoological Garden	50,000,000	29,312,000	20,688,000	58.62
051400100100	Ministry Of Water Resources	7,760,000	4,905,000	2,855,000	63.20
014000100100	Kano State Water Board	857,378,000	414,956,000	442,422,000	48.39
052101100100	Kano Line	122,780,000	12,950	122,767,050	0.01
051701500100	KAROTA	856,000,000	57,277,000	798,723,000	6.69
031805300100	RUWASA	1,770,000	-	1,770,000	0
023605400100	Sharia Court Of Appeal	89,544,000	16,388,000	73,156,000	18.30
052100300100	Ministry Of Youth And Sports	50,000,000	-	50,000,000	0
052100300200	Kano Pillars	100,000,000	3,819,000	96,181,000	3.81
025210100100	Ministry Of Women Affairs	3,000,000	300,000	2,700,000	10
056902100100	SUBEB	2,000,000	-	2,000,000	0
056902800100	Science And Technical Board	28,000,000	300,000	27,700,000	1.07
056901800100	Ministry Of Health	86,000,000	11,650,000	74,350,000	13.54
056900200100	Hospital Management Board	220,000,000	135,135,000	84,865,000	61.42
056900300100	Muhammad Abdullahi Wase Hosp.	300,000,000	292,933,000	7,067,000	97.64
056903100100	PHIMA	50,000,000	6,045,000	43,955,000	12.09
056903000100	Ministry Of Environment	7,457,000	4,244,000	3,213,000	56.91
055100200100	Ministry For Local Government	15,000,000	-	15,000,000	0
056900200100	Kano College Of Education And Preliminary Studies	136,701,000	3,472,000	133,229,000	2.53
056900200100	RMK T/Wada	18,000,000	231,000	17,769,000	1.28
056901800100	Kano State Polytechnic	552,600,000	179,639,000	372,961,000	32.50
056902100100	Dangote University Of Science And Tech	675,700,000	361,752,000	313,948,000	53.53
056902800100	Maitama Sule University	551,584,000	431,381,000	120,203,000	78.20
056902900100	School Of Islamic And Legal Studies	133,418,000	253,000	133,165,000	0
056903000100	Audu Bako College Of Agriculture	30,001,000	19,774,000	10,227,000	65.91
056903100100	Sa'adatu Rimi College Of Education	99,700,000	22,413,000	77,287,000	22.48
056904800100	Kano State Scholarship Board	4,000,000	-	4,000,000	0
012300500100	Triumph Publishing Company	75,000,000	1,167,000	73,833,000	1.55
Total Revenue Generation		10,121,085,000	4,637,211,950	5,483,873,050	45.81

MDAs Without Revenue Budget Line

It was observed in the account submitted by the Accountant General that twenty-four (24) MDAs were not provided with the Internally Generated Revenue budget for the year 2023 but generated the sum of ₦535,867,000.46

MDAs	Final Budget 2023 ₦'000	Actual ₦'000	Variance ₦'000	Performance %
Kwari Market Management Board	-	37,132.17	(37,132.17)	-
VIO	-	32,545.28	(32,545.28)	-
Sport Commission	-	-	-	-
REMASAB	-	3,035.00	(3,035.00)	-
KSSMB	-	8.00	(8.00)	-
Ministry For Higher Education	-	-	-	-
Ministry Of Housing And Transport	-	-	-	-
Kano State Urban Beautification And Landscaping Agency	-	4,995.00	(4,995.00)	-
Ministry Of Transport	-	90,170.88	(90,170.88)	-
School Of Nursing Kano	-	22,499.50	(22,499.50)	-
KUST Institute Of Continued And Innovative Education	-	15,410.20	(15,410.20)	-
Kano Hospitality And Tourism Inst.	-	190.64	(190.64)	-
School Of Health Technology BBJ	-	260,789.81	(260,789.81)	-
School Of Midwifery DBT	-	715.43	(715.43)	-
School Of Hygiene Kano	-	14,997.90	(14,997.90)	-
School Of Nursing MDB	-	6,797.25	(6,797.25)	-
School Of Post Basic Midwifery Kano	-	0.31	(0.31)	-
College Of Nursing And Midwifery	-	9,031.65	(9,031.65)	-
Kano Institute Of Information Tech Kura	-	-	-	-
School Of Anaesthesia Kano	-	38.00	(38.00)	-
Kano Sport Institute	-	-	-	-
School Of Midwifery Kano	-	197.91	(197.91)	-
School Of Health Technology Kano	-	17,978.02	(17,978.02)	-
KUST Wudil PGS	-	19,364.51	(19,364.51)	-
Total Internally Generated Revenue	-	535,867.46	(535,867.46)	-

Kano State Tertiary Institutions Internally Generated Revenue

Understatement of Internally Generated Revenue: N711,285,000

The table below presents five (5) selected tertiary institutions whose Internally Generated Revenue were understated by ₦711,285,000 in the 2023 financial statements.

Admin Codes	MDAs	Financial Statement N'000	Audited Figure N'000	Variance N'000
056902100100	Dangote University of science & Tech	361,751	522,804	161,053
056902800100	Maitama Sule University	431,381	618,623	187,242
56902100100	Kano State Polytechnic	179,639	416,520	236,881
56902800100	Sa'adatu Rimi College of Education	22,413	138,332	115,919
56901800100	Audu Bako college of Agriculture	19,773	29,964	10,191
Total		1,014,959	1,726,244	711,285

Kano State Polytechnic

Understatement of Revenue: N236,880,684

The total collection of the institution was N416,520,120.50 for the year ended 31st December, 2023 but the financial statement of the Accountant General shows N179,639,436.00 as IGR generated which was understated by N236,880,684.50.

Kano State Polytechnics Revenue Share Distribution, 2023

Months	Gross Revenue N	75/100% Share N	1.25% Commission N	25% Share N
January	1,731,964	1,298,973.00	21,649.55	432,991
February	25,012,500.00	18,759,375.00	312,656.25	6,253,125
March	8,002,436.00	6,001,827.00	100,030.45	2,000,609
April	131,704,346.00	98,778,259.50	1,646,304.33	32,926,087
May	153,476,396.00	115,107,297.00	1,918,454.95	38,369,099
June	60,207,398.00	45,155,548.50	752,592.48	15,051,850
July	1,489,826.00	1,117,369.50	18,622.83	372,457
August	1,780,793.50	1,335,595.13	22,259.92	445,198
September	7,873,068.00	7,873,068.00	-	-
October	11,189,300.00	11,189,300.00	-	-
November	11,031,941.00	11,031,941.00	-	-
December	3,020,152.00	3,020,152.00	-	-
Total	416,520,120.50	320,668,705.63	4,792,570.74	95,851,414.88

Aliko Dangote University Of Science & Technology, Wudil:

Understatement of Revenue N141,687,972

There was a discrepancy of N141,687,972 between the actual revenue generated of N522,804,392 and revenue of N381,116,420 reported in the financial statement. Refer to details in the table below.

MONTHS	Aliko Dangote University, Wudil Revenue Generated Non Tax Lead Bank.	75% share of Revenue to ADU Wudil.	25% Share to KIRS
January	12,411,777.03	9,308,832.77	3,102,944.26
February	242,121,016.59	181,590,762.44	60,530,254.15
March	4,466,723.98	3,350,042.99	1,116,681.00
April	6,461,907.91	4,846,430.93	1,615,476.98
May	28,900,054.45	21,675,040.84	7,225,013.61
June	7,554,578.74	5,665,934.06	1,888,644.69
July	3,015,511.79	2,261,633.84	753,877.95
August	8,071,713.43	6,053,785.07	2,017,928.36
September	3,819,871.00	2,864,903.25	954,967.75
October	17,111,396.22	12,833,547.17	4,277,849.06
November	20,666,178.97	15,499,634.23	5,166,544.74
December	168,203,661.57	126,152,746.18	42,050,915.39
TOTAL	522,804,391.68	392,103,293.76	130,701,097.92

Yusuf Maitama Sule University:

Understatement of Revenue ₦187,242,129

There was a discrepancy of ₦187,242,129 between the actual revenue generated of ₦618,623,159 and revenue of ₦431,381,030 reported in the financial statement. Refer to details in the table below

Yusuf Maitama Sule University 75% Revenue Share Report

MONTHS	Revenue lodgment into IGR Non-tax Lead Account	75% share of Revenue to YUMSUK.	25% share to KIRS
January	5,344,944.00	4,008,708.00	1,336,236.00
February	1,037,000.00	777,750.00	259,250.00
March	-	-	-
April	57,475,058.50	43,106,293.88	14,368,764.63
May	443,430,711.35	332,573,033.51	110,857,677.84
June	16,804,103.08	12,603,077.31	4,201,025.77
July	2,553,023.00	1,914,767.25	638,255.75
August	7,966,893.00	5,975,169.75	1,991,723.25
September	8,321,319.00	6,240,989.25	2,080,329.75
October	13,120,090.00	9,840,067.50	3,280,022.50
November	47,062,077.00	35,296,557.75	11,765,519.25
December	15,507,940.00	11,630,955.00	3,876,985.00
Total	618,623,158.93	463,967,369.20	154,655,789.73

Audu Bako College Of Agriculture Danbatta:

Understatement of Revenue: ₦10,190,593.00

There was a discrepancy of ₦10,190,593 between the actual revenue generated of N29,964,181 and revenue of ₦19,773,588 reported in the financial statement. Refer to details in the table below:

Months	Revenue lodgment into IGR Non-tax Lead Account	75% share of revenue Generated	25% share of revenue generated
January	8,128,352.	6,096,264.	2,032,088.
February	4,873,222.	3,654,916.	1,218,305.
March	361,378.	271,033.	90,344.
April	2,868,539.	2,151,404.	717,134.
May	5,985,664.	4,489,248.	1,496,416.
June	6,916,180.	5,187,135.	1,729,045.
July			
August	73,367.	55,025.	18,341.
September	63,485.	47,613.	15,871.
October	207,166.	155,374.	51,791.
November	356,428.	267,321.	89,107.
December	130,397.	97,798.	32,599.
Total	29,964,181.	22,473,135.	7,491,045.

Sa'adatu Rimi College of Education:

Understatement of Revenue: ₦22,413,160.00

There was a discrepancy of ₦22,413,160 between the actual revenue generated of ₦138,331,715.25 and revenue of ₦115,918,552.25 reported in the financial statement. Refer to details in the table below:

Months	Revenue lodgment in IGR Non-tax Lead Account	75% share of revenue Generated	25% share of revenue generated
January	12,153,529.	9,115,147.	3,038,382.
February	1,698,235.	1,273,676.	424,558.
March	488,332.	366,249.	122,083.
April	1,678,881.	1,259,160.	419,720.
May	4,162,321.	3,121,741.	1,040,580.
June	1,699,819.	1,274,864.	424,954.
July	3,757,048.	2,817,786.	939,262.
August	2,195,904.	1,646,928.	548,976.

September	9,461,035.	7,095,776.	2,365,258.
October	22,255,300.	16,691,475.	5,563,825.
November	49,093,423.	36,820,067.	12,273,355.
December	29,687,882.	22,265,911.	7,421,970.
Total	138,331,712.	103,748,784.	34,582,928.

Summary Of Total Expenditure

Previous Year (2022) Expenditures ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance (%)
111,347,389	Recurrent Expenditure	118,676,330	127,858,911	(9,182,581)	107.74
100,218,790	Capital Expenditure	231,337,937	146,539,824	85,173,113	63.24
211,566,179	Total	350,389,267	274,398,735	75,990,532	78.31

The above table shows that in the 2023 financial year, Kano State Government incurred a total expenditure of ₦ 274,398,735,000 representing 78.31% of the total budgeted estimate of ₦350,389,267,000 during the period under review. However, when the actual expenditure of ₦ 274,398,735,000 for 2023 financial year is compared with total expenditure of 2022 financial year which stands at ₦211,303,164,000, the result was an upward / increase in total expenditure of ₦63,095,571,000 representing 29.86%.

The total recurrent expenditure of ₦127,858,911,000 against the total expenditure of ₦274,398,735,000 during the 2023 financial year stood at 46.60% while the proportion of the capital expenditure of ₦146,539,824,000 against the total expenditure incurred during the year stood at 53.40%.

Recurrent Expenditure Composition

Previous Year (2022) Capital Receipt ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance (%)
69,292,036	Personnel Cost	76,980,159	74,804,948	2,175,211	97.17
29,517,921	Overhead Cost	30,272,818	41,037,470	(10,764,652)	135.55
3,692,586	Grants & Subsidized	4,100,985	4,098,770	2,215	99.94
6,843,557	Debt Services	7,322,368	6,117,840	1,204,528	83.55
2,001,289	IGR Cost of Collection	0	1,799,882	(1,799,882)	-
111,347,389	Total Recurrent Expenditure	118,676,330	127,858,911	(9,182,581)	107.73

Recurrent Expenditure Performance

When the Final Budgeted Figure of Recurrent Expenditure of ₦118,676,330,000 was compared with the Actual Expenditure of ₦127,858,911,000 for the year under review, the difference shows an Excess Expenditure of ₦9,182,581,000 indicating 7.74%.

The Financial Statement presented by Office of the Accountant General, shows that Kano state Government incurred Total Recurrent Expenditure of ₦127,858,911,000 only. When compared with the preceding year expenditure of ₦111,084,374,000, the state incurred an additional expenditure of ₦16,774,537,000 over and above previous year.

MDAs With Over Expenditure On Personnel Cost

It was observed that, the actual personnel cost in respect of 43 MDA's to the tune of ₦52,599,323,000 was against the final budgeted figure of ₦45,326,758,000 resulting to an over expenditure of ₦7,272,565,000. Refer to table below.

MDAs	2023 Final Budget ₦'000	2023 Actual ₦'000	2023 Adjustment ₦'000	2023 Revised Budget ₦'000	Variance ₦'000	%
Government House	61,005	64,416	-	61,005	-3,411	105.59
Deputy Governor's Office	21,215	24,885	-	21,215	-3,670	117.29
Guidance & Counselling Board	13,446	13,519	-	13,446	-73	100.54
Public Complaint & Anti-Corruption Commission	98,098	103,918	-	98,098	-5,820	105.93
Community Re-orientation Council	27,723	29,790	-	27,723	- 2,067	107.45
Protocol Directorate	13,213	15,263	-	13,213	- 2,050	115.51
Kano State Bureau of Statistics	27,228	27,964	-	27,228	-736	102.70
Public Account Committee	13,571	13,728	-	13,571	-157	101.15
Min. of Information & internal Affairs	237,631	274,050	-	237,631	- 36,419	115.32
Abubakar Rimi Television Corporation	116,390	116,485	-	116,390	- 95	100.08
Government Printing Press	60,074	60,912	-	60,074	- 838	101.39
Kano State Censorship Board	19,106	20,887	-	19,106	-1,781	109.32
Office of the Head of Civil Service	1,398,654	1,449,047	-	1,398,654	-50,393	103.60
Pension Fund Trustees	22,976	27,900	-	22,976	-4,924	121.43
Civil Service Commission	23,525	24,564	-	23,525	- 1,039	104.41
Kano State Ind. Elect. Comm.	26,954	40,014	-	26,954	-13,060	148.45
Kano State Hisbah Commission	224,328	327,720	-	224,328	-103,392	146.09
KASCO	43,026	43,208	-	43,026	-182	100.42
Ministry of Commerce Ind. & Co-op.	202,646	205,353	-	202,646	-2,707	101.33

Kano State Fire Service	674,527	741,667	-	674,527	-67,140	109.95
History & Culture Bureau	88,309	144,272	-	88,309	-55,964	163.37
Zoological & Wild Life Mgt. Agency	139,792	141,038	-	139,792	-1,247	100.89
Ministry of Planning & Budget	52,672	71,562	-	52,672	-18,890	135.86
Kano State Road Transport Agency (KAROTA)	1,200,986	1,492,312	-	1,200,986	-291,326	124.25
Ministry of Justice	312,315	324,486	-	312,315	-12,171	104.14
Youth Development Directorate	42,562	48,127	-	42,562	-5,565	113.07
Kano State Sports Commission	154,872	188,626	-	154,872	-33,754	121.79
Agency for Mass Education	274,493	319,652	-	274,493	-45,159	116.45
Science & Technical Schools Board	2,145,493	2,234,501	-	2,145,493	-89,008	104.14
Senior Secondary Schools Mgt. Board	16,013,016	18,415,240	-	16,013,016	-2,402,224	115.00
Kano State Islamic & Qur'anic School Board	21,600	31,224	-	21,600	-9,624	144.55
Kano State Scholarship Board	29,534	29,837	-	29,534	- 303	101.02
Ministry of Health	1,172,492	1,173,111	-	1,172,492	-620	100.05
H.M.B. (HQ and Zones)	12,497,972	14,863,713	-	12,497,972	-2,365,741	118.92
Primary Health Care Mgt. Board (PHCMB)	183,331	306,370	-	183,331	-123,039	167.11
Refuse Management & Sanitation Board (REMASAB)	-	144,275	-	-	-144,275	0
Ministry for Local Government	78,670	81,105	-	78,670	-2,435	103.09
College of Education & Preliminary Studies	832,814	958,341	-	832,814	-125,527	115.07
RMK College of Basic & Remedial Studies T/Wada	436,484	467,183	-	436,484	-30,699	107.03
Kano State Polytechnic	2,250,844	2,728,596	-	2,250,844	-477,752	121.22
Aminu School of Islamic Legal Studies	1,007,683	1,440,270	-	1,007,683	-432,587	142.92
Audu Bako College of Agric. Danbatta	519,388	615,380	-	519,388	-95,992	118.48
Sa'adatu Rimi University Kano	2,546,101	2,754,816	-	2,546,101	-208,715	108.19
Total Personnel Cost	45,326,758	52,599,323	-	45,326,758	-7,272,565	116.04

MDAs With Over Expenditure On Overhead Cost

It was observed that 58 MDA's expended ₦23,428,709,000 against the revised budget estimate of ₦9,303,719,000 resulting to an excess expenditure of (₦14,120,990,000), representing 252% as shown in the table below.

MDAs	2023 Final Budget ₦	Actual Expenditure ₦	2023 Approved Budget ₦	Variance ₦	Performance %
Government House	1,258,983	3,967,885	948,667	(2,708,902)	315.16
Kano State Emergency Relief & Rehabilitation Board (SEMA)	40,051	163,867	42,455	(123,816)	409.14
Guidance and Counselling Board	13,098	49,227	13,800	(36,129)	375.83
Public Complaint & Anti-Corruption Commission	168,186	262,695	167,950	(94,509)	156.19
Council Affairs Directorate	21,340	49,149	21,340	(27,809)	230.31
Community Re-orientation Council	10,000	11,113	10,000	(1,113)	111.13
Special Services Directorate	1,901,715	3,537,038	1,696,013	(1,635,323)	185.99
Special Duties Directorate	160,302	223,937	160,302	(63,635)	139.70
Protocol Directorate	854,200	6,116,751	654,200	(5,262,551)	716.08
Kano state Liaison Office - Abuja	4,950	33,390	4,950	(28,440)	674.56
Kano state Liaison Office - Lagos	4,521	16,618	4,521	(12,097)	367.58
Public Account Committee	10,374	31,729	16,374	(21,354)	305.84
Min. of Information & internal Affairs	1,549,997	2,317,828	493,802	(767,830)	149.54
Abubakar Rimi Television Corporation	17,325	29,000	17,325	(11,675)	167.39
Triumph Publishing Company	21,045	132,557	21,045	(111,511)	629.86
Kano State Censorship Board	14,200	15,154	34,200	(954)	106.72
Office of the Head of Civil Service	50,000	218,134	70,000	(168,134)	436.27
Kano State Computer Centre	1,539	2,404	1,539	(865)	156.24
Admin & General Services	166,000	513,324	166,000	(347,324)	309.23
Research, Evaluation and political Affairs	1,327,602	1,726,875	1,327,602	(399,273)	130.07
Ministry of Religious Affairs	10,000	74,994	15,000	(64,994)	749.94
Kano State Hisbah Commission	28,464	50,988	48,464	(22,524)	179.13
Kano Sharia Commission	10,910	19,963	24,910	(9,053)	182.98
Ministry of Agric. & Natural Resources	22,500	72,366	32,500	(49,866)	321.63
Livestock Training Institute and Entr. Bagauda	600	1,015	600	(415)	169.17
KNARDA	12,436	19,962	12,436	(7,526)	160.52
Kano State Investment Promotion Agency	14,060	93,523	14,060	(79,463)	665.17
Ministry of Commerce Ind. & Co-op.	17,700	40,262	17,700	(22,562)	227.47
Kano State Road Maintenance Agency (KARMA)	183,223	615,747	183,223	(432,524)	336.06

Urban Beautification And Landscaping Agency	36,985	57,578	36,985	(20,593)	155.68
Kano State Urban Planning & Development Authority (KNUPDA)	68,000	74,093	68,000	(6,093)	108.96
Ministry of Tourism & Culture	10,000	96,719	10,000	(86,719)	967.19
History & Culture Bureau	3,500	20,426	3,500	(16,926)	583.59
Zoological & Wild Life Mgt. Agency	9,570	12,040	9,570	(2,470)	125.82
Ministry of Housing & Transport	27,500	36,860	27,500	(9,360)	134.04
Kano State Road Transport Agency (KAROTA)	33,049	461,438	231,549	(428,389)	1,396.21
Ministry of Rural & Community Development	30,650	46,195	30,650	(15,545)	150.72
Ministry of Justice	272,020	417,646	272,020	(145,626)	153.54
Ministry of Youths and Sports	237,990	322,792	141,090	(84,802)	135.63
Kano State Sports Commission	34,250	113,532	34,250	(79,282)	331.48
Ministry of Women Affairs & Social Dev.	28,460	53,987	28,460	(25,527)	189.69
Agency for Mass Education	1,885	39,041	1,885	(37,156)	2,071.12
Ministry of Health	95,154	218,907	295,154	(123,753)	230.05
Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	124,381	207,674	124,381	(83,293)	166.97
College of Nursing & Mid-Wifery Board	18,302	47,153	18,302	(28,852)	257.64
School of Nursing Kano	4,210	12,683	4,210	(8,473)	301.27
School of Basic Mid Wifery Dambatta	5,550	14,414	5,550	(8,864)	259.72
School of Nursing Madobi	5,100	28,050	5,100	(22,950)	550.00
School of Post Basic Anaesthesia	4,415	13,467	4,415	(9,052)	305.03
Primary Health Care Mgt. Board (PHCMB)	93,600	156,798	93,600	(63,198)	167.52
State Agency for Control of Aids	3,625	7,462	3,625	(3,837)	205.84
Private Health Institutions Management Agency (PHIMA)	5,000	6,530	5,000	(1,530)	130.61
Ministry of Environment	150,000	169,502	150,000	(19,502)	113.00
Refuse Management and Sanitation Board (REMASAB)	-	200,189	-	(200,189)	-
Kano State Sustainable Projects	4,000	19,458	4,000	(15,458)	486.44
Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	6,500	12,099	6,500	(5,599)	186.14
Ministry for Higher Education	75,355	123,330	75,355	(47,975)	163.66
RMK College of Basic & Remedial Studies T/Wada	23,347	31,152	23,347	(7,805)	133.43
Totl Over Head Cost	9,307,719	23,428,709	7,934,974	(14,120,990)	133

Capital Development Funds 2023

Previous Year (2022) Capital Receipt ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance %
27,031,419	Grant	39,923,911	35,527,993	4,395,918	88.98
-	Other Capital Receipt	30,531,090	16,702,964	13,828,126	54.70
31,501,619	Treasury Opening Balance	32,169,565	32,169,090	-	99.99
58,533,038	Total Capital Dev. Fund	102,624,566	84,400,522	18,224,044	82.24

The sum of ₦84,400,047,000 was the actual capital receipt for the financial year 2023. when the actual amount was compared with final budget figure of ₦102,624,566,000 the performance was 82.24%. In comparison with 2022 financial the total capital receipt of ₦58,533,038,000 with that of 2023 financial year of ₦84,400,047,000 showed an increase of ₦25,867,009,000 representing 44.19%

Capital Expenditure Composition 2023

Previous Year (2022) Capital Receipt ₦'000	Detail	Final Budget ₦'000	Actual ₦'000	Variance ₦'000	Performance (%)
3,072,439	Administrative Sector	9,414,892	1,950,000.00	7,464,892	20.71
63,544,412	Economic Sector	148,915,627	107,432,682.85	41,482,944	72.14
5,334,728	Security and Justice	6,711,186	1,580,000.00	5,131,186	23.54
28,267,211	Social Services Sector	66,671,232	35,577,141.01	31,094,091	53.36
100,218,790	Total capital expenditure	231,712,937	146,539,824	85,173,113	63.24

The statement of cash flow for the year 2023 disclosed that Kano State Government expended the sum of ₦146,539,824,000 under four (4) sectors of the economy across the state and other Capital Expenditures from Aids & Grants, as against the Final Budget of ₦231,712,937,000 for the year under review, resulting to ₦85,173,113,000 variances or 63% performance.

Aids And Grants

Undisclosed closing balances for the financial year 2022: ₦1,533,095,000

Schedule 3 - Aids & Grants 2023

MDAs/Projects	Opening Balance As At 1st Jan, 2023	Closing Balance 2022
Internal Grants	₦'000	₦'000
NG-Cares Funds	27,000.00	
Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)	37,385.00	
Accelerating Nutrition Result in Nigeria (ANRIN)	143,245.00	
Innovation Development and Effectiveness of the Acquisition of Skills	5,821.60	
Rural Access and Agricultural Marketing Project (RAAMP)	332,600.40	
Ministry of Agriculture (SAPZ)	23.00	
Kano State Agricultural Development Project	895,952.00	
Kano State Bureau of Statistics	2.43	
Addolecent Girls Initiatives for Learning and Empowerment (AGILE)	111,066.00	
Total Aids And Grants	1,553,095.43	

During examination of the state financial statements it was observed that, projects listed above were not reported in the last year 2022 Audited Account, did not disclosed financial information of Aids and Grants for the financial year 2022 which contravene IPSAS Accrual (provision 22). Refer to the Table Below:

Kano State Government Debt Profile

The total debt stock of Kano State Government reported in the financial statement as at 31st December,2023 was ₦187,508,390,000 indicating ₦65,203,310,000 increase from 2022 total debt stock as a result of exchange rate variation and the sum of ₦8,993,930,000 additional loan received for the period under review. Refer to the table below.

Current portion	2023 ₦	2022 ₦	Proceed/Repayment/ Exchange/transaction ₦
Internal	11,725,742	11,089,582	636,160
External	3,649,420	1,411,080	2,238,340
Sub Total	15,375,162	12,500,662	2,874,500
Long Term Borrowing			-
Internal	78,719,297	65,090,824	13,628,473
External	93,413,931	44,713,594	48,700,337
Sub Total	172,133,228	109,804,080	62,329,148
Total Debt as at 31st December	187,508,390	122,305,080	65,203,310

**2023 RETIREMENT BENEFITS CERTIFICATION
(GRATUITY AND DEATH BENEFIT)**

A Total of Nine Hundred and Forty-Nine (949) 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/ dead civil servants. Inclusive in the total number of files available was a balance of 76 files brought forward from the year 2022, while 724 files were received during the year together with 149 return query files. There was a decrease of 772 files representing 46.93% compared to last year's total of (1,645) files.

Out of the available files, 808 were treated/cleared and dispatched to the State Pension Fund Trustees during the year under review, 94 queried while 47 were carried forward to the year 2024. Refer to Appendix "A" on page 173 for detail.

The sum payable as gratuity for the year amounted to One Billion Nine Hundred and Twenty-Six Million Six Hundred and Thirty-Eight Thousand One Hundred and Forty-Four Naira Three Kobo (₦1,926,638,144.03) only, whereas the sum of Six Hundred and Sixty Nine Million Five Hundred and Thirty Five Thousand Six Hundred And Seventy One Naira Thirty Nine Kobo (₦669,535,671.39) only was in respect of death benefit payable, totalling to Two Billion Five Hundred And Ninety Six Million One Hundred And Seventy Three Thousand Eight Hundred And Fifteen Naira Forty Two Kobo (₦2,596,173,815.42) only. Refer to Appendix "B" at page 174 for monthly breakdown.

This office was able to make various deductions amounting to Eighty-Three Million Two Hundred and Nineteen Thousand Two Hundred and Eighteen Naira Forty Kobo (₦83,219,218.40) only. Refer to Appendix "C" at page 174 for details.

No contract gratuity file was received during the year. However, there were 9 files brought forward from the previous year and were all queried, leaving no balance to be carried forward to the year 2024. Refer to Appendix "D" on page 175.

PAYMENT OF GRATUITY LIABILITIES

STATE & LOCAL GOVERNMENTS (₦4,500,000,000.00)

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 2023 financial year. During the exercise, the sum of (₦2,411,185,435.58) only was observed to have been paid to 1557 (State Portion). However, 1491 files to the tune of N2,354,914,277.17 were verified as per the table below:

S/N	Category	No. Of Files	Amount (₦)	Remarks
1.	State Alive	1,245	2,168,390,122.94	Cleared
2.	State Death	246	186,524,154.23	Cleared
Total		1,491	2,354,914,277.17	

Audit verification/examination of 66 files amounting to N56,271,158.41 as per the table below is on the process of authentication.

S/N	Category	No of Files	Amount (₦)	Remarks
1.	State Alive	36	32,855,300.03	On going
2.	State Death	30	23,415858.38	On going
Total		66	56,271,158.41	

**ACCOUNTS OF PARASTATALS & GOVERNMENT OWNED COMPANIES
AS AT 31ST DECEMBER 2023 FINANCIAL YEAR**

As at 31st December, 2023 financial year the status of the audited accounts of 88no. parastatals only 8no. agencies presented up to 2023 financial statements as per table below:

S/N	Organizations	Position Of Audited Accounts As At 31/12/2023	Outstanding Audited Accounts As At 30/12/2023	Remarks
1.	Aliko Dangote Uni. Sci. Tech. Wudil	2022	2023	2023 Fin Statement remained outstanding
2.	Yusuf Maitama Sule University	2023	Nil	2023 Review on Process
3.	Kano State Polytechnic	2020-2022	2023	2023 remained outstanding
4.	Sa'adatu Rimi University of Education	2023	Nil	Nil
5.	Kano State Scholarship Board	2020	2021-2023	2021-2023 Fin Statement remained outstanding
6.	Kano State Library Board	2019-2020	2021-2023	2021-2023 Fin Statement remained outstanding
7.	Agency for Mass Education	2019-2020	2021-2023	2021-2023 Fin Statement remained outstanding
8.	College of Education & Preliminary Studies	2022	2023	2023 Fin Statement remained outstanding
9.	Audu Bako College of Agriculture	2022	2023	2023 Fin Statement remained outstanding
10.	Leventis Foundation	2019	2020-2023	2020-2023 Fin Statement remained outstanding
11.	Kano Capital School	2014-2016	2017-2023	2017-2023 Fin Statement remained outstanding
12.	Cars T/Wada	2023	NIL	Nil
13.	SUBEB	2020-2023	NIL	2023 Fin. Statement Review on Course
14.	KSSSMB	2019-2020	2021-2023	2021-2023 Fin Statement remained outstanding
15.	Voluntary & Private Schools Board	Nil	2021- 2023	Fact finding reports submitted not responded
16.	Scin & Tech. Schools Board	2022	2023	2023 Fin Statement remained outstanding
17.	AKSILS	2020-2021	2022-2023	2021 reports submitted not responded
18.	Zoological and Wildlife Agency	2022	2023	2023 Fin Statement remained outstanding
19.	Triumph Publishing Co.	2017-2019	2020-2023	2020-2023 Fin Statement remained outstanding
20.	HMB Headquarters	2019-2022	2023	2023 Fin Statement remained outstanding
21.	HMB Municipal	2012	2013-2023	2013 -2023 Fin Statement remained outstanding
22.	HMB Rano	2019-2020	2021-2023	2021-2023 Fin Statement remained outstanding
23.	HMB Gwarzo	2018-2021	2022- 2023	2022-2023 Fin Statement remained outstanding

24.	HMB Gaya	2022	2023	2023 Fin Statement remained outstanding
25.	HMB Dambatta	2021-2022	2023	2023 Fin Statement remained outstanding
26.	HMB Bichi	2020-2021	2022 - 2023	2022 -2023 remained outstanding
27.	HMB T/Wada	2019-2020	2021-2023	2021-2023 Fin Statement remained outstanding
28.	HMB Murtala Muhd. Spec. Hospital	2021-2022	2023	2023 Fin Statement remained outstanding
29.	HMB Sir Muhd. Sunusi Spec. Hospital	2017-2021	2022 – 2023	2022-2023 Fin Statement remained outstanding
30.	HMB Sheikh Jidda	2022	2023	2023 Fin Statement remained outstanding
31.	HMB Hasiya Bayero/Sheikh Isyaku Rabiu	2019-2022	2023	2023 Fin Statement remained outstanding
32.	HMB Waziri Gidado	2019-22	2023	2023 Fin Statement remained outstanding
33.	HMB Abubakar Imam Urology Centre	2019-2021	2022	2022-2023 Fin Statement remained outstanding
34.	HMB Muhd. Abdullahi Wase Hosp.	2019-2021	2022-2023	2022-2023 Fin Statement remained outstanding
35.	Drugs Management Agency	2017-2022	2023	2023 Fin Statement remained outstanding
36.	Pri. Health Care Management Board	2022	2023	2023 Fin Statement remained outstanding
37.	College of Nursing & Midwifery	2020-2021	2022-2023	2022-2023 Fin Statement remained outstanding
38.	Contribu. HealthCare Mgt. Agency	2022	2023	2023 Fin Statement remained outstanding
39.	Kano State tourism Board	2022	2023	2023 Fin Statement remained outstanding
40.	KNARDA	2020	2021-2023	2021-2023 Fin Statement remained outstanding
41.	KNUPDA	2021-2022	2023	2023 Fin Statement remained outstanding
42.	Sustainable Kano Project	2019-22	2020- 2023	2020-2023 Fin Statement remained outstanding
43.	KARMA	2016-2021	2022-2023	2022-2023 Fin Statement remained outstanding
44.	Kano State Fire	2022	2023	2023 Fin Statement remained outstanding
45.	KAROTA	2019-2020	2021-2023	2021-2023 Fin. Statement remained outstanding
46.	Kano State Housing Corp.	2021	2022-2023	2022-2023 Fin Statement remained outstanding
47.	Dala Building Society	-	-	Not in existence
48.	WRECA	2018-2020	2021-2023	2021-2023 Fin Statement remained outstanding
49.	Afforestation	2013	2014-2023	2014-2023 Fin Statement remained outstanding
50.	KASCO	2018	2019-2023	2019-2023 Fin Statement remained outstanding
51.	Kano State Internal Rev. Service	2020-2022	2023	2023 Fin. Statement Remained outstanding

S/N	Organizations	Position Of Audited Accounts As At 31/12/2023	Outstanding Audited Accounts As At 30/12/2023	Remarks
52.	Kano State Invest. & Properties Ltd.	2017-2022	2023	2023 Fin. Statement Remained outstanding
53.	Kano Pillars Football Club	2020-2022	2023	2023 Fin. Statement Remained outstanding
54.	Kano State Censorship Board	2018	2019-2023	2019-2023 Fin Statement remained outstanding
55.	Kano State Sports Commission	2023	NIL	Nil
56.	Kano State Radio Corp.	2018-2021	2022 - 2023	2022-2023 Fin Statement remained outstanding
57.	Muhd. Abubakar Rimi Television	2021	2022-2023	2022-2023 Fin Statement remained outstanding
58.	History & Culture Bureau	2016-22	2023	2023 Fin Statement remained outstanding
59.	Law Reform Commission	2019-2023	Nil	NIL
60.	Zakkah & Hubsi Commission	2010-2021	2022-2023	2022-2023 Fin Statement remained outstanding
61.	Sharia Commission	2010-2012	2013-2023	2013-2023 Fin Statement remained outstanding
62.	Kano State Hisbah Board	2017-2018	2019-2023	2019-2023 Fin Statement remained outstanding
63.	Kano State Rural Electricity Board	2022	2023	2023 Fin. Statement Remained outstanding
64.	RUWASA	2017-2020	2021-2023	2021- 2023 Fin. Statement Remained outstanding
65.	KHEDCO	2022	2023	2023 Fin. Statement Remained outstanding
66.	Abubakar Rimi Market Board	2020-2023	NIL	Nil
67.	Kantin Kwari Market Board	2019-2021	2022-2023	2022-2023 Fin. Statement Remained outstanding
68.	Kano State Water Board	2017-2020	2021-2023	2021-2023 Fin. Statement Remained outstanding
69.	REMASAB	2017-2019	2020-2023	2020-2023 Fin. Statement Remained outstanding
70.	Kano State Transport Authority (Kano Line)	2019	2020-2023	2020-2023 Fin. Statement Remained outstanding
71.	Pilgrims Welfare Board	2022	2023	2023 Fin. Statement Remained outstanding
72.	Pension Fund Trustees	2013-2019	2020-2022	2020-2023 Fin. Statement Remained outstanding
73.	Guidance and Counseling Board	2015-2021	2022 - 2023	2022-2023 Fin. Statement Remained outstanding
74.	Public Complain & Anti-Corruption	2017-2018	2019-2023	2019-2023 Fin. Statement Remained outstanding
75.	SEMA	2020-2022	2023	2023 Fin. Statement Remained outstanding
76.	Bureau of Statistics	2017-2021	2023	2023 Fin. Statement Remained outstanding
77.	KHETFUND	2019-2023	NIL	NIL
78.	KANINVEST	2019-22	2023	2023 Fin. Statement Remained outstanding

S/N	Organizations	Position Of Audited Accounts As At 31/12/2023	Outstanding Audited Accounts As At 30/12/2023	Remarks
79.	Kano State Qur'anic & Islamiyya Board	Nil	2021-2023	2021-2023 Fin. Statement Remained outstanding
81.	WACCAMA	Nil	2021-2023	2021-2023 Fin. Statement Remained outstanding
82.	P.H.I.M.A	Nil	2021 -2023	2021-2023 Fin. Statement Remained outstanding
83.	Kano State College of Health Sciences & Technology Board	Nil	2021-2023	2020-2023 Fin. Statement Remained outstanding
84.	Kano Printing Press	Nil	2021-2023	2021-2023 Fin. Statement Remained outstanding
85.	Judicial Service Commission	Nil	2021-2023	2021-2023 Fin. Statement Remained outstanding
86.	Kano State Metropolitan Street Light	Nil	2021-2023	2021-2023 Fin. Statement Remained outstanding
87.	Beautification Agency	Nil	2021-2023	2021-2023 Fin. Statement Remained outstanding
88.	Kano State Consumer Protection	Nil	2021- 2023	Request for external Auditors Nomination has been served

Section III

MINISTRIES AND EXTRA MINISTERIAL DEPARTMENTS

Personnel Costs

The comparison of the revised estimates with actual expenditure incurred on personnel costs for the year ended 31st December, 2023 shows forty-three (43) Ministries, Department and Agencies incurred excess expenditure against budgetary provisions to the tune of ₦7,272,565,000 only. Out of these five (5) MDAs incurred 45% and above excess expenditure on personnel costs as presented in Appendix 6 at page 176 for details.

10% Statutory Allocation To Local Government Councils

By law guiding the Allocation of Revenue (Federation Accounts) the IGR was expected to be appropriated and remit a 10% to the Local Government Councils of the State. The Office of the Accountant General did not give any report of payment as statutory allocation remitted to the Local Government Councils of the state. The Accountant General was communicated on the issue vide our correspondence No. AUD/ADM/SD/I/ dated 16th August 2024.

Review of Parastatals Financial Statements

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 provision of section 125(3&4) of the 1999 Constitution of the Federal Republic of Nigeria (as amended) and Audit Law 2021 (as amended).

The number of Parastatals that have submitted their Accounts as at 31st December, 2023 were 34 out of 83 representing 40.9%. The compliance was still un-impressive. However, there was a gradual improvement when compared with previous report. Moreover, 3 new Agencies were created namely:

1. Kano State Metropolitan and Streetlight.
2. Kano State Beautification Agency.
3. Kano state Consumer Protection Agency.

And 2 Agencies namely;

1. Judicial Service Commission.
2. Kano Printing Press,

that were formerly under Ministry of Justice and Ministry of Information respectively are now autonomous.

This brings the total number of organizations under Parastatals Department to 88. Some Agencies are yet to reply to observations raised on their reviewed financial

statements while revisit observations of an agency remained unresolved. These are depicted in the summary tables below, details appended.

Un-Responded Observations

S/N	Organization	Year
1.	Bichi HMB Zone 12	2018-2020
3.	Zakkat and Hubsu Commission	2010-2021
4.	Abubakar Imam Urology	2020
5.	KSSSMB	2019-2020
6.	Hisbah Board	2017-2018
7.	Tudun Wada Hospital management Board	2019-2020

Un Resolved Revisit Report

S/N	Organization	Year
1.	Karma	2018-2021

UNRESPONDED REVIEW REPORTS

1. HMB BICHI, ZONE 12

General Observations:

2018

Payment Vouchers Without Supporting Documents: ₦102,000.00

SN	Date	Details	Payee	Cheque No.	Amount ₦	Financial year	Remark
1	1/8/18	Working Materials	ZD	420013	15,000.00	2018	Retirement not attached
2	1/9/18	Scanning Paper	ZD	420019	10,000.00	2018	Retirement not attached
3	4/9/18	Diesel	ZD	420019	35,000.00	2018	Retirement not attached
4	5/11/18	Diesel	ZD	420019	52,000.00	2018	Retirement not attached
Total					102,000.00		

2019

Payment Vouchers Without Supporting Documents: ₦215,970.00

SN	Date	PV. No	Payee	Cheque No.	Amount ₦	Financial year	Remark
1	1/9/19	Casual Allowance	ZD	1262	60,000.00	2019	List of beneficiaries
2	6/9/19		ZD	1630	35000.00	2019	
3	7/9/19		ZD	1631	33,000.00	2019	
4	9/9/19		ZD	1632	27,970.00	2019	
5	11/9/19		ZD	1633	60,000.00	2019	
Total					215,970.00		

2020

Unauthorized Payment Voucher: ₦872,750.00

SN	Date	Details	Payee	Cheque No.	Amount ₦	Financial year	Remark
1	1/1/20	Nil	ZD	Nil	55,000.00	2020	
2	1/1/20	Nil	ZD	Nil	265,950.00	2020	
3	1/1/20	Nil	ZD	Nil	15,000.00	2020	
4	1/1/20	Nil	ZD	Nil	151,500.00	2020	
5	1/1/20	Nil	ZD	Nil	250,000.00	2020	
	1/1/20	Nil			135,300.00	2020	
Total					872,750.00		

2. ZAKKAH AND HUBSI COMMISION

General Observations

A. Internal Control

Audit review exercise observed that the internal control system of the commission throughout the years 2012 to 2021 was weak, due to;

- i. Non maintenance of expenditure Cash Book
- ii. Lack of Store Records (SRV, SIV, Ledgers etc)
- iii. Payment vouchers do not carry necessary supporting documents.

Payment Vouchers Without Supporting Documents: ₦4,153,683

2012

Payment Vouchers Without Supporting Documents: ₦2,722,533.00

S/N	Date	DESCRIPTION	Payee	Pv No.	Amount ₦	Remarks
1.	07/05/12	Fueling of vehicles	DAGS	Nil	40,000.00	No retirement and approval attached
2.	15/05/12	D. Chairman office	“ “	Nil	218,000.00	“
3.	25/07/12	Ramadan gesture for the year 2012	“ “	Nil	440,000.00	“
4.	23/07/12	Ramadan Zakkah Disbursement G. E	Abduljalal Umar AS II	Nil	2,000,000.00	No approval and acknowledgement from beneficiaries
5.	07/05/12	Nigeria Legion	DAGS	Nil	24,533.00	No approval and retirement
Total					2,722,533.00	

2013

Payment Vouchers Without Supporting Documents: ₦2,330,000.00

S/N	Date	DESCRIPTION	Payee	Pv No.	Amount ₦	Remarks
1.	23/08/13	Disbursement to rehabilitation centers, old people home & children home	DAGS	NIL	1,900,000.00	No list of beneficiaries & acknowledgement
2.	23/08/13	Disbursement to 40 disable persons	DAGS	NIL	400,000.00	No list of beneficiaries & acknowledgement
3.	12/08/13	Purchasing 2013 Budget book	DAGS	NIL	30,000.00	No receipt of payment attached
Total					2,330,000	

2015

Payment Vouchers Without Supporting Documents: ₦206,100.00

S/N	Date	DESCRIPTION	Payee	Pv No.	Amount ₦	Remarks
1.	20/08/15	Commission member allowance	DAGS	-	67,000.00	No list of beneficiaries & acknowledgement
2.	12/08/15	Purchase of office equipment	DAGS	-	99,100.00	No receipt attached
3.	20/10/15	Nigeria Legion allowance	NIL	-	30,000.00	No list of beneficiaries attached
4.	17/11/15	Hisbah Corps Oct. allowance	Hisbah Corps	0005	10,000.00	No approval attached
Total					206,100.00	

2016

Payment Vouchers Without Supporting Documents: ₦260,000.00

S/N	Date	DESCRIPTION	Payee	Pv No.	Amount ₦	Remarks
1.	27/07/16	Medical assistance	Ali Inuwa Gezawa	0069	30,000.00	No acknowledgement from beneficiaries
2.	28/09/16	Nigeria Legion allowance	Nigerian Legion	0089	30,000.00	No approval
3.	22/11/16	Zakkah disbursement to the needy and travelling expenses	DG	-	200,000.00	No list of beneficiaries attached
Total					260,000.00	

2018

Payment Vouchers Without Supporting Documents: ₦91,250.00

S/N	Date	Description	Payee	Pv No.	Amount ₦	Remarks
1.	19/12/18	Financial assistance	Senior data processing assistant	0002	31,250.00	No acknowledgement from beneficiaries
2.	27/12/18	Director fueling	DAGS	0006	15,000.00	No receipt attached

3.	31/12/18	Purchasing of printer toner	Principal computer Ass.	0009	15,000.00	“
4.	31/12/18	Nigerian Legion Allowance	Nigerian Legion	0012	30,000.00	No list of beneficiaries
					91,250.00	

2019

Payment Vouchers Without Supporting Documents: ₦191,500.00

S/N	Date	DESCRIPTION	Payee	Pv No.	Amount ₦	Remarks
1.	27/06/19	Nigerian Legion & 2 casual staff allowance June 2019	Nigerian Legion	0067	50,000.00	No acknowledgement from beneficiaries
2.	27/06/19	Director and Accountant fueling	Directors	0070	24,000.00	No receipt attached
3.	11/03/19	Medical assistance	D. G	0033	36,250.00	No acknowledgement from beneficiaries
4.	11/03/19	Medical assistance	Staff officer	0026	40,000.00	“
5.	11/03/19	Marriage assistance for Rabiu Nuhu Garba	Senior Data Assistant I	0006	11,250.00	“
6.	06/06/19	Assistance for Sani Wali Ahmed	Clerical officer	006	30,000.00	“
Total					191,500.00	

2020

Payment Vouchers Without Supporting Documents: ₦308,500.00

S/N	Date	Description	Payee	Pv No.	Amount ₦	Remarks
1.	04/02/20	Casual staff allowance for the month of January	Casual staff	0001	45,000.00	No approval
2.	04/02/20	Airport Road Committee Allowance	Staff officer	0008	20,000.00	No retirement attached
3.	04/02/20	Senior staff allowance for the month of January 2020	Senior staff	0002	31,000.00	No approval attached
4.	01/02/20	Official use	D.G	0011	20,000.00	No retirement
5.	01/02/20	Refreshment	“	0012	30,000.00	“
6.	03/03/20	Management allowance	“	0001	65,000.00	“
7.	05/11/20	“	“	001	52,000.00	“
8.	31/12/20	Commission management fueling	Commission management	0006	45,500.00	No receipt attached
Total					308,500.00	

2021

Payment Vouchers Without Supporting Documents: ₦44,000.00

S/N	Date	Description	Payee	Pv No.	Amount ₦	Remarks
1.	04/03/21	General Imprest	DAGS	0019	34,000.00	No supporting document attached

2.	05/12/21	December Allowance	D.G	-	10,000.00	“
Total					44,000.00	

A. Store Inspection:

During physical verification, the following were observed;

- i. Postings were not made into store ledger.
- ii. SRV & SIV were not raised

B. Fixed Asset Register:

During the review exercised, the Agency does not maintain fixed asset register throughout the financial years 2012 – 2021.

3. ABUBAKAR IMAM UROLOGY

Observations

2020

Payment vouchers without supporting documents: ₦4,878,126.02.

S/N	Date	Pv No.	Chq. No	Amount ₦	Remarks
1.	12/03/20	0220	1753	79,638.16	No receipt attached
2.	02/03/20	0177	1742	215,000.00	“
3.	25/02/20	0150	0131	141,004.44	“
4.	“	0131	1725	250,000.00	“
5.	16/06/20	-	1790	40,000.00	“
6.	03/06/20	-	1782	50,000.00	“
7.	04/05/20	-	1781	120,000.00	List of Beneficiaries and Signatures not attached
8.	01/05/20	-	7779	210,000.00	No supporting document attached
9.	13/07/20	-	1801	165,000.00	No receipts attached
10.	01/04/20	0279	1775	146,850.00	“
11.	25/02/20	0174	1740	27,500.00	No supporting document attached
12.	26/02/20	0168	1737	31,600.00	“
13.	17/02/20	0136	1728	181,500.00	“
14.	28/04/20	-	1781	80,000.00	“
15.	08/06/20	-	1788	130,900.00	“
16.	18/03/20	0248	1764	170,506.00	“
17.	13/08/20	-	1864	170506.00	“
18.	-	-	766ECO	928,428.85	“
19.	-	-	“	765,669.71	“
20.	-	-	“	409,254.00	“
21.	-	-	“	711,374.86	“
Total				4,878,126.02	

2021

Payment Vouchers Without Supporting Document 2021: ₦6,127,727.59

S/N	Date	Payee	Chq. No	Amount ₦	Remarks
1.	10/11/21	HDRFC	2159	85,000.00	No supporting document
2.	11/10/21	HOD Maint.	2157	200,000.00	“
3.	22/10/21	DRF Store	2154	23,365.00	“
4.	27/10/21	HOD Maint.	2153	100,000.00	“
5.	13/10/21	K.S.I.R.	2145	544,896.00	“
6.	“	Z.M.C	2143	163,469.00	“
7.	“	HDRFC	2142	108,979.00	“
8.	“	Abdul	2139	25,000.00	“
9.	05/10/21	Safiyanu	2138	41,600.00	“
10.	20/09/21	Aminu	2132	253,048.00	“
11.	24/09/21	DFR	2132	253,048.00	“
12.	13/09/21	DFR	2139	1,243,649.00	“
13.	21/12/21	Umma	2184	99,000.00	“
14.	29/12/21	Minjirya	2183	160,000.00	“
15.	09/12/21	DFR	2180	1,947,286.00	“
16.	13/12/21	S.D.S.S. 2%	2178	99,502.01	“
17.	09/12/21	HMB 3%	2177	149,253.01	“
18.	“	ZMC 3%	2176	149,253.01	“
19.	“	HDRFC 2%	-	99,502.01	“
20.	06/12/21	HOD Lab	2174	54,000.00	“
21.	01/12/21	HOD Maint.	2174	50,000.00	“
22.	“	“	2174	100,000.00	“
23.	25/11/21	DFR A/C	2172	90,425.55	“
24.	18/11/21	Dr. Kabiru	2165	220,000.00	No supporting document
Total				6,127,727.59	

4. KANO STATE SENIOR SECONDARY SCHOOLS MANAGEMENT BOARD.

General Observations

2019

Payment vouchers not posted into cash book: ₦26,743,304.12

It was observed that 12 payment vouchers were not posted into cash book viz:

S/N	Date	Details	Pv. No.	Code	Chq. No.	Payee	Amount ₦	Remarks
1	08/07/19	Payment made to contractor for the supply of food stuff to the Institution	687	229	-	Bello M. Sani	1,520,485.62	Un-posted

2	“	Payment made to contractor for the supply of food stuff to the Institution	4511	“	-	Suaibu Dayyabu	750,162.00	“
3	02/04/19	Payment made to contractor for the supply of food stuff to the Institution	31	“	Transfer	Shuaibu Gezawa	2,627,568.75	“
4	10/12/19	Payment made to contractor for the supply of food stuff to the Institution	240	-	-	Mustapha Garba	1,655,157.50	“
5	12/12/19	Payment made to contractor for the supply of food stuff to the Institution	968	20311	Transfer	Mustapha Haladu	1,558,193.75	“
6	“	Payment made to contractor for the supply of food stuff to the Institution	969	“	“	Aliyu Hama Muhd	1,612,062.50	“
7	02/04/19	Payment for transfer to various accounts	-	229	Transfer	E. S.	2,154,750.00	Un-posted
8	“	Payment for transfer into D.H.R farms	-	“	“	E. S.	12,018,924.00	“
9	24/09/19	Payment for school list by the Accountant General	452	20210	11995	DAGS	380,000.00	“
10	10/10/19	Payment for special supplication for Take-off	814	20311	12004	AGDSS	2,000,000.00	“
11	06/11/19	Payment for re-imburement for the monetary	846	“	12016	Director D.SS	446,000.00	“
12	“	Payment for DTA and fuelling refund	845	20210	12016	Anas Adamu	20,000.00	“
Total							26,743,304.12	

2020:

Payment Vouchers Without Supporting Documents ₦11,360,625.00

S/N	Date	Details	Pv. No.	Code	Chq. No.	Payee	Amount ₦	Remarks
1.	13/02/20	Payment for purchase of hand set to Directors	021	20210	12050	DAGS	400,000.00	No receipt attached
2.	20/02/20	Purchase of computer laptop to zonal Directors	045	20311	12054	DAGS	725,000.00	“
3.	18/02/20	Payment for Air time on compulsory and free evacuation	025	20210	12052	Rahma Radio	1,380,000.00	“
4.	13/02/20	Payment for supply of 1250no take away for organized old Girls	0017	20311	12050	AG/D.S.S.	1,350,000.00	“
5.	18/02/20	Payment for Jingle programmed	027	20210	12052	Rahma Radio	115,000.00	“

6.	24/02/20	Payment for maint. of veh.	052	20401	12058	T. O.	240,445.00	“
7.	19/02/20	Payment for fuelling allowance	037	20801	12053	Management staff	470,000.00	No approval and receipt
8.	18/02/20	Payment for various expenditure	026	2046	12052	D.S.S.	741,300.00	No approval attached
9.	20/02/20	Payment for sensitization training	046	20311	12054	“	738,880.00	“
10.	09/02/20	Direct purchase of 5 pieces golf station wagon cars	056	21011	12061	Isah Sale M. G motor	5,200,000.00	No approval and SRV attached
Total							11,360,625.00	

Un-Presented Payment Vouchers ₦ 6,607,763.53

S/N	Date	Details	Pv. No.	Amount ₦	Remarks
1.	02/10/20	Sani Nasidi	569	663,972.50	Un-presented
2.	“	Badamasi Abdulrahman	545	1,288,850.00	“
3.	“	Salisu Muhd Suleiman	549	1,504,325.00	“
4.	“	Adda’u Garba	540	172,380.00	“
5.	“	Chukum and Eggs supply to DHR farms	NIL	2,978,236.00	“
Total				6,607,763.50	

5. HISBAH BOARD

General Observations

2017

- a) Fixed asset register -: the organization does not Maintain fixed asset register.
- b) Weaknesses in internal control was observed
- c) Payment Vouchers Without Approvals: ₦725,500

S/N	Date	Pv. No	Chq. no	Payee	Details	Amount ₦	Remarks
1.	28/08/17	0010	-	Commander General	Fuelling of operational vehicles	50,000.00	No Approval attach
2.	18/09/17	0013	-	“	“	50,000.00	“
3.	“	0014	-	Commander General (sundry persons)	Casual staff allowance and security logistics for August 2017	100,000.00	“
4.	21/08/17	0025	-	Commander General	Procurement of Diesel for office use	20,000.00	“
5.	06/10/17	0019	-	Commander General (sundry persons)	Casual staff allowance and security logistics	100,000.00	“
6.	“	0021	-	C.G.	Repairs and servicing of office photocopier	16,500.00	“
7.	17/10/17	0023	-	C.G.	Supply of stationaries	50,000.00	“

8.	16/10/17	0022	-	C.G	Printing of file jackets, official forms and dispatch books	130,000.00	“
9.	19/07/17	0009	-	Commander General	Logistics assistance to police	20,000.00	“
10.	18/05/17	0006	000092	Commander General	Fuelling of operational vehicles	30,000.00	“
11.	31/07/17	0019	000092	Commander General casual staff	Monthly allowance to casual staff July 2017	80,000.00	“
12.	18/08/17	0038	“	Commander General	Repairs/servicing of official vehicles	50,000.00	“
13.	21/08/17	0029	“	“	Repairs/wiring of elect. Fault at admin. Block	24,000.00	“
14.	24/08/17	0041	“	Commander General (Maryam Adamu)	Medical assistance	5,000.00	“
Total						725,500.00	

Payment Vouchers Without Supporting Documents: ₦1,267,000

S/N	Date	PV. No	Chq. no	Payee	Details	Amount ₦	Observation
1.	17/08/17	0007	-	Commander Gen.	Towing of official vehicle KN 25 C37 from D/Kudu to Hisbah Board	5,000	No receipt attach
2.	27/07/17	0026	-	“	Replacement of Borehole and repairs of pipes		
3.	09/03/17	0811	-	“	Dislocation of 2 nd gate of Hisbah board	27,500	“
4.	19/04/17	0023	-	“	PMS for operational vehicle	65,000	“
5.	“	0038	-	“	Procurement of Diesel for official use	50,000	“
6.	“	0040	-	“	Production and binding of monthly returns	20,000	“
7.	“	-	-	“	Procurement of PMS for operational vehicle	54,800	“
8.	21/04/17	0002	0008284	Commander General logistics	Operational logistics for street begging operation for the period of 3 months	745,000	“
9.	12/04/17	0003	000087	Commander General logistics (Salisu K/Mata)	Painting of block at Hisbah H/Q	65,000	“
10.	02/05/17	0005	000087	Comm. General	Purchase of record book	7,000	“
11.	06/05/17	0010	0000087	“	Repairs of official vehicle of Commander General	40,000	“
12.	10/05/17	“	“	“	Replacement of Somo water system	45,000	“
13.	04/08/17	0023	0000092	Commander General (Auwalu Shehu)	Printing of receipt for fuelling operational vehicle	5,000	“
14.	10/08/17	0028	“	Commander General (Nura Sagir)	Video coverage editing	10,000	“

15.	11/08/17	0034	“	Commander General (Salisu K/Mata)	Inspection of Hisbah name on 3no vehicles	8,000	“
16.	02/08/17	0004	-	“	Printing of photographs of Commander General	6,000	“
17.	16/08/17	0008	-	“	Inscription on official vehicle	4,000	“
18.	17/08/17	0010	-	“	Purchase of charge over wire	5,500	“
19.	21/08/17	001	“	Commander General (Ahmad Mu'azu)	Printing of receipts booklets	15,000	“
Total						1,207,800	

2018

Payment Vouchers Without Approvals: ₦505,000.00

S/N	Date	Pv. No	Chq. no	Payee	Details	Amount ₦	Remarks
1.	13/09/18	0001	00000114	Commander General (sundry persons)	Casual staff allowance for the Month of July 2018	80,000.00	No approval attach
2.	“	0002	“	“	Security/logistics allowance	30,000.00	“
3.	19/09/18	0007	00000116	Commander General	Fuelling for surveillance	5,000.00	“
4.	18/09/18	0008	00000116	Commander General (Sa'ad)	Assistance for drugs purchase	5,000.00	“
5.	13/09/18	0001	00000116	Commander General (sundry persons)	Casual staff allowance August 2018	80,000.00	“
6.	11/10/18	-	00000116	Mukhtari S. Yakasai	Purchase of furniture/office equipment @ DG's office	175,000.00	“
7.	13/09/18	0002	00000116	Commander General (sundry persons)	Security/logistics allowances	30,000.00	“
8.	12/01/18	0018		Commander General	Purchase of petrol for operational vehicle	100,000.00	“
Total						505,000.00	

Payment Vouchers Without Supporting Documents: ₦1,589,000.00

S/N	Date	Pv. no	Chq. no	Payee	Details	Amount ₦	Remarks
1.	08/02/18	0026	-	Aminu Yakubu	Repairs of operational vehicle	74,000	No receipt attach
2.	06/08/18	-	00000115	Commander General (Nura Sagir)	Printing of Kundin Hisbah Book	200,000	No receipt and SRV attach
3.	13/08/18	0044	00000115	“	Balance for printing Kundin Hisbah Book	200,000	“

4.	10/10/18		00000116	Commander General (Mukhtari Yakasai)	Purchase of SUMEC Generator	90,000	No SRV attach
5.	11/10/18	0006	00000118	Commander General (Nura Sagir)	Replacement of Air conditioner	35,000	No receipt and SRV attach
6.	10/10/18	1018	00000117	“	Printing of Mujalla Magazine 12 th edition	300,000	“
7.	11/10/18	0011	00000116	Commander General	Purchase of stationaries	45,000	No supporting document attach
8.	27/11/18	0019	00000122	Commander General	Printing of Islamic calendar	440,000	No receipt attach
9.	24/12/18	0026	00000128	Commander General	Printing of Islamic calendar for year 1440AH	205,000	No receipt attach
Total						1,589,000	

6. HMB T/WADA ZONE 13 THIS ZONE COMPRISES OF TUDUN WADA & DOGUWA GENERAL HOSPITALS

Review Report On Audited Financial Statement 31st December 2019

Tudun Wada Gen Hospital Zone 13

General observations:

Unpresented payment vouchers from drugs revolving fund (drf) account: ₦ 23,942,372.07

Payment voucher without retirement: ₦15,075,080.71

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
1.	January	00788	ZMC & HMC	Incentives	76,000.00	No list of beneficiaries
2.	January	00788	AGZCP	Print papers & ultra sound	14,379.00	“
3.	January	“	“	Purchase of theatre consumables	37,136.00	“
4.	January	“	“	Purchase labs	203,797.64	“
5.	January	“	“	Purchase of eye clinic consumables	27,572.43	“
6.	January	00789	KSNB	Water bill for 3month	35,000.00	“
7.	January	00786	“	Supply of bulbs & ceiling fan	127,450.00	“
8.	January	00797	“	Purchase of DRF official receipt	23,000.00	“
9.	January	“	KEDCO	Payment of KEDCO bill for December	250,000.00	“
10.	January	00836	“	Payment KEDCO bill	200,000.00	“
11.	January	“	Acct. Dept.	Purchase of roofing sheet	100,000.00	“
12.	-	-	“	Purchase of theatre cons.	90,171.12	“
13.	-	-	“	Purchase of labs cons.	429,957.65	“
14.	-	00894	“	Office stationaries	147,000.00	“

15.	February	00801	-	Supply of executive table & chairs	77,000.00	“
16.	February	00805		Repairs of old plant generator	103,500.00	“
17.	February	00800	AG ZCP	Purchase of dental cons.	19,576.60	“
18.	February	“	“	Purchase of labs cons.	161,903.14	“
19.	February	“	-	Purchase of eye clinic cons	17,326.34	“
20.	February	“	-	Purchase of theatre cons.	59,713.50	“
21.	February	“	AG ZCP	Purchase of x-ray cons.	100,828.73	“
22.	February	00806	“	Purchase of eye clinic cons	17,025.24	“
23.	February	“	“	Purchase of labs cons.	98,099.67	“
24.	February	00804	“	“	305,417.25	“
25.	February	“	“	Purchase of dental cons.	2,863.80	“
26.	February	“	“	Purchase of scanning cons.	10,739.26	“
27.	February	“	“	Purchase of theatre cons.	141,789.48	“
28.	March	00815	Acct. Dept.	Purchase of DRF official receipt	23,000.00	clarification
29.	March	00807	CMo/C	Supervision allow January & February	120,000.00	Details and list of beneficiaries
30.	March	00811	“	Repairs of old plant generator	116,000.00	No supporting documents
31.	March	00814	-	Service of plant generator	25,000.00	“
32.	March	00817	-	Repairs & service of plant generator	48,500.00	“
33.	March	00808	-	Mark-up SDRF	18,794.61	“
34.	March	00809	-	Mark-up HMC	28,191.91	“
35.	March	00813	-	“	11,864.64	“
36.	March	-	-	“	11,864.64	“
37.	March	00813	-	“ January	12,024.62	“
38.	March	“	-	“ March	17,291.13	“
39.	March	“	-	“ April	29,431.56	“
40.	March	“	-	“ June	18,962.47	“
41.	March	00818	-	“ May	15,900.75	“
42.	March	“	-	“ ZMC August	34,755.84	“
43.	March	“	-	“ “ “	39,637.10	“
44.	March	00813	-	“ March	27,894.46	“
45.	March	“	-	“ April	44,148.33	“
46.	March	“	-	“ January	18,036.94	“
47.	March	“	-	“ February	17,796.96	“
48.	March	00877	-	Eye clinic consult. fee	40,000.00	“
49.	March	00807	-	Mark up to HMC March	18,794.61	Additional clarification
50.	March	“	-	“	28,191.91	“
51.	March	00817	-	Sanitary land field	82,500.00	No retirement
52.	March	00816	-	Purchase of dental cons.	19,056.73	“
53.	March	“	-	Purchase of labs cons.	70,173.86	“
54.	March	“	-	Purchase of Amestetie surgical	86,863.17	“
55.	March	“	-	Purchase of labs cons.	359,243.82	“
56.	April	00830	-	Pay of recharge card to ZMC	60,000.00	For clarification
57.	April	-	-	Supply of official receipt	25,000.00	No supporting documents
58.	April	00829	-	Purchase of labs cons.	568,379.21	“

59.	April	00829	-	“	300,000.00	“
60.	April	00820	-	Payment of water bill	34,200.00	“
61.	April	00879	-	ZMC supervision allowance	60,000.00	Clarification
62.	April	“	-	ZMC recharge card 2 S.A	90,000.00	“
63.	April	00825	-	Printing of official documents	54,400.00	No retirement
64.	April	-	-	Repairs of hosp. Ambulance	72,000.00	No retirement
65.	April	0832	-	Purchase of 2no tyres	30,000.00	No SRV
66.	April	“	-	Repairs of Ambulance	38,500.00	Retirement
67.	April	0825	-	“	22,000.00	“
68.	April	0819	-	“	10,000.00	“
69.	April	0832	-	2/10 M/Up to HMC	24,317.00	“
70.	April	“	-	“	32,317.00	“
71.	April	0824	-	“	31,400.00	“
72.	April	0823	-	3/10 M/Up to HMC	47,101.00	“
73.	April	0822	-	10% to IGR Tax revenue	157,379.33	“
74.	April	0825	-	Consult fee and purchase of consumables	50,000.00	No specification
75.	April	0810	-	10% to IGR Tax revenue	93,973.02	No retirement
76.	May	0839	-	3/10% Mark-up to ZMC	28,122.62	“
77.	May	0833	-	Audit fee external Auditor	50,000.00	“
78.	May	0841	-	10% to IGR non tax revenue	93,742.08	“
79.	May	0834	-	3/10 Mark up to ZMC	36,900.00	“
80.	May	0838	-	Purchase of DRF official receipt	23,000.00	“
81.	May	0836	-	KEDCO bill for March	200,000.00	“
82.	May	0837	-	Repairs of Hospital Ambulance	20,000.00	“
83.	May	0842	-	Ent. & supply of oxygen eye clinic	108,400.00	No specification
84.	May	0845	-	Supply of labs consumables	400,000.00	No supply doc.
85.	May	0840	-	Mark up to 2/10 to HMC	18,745.42	“
86.	May	0835	-	Purchase of labs consumables	300,000.00	“
87.	May	0833	-	Repairs of scanning machine	78,000.00	“
88.	May	0844	-	Providing space Generator	80,000.00	“
89.	May	“	-	Supervision allowance for May	60,000.000	List of beneficiaries
90.	June	-	-	Refreshment of supervisors team	50,000.00	No supporting document
91.	June	0848	-	Supervision allow to ZMC	60,000.00	“
92.	June	“	-	Purchase of chemical	35,000.00	“
93.	June	0847	-	Supply of 15 truck of sand	174,700.00	“
94.	June	0589	-	3/10 mark up to HMC	36,920.00	“
95.	June	0851	-	2/10 mark up to HMC	19,600.00	“
96.	June	“	-	3/10 mark up to ZMC	29,400.00	“
97.	June	0619	-	Purchase of DRF official receipt	23,000.00	“
98.	June	0855	-	Repairs of plant Generator	67,000.00	“
99.	June	0851	-	“	50,000.00	“
100.	June	0589	-	“	65,000.00	“
101.	July	0865	-	Supervision allow to ZMC	60,000.00	List of and signature

102.	July	0859	-	Refreshments the expected	29,500.00	No supporting document
103.	July	0051	-	Training fee of team BHQ	30,000.00	“
104.	July	“	-	Repairs of small generator	6,000.00	“
105.	July	0860	-	Supply of mech. equipment	68,200.00	“
106.	July	0850	-	Supply of 2no of tyres	30,000.00	“
107.	July	“	-	Supply protection item	52,200.00	“
108.	July	0867	-	Purchase of labs consumable	76,965.65	“
109.	July	0861	-	“	200,000.00	“
110.	July	0857	-	“	200,000.00	“
111.	July	0856	-	“	157,185.26	“
112.	July	0852	-	“	116,243.40	“
113.	August	-	-	Mark-up HMC 2/10	26,210.00	“
114.	August	0864	-	Mark-up HMC 10%	35,570.20	“
115.	August	-	-	Printing of patient folder	140,350.00	“
116.	August	-	-	Replacement of collapsed wall	122,000.00	“
117.	August	0871	-	Sitting allow of joint meeting	90,000.00	“
118.	Sept.	-	-	Supervision allow	45,000.00	List & signature
119.	Sept.	0891	-	Print of paper to labs maternity	200,000.00	No evidence of debt
120.	Sept.	0890	-	Payment of pharmacy debt	200,000.00	No retirement
121.	Sept.	-	-	Purchase of lab consumables	300,000.00	“
122.	Sept.	-	-	“	20,128.77	“
123.	Sept.	-	-	Supply of insecticide	35,000.00	“
124.	Sept.	0896	-	Payment for supervision allow	100,000.00	Clarification
125.	Sept.	-	-	3/10 mark-up ZMC	29,290.95	Retirement
126.	Sept.	-	-	3/10 mark-up HMB	43,900.00	“
127.	Sept.	888	-	2/10 mark-up HMC	26,210.00	“
128.	Sept.	-	-	3/10 mark-up to ZMC	39,316.30	“
129.	Sept	0891	-	Supply of BP Apparatus	200,000.00	“
130.	Sept.	0894	-	Supply of 20 trip of sand	200,000.00	“
131.	Sept.	0897	-	Supply of cleansing materials	170,000.00	“
132.	Sept.	-	-	Purchase of x-ray consumables	10,797.26	“
133.	Sept.	-	-	Purchase of dental clinic consumables	17,600.00	“
134.	Sept.	-	-	Purchase of eye clinic consumables	21,745.75	No retirement
135.	Sept.	-	-	Purchase of lab consumables	200,000.00	“
136.	Sept.	0893	-	Supervision allow for November	60,000.00	“
137.	October	0907	-	Purchase of lab consumables	550,000.00	“
138.	October	0911	-	Purchase of x-ray consumables	93,073.46	“
139.	October	“	-	Purchase of theatre consumables	75,239.84	“
140.	October	“	-	Purchase of dental consumables	35,320.20	“
141.	October	“	-	Purchase of lab consumables	104,378.80	“
142.	October	0906	-	Purchase of cleansing materials	164,000.00	“
143.	October	0900	-	Repairs of Hospital staff Quarters	477,532.00	“
144.	October	0908	-	Renovation of eye clinic office	223,700.00	“
145.	October	0904	-	Purchase of office stationaries	200,000.00	No receipt
146.	October	0907	-	Purchase of security uniform	141,600.00	No supporting documents

147.	Nov.	0923	-	Supply of chairs & tables	38,000.00	“
148.	Nov.	0919	-	Repairs of new plant generator	151,900.00	“
149.	Nov.	0918	-	Purchase of lab consumables	226,059.28	“
150.	Nov.	0921	-	Supply of lab consumables	150,000.00	“
151.	Nov.	0925	-	Purchase of x-ray	95,000.00	“
152.	Nov.	0915	-	Payment for lab consumables	300,000.00	“
153.	December	0928	-	Payment for balance of equipment supply at physiotherapy units	267,100.00	“
Total					15,075,080.71	

Payment Voucher Without Retirement (KCHIMA): ₦29,205,924.45

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
1.	15/01/19	-	-	Purchase of drugs	407,350.00	No retirement
2.	“	-	-	Supply of labs re-agents	380,949.00	“
3.	16/01/19	-	-	Purchase of drugs o/s	156,100.00	“
4.	26/01/19	-	-	“	120,000.00	“
5.	04/02/19	-	-	“	674,365.00	“
6.	05/02/19	-	-	Purchase of drugs at DMCSA	1,181,900.00	“
7.	10/02/19	-	-	Supply of drugs for KSCHMA	509,750.00	“
8.	06/02/19	-	-	Supply of laboratory cons	231,800.00	“
9.	05/02/19	-	-	Supply of drugs	674,365.00	“
10.	08/02/19	-	-	Purchase of diesel	137,400.00	“
11.	04/02/19	-	KSCHMA	Supply of drugs o/s	137,400.00	Approval & retirement
12.	03/01/19	-	-	Allow for manager 12no	360,000.00	List & signature
13.	04/0/19	-	Z.D	Repairs and Renov of A/C	463,900.00	No retirement
14.	26/02/19	-	Z. Acct.	Purchase of office stationaries	106,350.00	“
15.	04/02/19	-	-	Purchase of lab cons.	231,800.00	“
16.	“	-	H sec.	Rent for hospital house	140,000.00	“
17.	25/02/19	-	CMO i/c	Repairs of hospital Ambulance	325,900.00	“
18.	13/03/19	-	-	Purchase of mattresses 10no	200,000.00	“
19.	21/02/19	-	-	Allow for 12 managers	360,000.00	List & sign
20.	“	-	-	Purchase of mattresses 10 pieces	248,000.00	Retirement
21.	19/02/19	-	-	Replacement of files at maternity	135,150.00	“
22.	19/03/19	-	-	Purchase of electrical items	425,000.00	“
23.	“	-	-	Renov. Of 2 block in staff quarters	100,000.00	“
24.	09/03/19	-	-	Supply of Hospital borehole water well	184,280.00	“
25.	04/03/19	-	-	KSCHMA enrolle at labs services	186,100.00	“
26.	“	-	-	KSCHMA drugs pharmacy	930,010.00	“
27.	03/03/19	-	-	Allow for managers	360,000.00	List & sign
28.	02/04/19	-	-	KSCHMA enrolle in lab service	134,850.00	No retirement

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
29.	02/04/19	-	-	Purchase of drugs	934,160.00	Approval & retirement
30.	02/04/19	-	-	Construction of pharmacy unit	250,000.00	“
31.	02/04/19	-	-	Building of office in Hospital	236,800.00	“
32.	02/04/19	-	-	Purchase of AC for 3 offices	255,000.00	No retirement
33.	02/04/19	-	-	Purchase of ceiling fans	219,000.00	“
34.	02/04/19	-	-	Purchase of 290 pcs of bulbs	176,000.00	“
35.	02/04/19	-	-	Purchase of drugs	794,893.00	Approval & retirement
36.	02/04/19	-	-	Building materials for additional office	96,000.00	“
37.	20/05/19	-	-	Re-building of wall in hospital	120,000.00	“
38.	13/05/19	-	-	Set of split AC in lab unit	85,000.00	“
39.	23/05/19	-	-	Allow for managers	360,000.00	List & sign.
40.	13/05/19	-	-	Purchase of office equipment	226,500.00	Store records
41.	“	-	-	Purchase of medical equipment	311,000.00	No retirement
42.	18/05/19	-	-	Purchase of essential commodities	131,000.00	“
43.	24/05/19	-	-	Repairs of 30pcs of medical equipment	140,000.00	“
44.	“	-	-	Settlement of oxygen	100,000.00	“
45.	-	-	-	Purchase of drugs	704,055.00	Approval & retirement
46.	18/06/19	-	-	Purchase of office stationaries	70,000.00	No retirement
47.	17/06/19	-	-	Purchase of drugs	839,968.00	“
48.	18/06/19	-	-	Repairs of staff room roofing	315,780.00	“
49.	22/06/19	-	-	Repairs of hospital building	168,500.00	“
50.	16/06/19	-	-	Fill of another side of the wall	356,850.00	“
51.	24/06/19	-	-	Allow for managers	330,000.00	List & sign
52.	05/07/19	-	-	Building of generator room	150,000.00	No retirement
53.	14/07/19	-	-	Purchase of ceiling	145,000.00	“
54.	15/07/19	-	-	Supply of 2.0 power alternator	170,000.00	“
55.	“	-	-	Provide suck away at KSCHMA	100,000.00	“
56.	23/07/19	-	-	Repairs of Ambulance	126,000.00	“
57.	18/07/19	-	-	Labs service by KSCHMA	168,000.00	“
58.	-	-	-	Purchase of drugs	800,000.00	“
59.	23/07/19	-	-	Allow for managers	360,000.00	List & sign.
60.	22/07/19	-	-	Purchase o/s	89,195.00	No retirement
61.	22/08/19	-	-	Allow for managers	330,000.00	List & sign.
62.	-	-	-	Purchase of drugs	1,400,000.00	Approval & sign.
63.	02/08/19	-	-	Provide hole at A/E	100,000.00	No retirement
64.	19/08/19	-	-	Purchase of lamp at mini theatre	150,000.00	“
65.	20/09/19	-	-	Allow for managers	330,000.00	List & sign.
66.	08/09/19	-	-	Monthly refilling of oxygen	100,000.00	No retirement
67.	19/09/19	-	-	Purchase of drugs	1,797,970.03	“

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
68.	-	-	-	“	1,100,000.00	Approval & retirement
69.	14/10/19	-	-	Supply of seater	100,000.00	“
70.	“	-	-	Purchase of electrical items	382,500.00	“
71.	22/10/19	-	-	Prescribe allow	340,000.00	List & sign.
72.	12/10/19	-	-	Supply of stand by generator	360,000.00	Retirement
73.	13/11/19	-	-	Purchase of drugs	1,059,032.42	“
74.	18/11/19	-	-	Purchase of office stationaries	119,500.00	“
75.	12/11/19	-	-	Part payment of physiotherapy	150,000.00	“
76.	13/11/19	-	-	Repairs of labs light	70,000.00	“
77.	12/11/19	-	-	Repairs of plant generator	122,000.00	“
78.	15/11/19	-	-	Printing of ANC card	140,000.00	“
79.	24/11/19	-	-	Prescribe allow	330,000.00	“
80.	27/11/19	-	-	Supply of drugs at KSCHMA	205,400.00	No retirement
81.	22/12/19	-	-	“	85,752.00	“
82.	28/12/19	-	-	Printing of ANC & OPD cards	226,500.00	“
83.	“	-	-	Supply of drugs	600,000.00	“
84.	02/12/19	-	-	Supply of cleansing materials	100,000.00	“
85.	12/12/19	-	-	Repairs of D2 official vehicle	124,100.00	“
86.	21/12/19	-	-	Purchase of labs consumables	200,000.00	“
87.	15/12/19	-	-	Supply of 100 bulbs pcs	60,000.00	“
88.	14/12/19	-	-	Purchase of PVC machine	161,000.00	“
89.	“	-	-	Repairs of Ambulance	100,750.00	“
90.	21/12/19	-	-	Supply of BP Apparatus	30,000.00	“
Total					29,205,924.45	

DOGUWA HOSPITAL 2019

Un-Deposited Revenue (Service Sales): ₦2,289,520.00

S/N	Description	Amount ₦
1.	Sales	15,323,096.07
2.	Deposit	13,095,386.01
3.	Difference	2,289,520.00

2019

Payment Vouchers Without Retirement: ₦ 729,100

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
1.	01/01/19	00090667	Acct. Dept.	Purchase of diesel	47,000.00	No receipt
2.	11/01/19	“	“	Office materials	34,500.00	Retirement
3.	“	00090670	“	Purchases	13,500.00	No receipt
4.	01/02/19	00090673	-	Drugs & diesel	22,500.00	“
5.	08/02/19	00090675	Acct. Dept.	Office materials	19,950.00	“
6.	01/02/19	00090676	-	Purchase of diesel	47,000.00	“
7.	15/03/19	00090681	Acct. Dept.	“	45,000.00	Retirement

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
8.	29/03/19	00090683	“	Purchases	13,600.00	No receipt
9.	10/05/19	00090693	“	Purchase of diesel	15,000.00	“
10.	14/06/19	00090699	“	Purchases	37,500.00	No retirement
11.	28/06/19	00090700	-	“	25,000.00	No receipt
12.	12/07/19	00090706	“	Purchase of diesel	17,000.00	“
13.	“	00090707	“	Office materials	9,000.00	“
14.	26/07/19	00090709	“	Office materials	12,500.00	“
15.	-	00090715	“	Repairs of office building	22,800.00	No retirement
16.	-	00090719	“	Purchase of diesel	91,200.00	“
17.	13/09/19	00090722	“	Services maintenance	10,200.00	No receipt
18.	10/10/19	00090730	“	Service of generator	10,400.00	“
19.	25/10/19	00090734	Acct. Dept.	Grass spray	15,000.00	No retirement
20.	01/11/19	00090735	-	Repairs of House	150,200.00	“
21.	08/11/19	00090738	Acct. Dept.	Service & maintenance	10,400.00	No receipt
22.	“	00090738	“	Fueling of motor vehicles	10,000.00	No approval
23.	14/11/19	00090739	“	Cost fuel	12,550.00	No retirement
24.	09/11/19	00090742	“	Office materials	24,900.00	“
25.	13/12/19	00090745	“	Service of generator	12,400.00	No receipt
Total					729,100.00	

Unretired Expenditure (DRF): ₦12,550,000

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
1.	10/01/19	90401	DMA	Purchase of Drugs	309,610.36	Store records
2.	“	90402	“	“	890,389.64	“
3.	03/03/19	90406	DRF Acct.	“	1,200,000.00	“
4.	21/03/19	90408	DMA Kano	“	500,000.00	“
5.	18/04/19	90410	“	“	700,000.00	“
6.	06/05/19	90414	“	“	500,000.00	“
7.	21/05/19	90418	“	“	500,000.00	“
8.	11/06/19	90419	“	“	700,000.00	“
9.	04/07/19	90423	“	“	900,000.00	“
10.	24/07/19	90424	Acct. Dept.	“	250,000.00	“
11.	06/08/19	90425	DMA Kano	“	800,000.00	“
12.	24/09/19	90430	“	“	1,200,000.00	“
13.	22/08/19	90431	“	“	900,000.00	“
14.	21/10/19	90437	“	“	800,000.00	“
15.	07/11/19	90440	“	“	400,000.00	“
16.	21/11/19	90444	“	“	1,000,000.00	“
17.	17/12/19	90449	“	“	1,000,000.00	“
Total					12,550,000.00	

Payment Vouchers Without Supporting Document: ₦11,464,550

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Financial Year	Remarks
1.	25/01/19	00025	Acct. Dept.	Repairs of official building	810,800.00	2019	Stores records
2.	30/0/19	00026	“	Purchase of stool chairs	40,000.00	2019	No receipt

3.	“	“	“	Repairs of office building	147,160.00	2019	No retirement
4.	04/02/19	00020	Acct dept.	Purchase of drugs	276,153.00	2019	“
5.	21/02/19	00029	“	“	320,065.00	2019	“
6.	27/03/19	00030	Acct. dept.	Repairs of house building	107,405.00	2019	“
7.	“	“	“	Repairs laboratory	76,800.00	2019	“
8.	07/03/19	00031	“	Purchase of drugs	273,166.00	2019	“
9.	22/03/19	00035	“	Repairs of office building	951,700.00	2019	“
10.	“	“	“	Electrical items	60,000.00	2019	“
11.	18/04/19	00036	“	Purchase of drugs	384,036.00	2019	“
12.	“	00037	“	Repairs of official vehicles	245,000.00	2019	“
13.	“	“	“	Office maintenance	385,450.00	2019	Retired N56,7000 only
14	21/06/19	00043	“	Repairs of Ambulance	85,750.00	2019	No retirement
15.	17/06/19	00040	“	Repairs of hospital Ambulance	125,500.00	2019	“
16.	“	00040	“	Purchase of diesel for generator	30,000.00	2019	No receipt
17.	“	00041	DRF unit	Purchase of drugs	371,800.00	2019	“
18.	21/06/19	00043	Acct. dept.	Purchase of mattresses cover case	205,200.00	2019	“
19.	“	“	“	Purchase of diesel	105,000.00	2019	Stores records
20.	“	“	“	Repairs of hospital Ambulance	85,750.00	2019	Approval & retirement
21.	“	00044	GH DGW	Service rendered by laboratory	145,900.00	2019	No retirement
22.	“	00045	Acct. dept.	Purchase of drugs	431,405.00	2019	“
23.	“	00047	“	Purchase of equipment	120,000.00	2019	SR and retired N122,000.00
24.	18/07/19	00050	“	Supply of leister generator	425,000.00	2019	Store records
25.	26/07/19	00051	“	Service rendered by laboratory	167,900.00	2019	Retirement
26.	“	00052	“	Drugs purchases	430,260.00	2019	“
27.	16/08/19	00053	“	Purchase o diesel	105,000.00	2019	Store records
28.	“	00054	-	Purchase of drugs	523,330.00	2019	Retirement
29.	22/08/19	00055	Acct. dept.	Service rendered by laboratory	223,700.00	2019	“
30.	19/07/19	“	“	Part payment of solar energy	210,000.00	2019	Stores records
31.	16/09/19	00057	“	Purchase of working materials	12,500.00	2019	Retirement
32.	24/09/19	00058	“	Balance of payment of solar energy	248,000.00	2019	“
33.	16/09/19	00059	DRF unit	Purchase of drugs	490,020.00	2019	Retirement
34.	“	00060	Service A/c	Service rendered by laboratory	182,200.00	2019	“
35.	18/10/19	00062	Acct. dept.	Purchase of diesel	75,000.00	2019	Stores records
36.	“	00065	Service A/c	Service rendered by labs	110,200.00	2019	Retirement
37.	15/11/19	00069	DRF acct.	Purchase of drugs	744,720.00	2019	“

38.	“	00070	Service acct.	Service rendered by lab unit	134,300.00	2019	“
39.	27/11/19	00072	Acct. dept.	Repairs of house building	150,000.00	2019	“
40.	“	00073	“	Repairs of office building	504,900.00	2019	“
41.	17/12/19	00074	“	Purchase of office working materials	76,000.00	2019	Stores records
42.	“	“	“	Repairs of office building	497,400.00	2019	“
43.	“	00075	DRF A/c	Purchase of drugs	310,180.00	2019	No retirement
44.	“	000-	Service	Service rendered by laboratory unit	109,900.00	2019	“
Total					11,464,550.00		

Tudun Wada General Hospital

General Observations

- i. Weak Internal Control Mechanism
- ii. Unpresented expenditure service Account ₦6,480,551.46

S/N	Description	Amount ₦
1.	Expenditures	22,758,030.08
2.	Presented	16,277,478.46
3.	Difference	6,480,551.46

2020

Unretired Payment Vouchers (Kchima): ₦20,537,866

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
1.	15/01/20	0002	DRF Dept	Purchase of Drugs	500,000.00	Details & s/record
2.	“	0001	Acct. Dept	“	494,715.73	“
3.	-	0016	“	Supply of Drugs o/s	44,785.00	No receipt
4.	-	0004	“	Supply of physiography equip.	188,700.00	No retirement
5.	-	0006	“	Supply of 5 pcs B.P apparatus	150,000.00	Stores records
6.	-	0009	“	Repairs of ZA official car	92,200.00	“
7.	-	0013	“	Theatre T ser. For KCHMA	71,000.00	Approval and retirement
8.	-	0011	“	Supply 4 standby generator	174,020.00	No retirement
9.	-	0012	“	Purchase P.C.V machine	150,000.00	Stores records
10.	-	0019	“	Prescribes allow.	295,000.00	List and sign
11.	-	-	“	Purchase of P.C.V machine	250,000.00	Retirement
12.	-	-	“	Purchase of Drugs	881,765.48	Details and s/records
13.	-	-	“	Prescribes allow.	295,000.00	List & sign.
14.	-	-	“	Purchase of Drugs cabinet	150,000.00	Store records

15.	-	-	“	Purchase of Drugs	143,390.00	Retirement
16.	-	-	“	Renovation of A&E	280,000.00	“
17.	-	-	“	Repairs of hospital equip.	78,500.00	Appro. N53,500.00 paid 78,500.00
18.	29/03/20	-	“	Prescribes allow.	295,000.00	Ret. 295,000 bal. 20,000
19.	-	-	“	Purchase of Drugs	1,148,141.99	Approval & retirement
20.	17/04/20	-	“	Supply of diesel	100,000.00	Store records
21.	10/04/20	-	“	“	100,000.00	“
22.	01/04/20	-	“	Printing of portrait folder	294,000.00	Store records
23.	21/04/20	-	“	Purchase of stationaries	152,000.00	Store records
24.	“	-	“	Purchase of Drugs	89,350.00	Approval & retirement
25.	“	-	“	Purchase of cleansing materials	180,700.00	Store records
26.	-	-	“	Supply of hand sanitizer	250,000.00	“
27.	17/04/20	-	“	Purchase of furniture & chair	123,000.00	“
28.	-	-	“	Purchase of Drugs	870,751.01	Approval & retirement
29.	28/05/20	-	“	Purchase of Drugs	475,095.16	Approval & retirement
30.	05/05/20	-	“	Supply of diesel	383,330.00	Store records
31.	-	-	Acct. Dept	“	115,790.00	“
32.	21/05/20	-	“	Prescribes allow.	295,000.00	List & sign.
33.	“	-	“	Casual allow.	709,000.00	Approval & retirement 964,000
34.	-	-	“	Payment of rent	120,000.00	Acknowledgement
35.	18/05/20	-	“	Repairs of official veh.	116,000.00	Store records breakdown
36.	“	-	“	Purchase of Drugs	57,855.00	Retirement
37.	-	-	“	Purchase of diesel	170,000.00	Store records
38.	-	-	“	Purchase of office furniture	150,000.00	“
39.	-	-	“	Purchase of new engine	250,000.00	“
40.	-	-	“	Purchase of electric equip	217,600.00	“
41.	-	-	“	Purchase of Drugs	680,646.62	Store records
42.	-	-	“	Purchase of coh. Yard b/short	273,000.00	Retirement
43.	-	-	“	Supply of cleansing materials	91,100.00	Store records
44.	-	-	“	Purchase of Diesel	150,000.00	“
45.	-	-	“	Supply of security uniform	100,000.00	“
46.	-	-	“	Supply of 20 trips of sand	192,000.00	Retirement
47.	-	-	“	purchase of Drugs	478,690.62	Store records
48.	-	-	“	Purchase of ceiling fan	100,140.00	Store records
49.	-	-	“	Purchase of Drugs	1,338,710.12	Approval & retirement
50.	-	-	“	Supply of furniture and desks	104,500.00	Store records
51.	-	-	“	Purchase of 4 pcs of tyres	100,000.00	“
52.	-	-	“	Supply of cleansing materials	100,000.00	“
53.	15/09/20	-	“	Purchase of AC compressor	100,000.00	“
54.	“	-	Garba Ali	Supply of 2501 of diesel	150,000.00	“
55.	-	-	Pharmacy	Purchase of Drugs	1,247,677.60	Approval & retirement

56.	-	-	-	Casual staff allow	589,000.00	Approval & list
57.	28/10/20	-	Pharmacy	Purchase of Drugs	461,418.77	No approval
58.	“	-	“	“	903,393.56	“
59.	26/10/20	-	HMC	Repairs of two blood banks	116,700.00	Breakdown
60.	17/10/20	-	-	Supply of cleansing materials	80,000.00	Retirement
61.	14/10/20	-	-	Purchase of diesel	98,000.00	Store records
62.	30/11/20	-	Pharmacy	Purchase of Drugs	1,300,000.00	No approval
63.	22/11/20	-	Acct. Dept	Re-installed solar of lab	90,000.00	Retirement
64.	23/12/20	-	Acct. dept	Presc. Extra duty incentive	185,000.00	List & sign.
65.	15/12/20	-	HMC	Accreditation of six service	300,000.00	No retirement
66.	16/12/20	-	-	Supply of lab. Re-agents	122,000.00	Store records
67.	01/12/20	-	-	Purchase of booklet receipt	54,000.00	No retirement
68.	10/12/20	-	NHIS	Re-accreditation	130,200.00	“
Total					20,537,866.66	

Unretired Expenditure: ₦10,884,423.95

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
1.	Jan. 2020	001094	HMC	2/10 M/Up	35,400.0	No supporting document
2.	“	000939	Ext. auditor	Audit fees	150,000.00	No receipt
3.	“	000939	Acct. Dept.	Purchase of stationaries	104,700.00	Receipt, SRV & SIV
4.	“	000941	“	Repairs of doors and windows	178,300.00	No supporting document
5.	“	“	“	Purchase of ceiling fan	20,000.00	No receipt attach
6.	“	000932	“	BHQ	45,000.00	Clarification
7.	-	-	Director	Casual staff allowance	142,000.00	No approval & list
8.	-	-	HMB	3/10 M/Up to HMB August and September	95,732.25	Clarification
9.	-	-	SDRF	2/10 M/Up to SDRF August and September	63,821.50	“
10.	15/02/20	000948	-	Construction of eye clinic	79,000.00	No acknowledgement
11.	20/02/20	000953	-	Purchase of diesel and others	35,000.00	No retirement
12.	“	000955	-	Repairs of Hospital Ambulance	52,500.00	“
13.	24/02/20	“	-	Fueling & service of small generator	25,000.00	“
14.	20/02/20	“	-	Purchase of spare parts small generator	25,000.00	“
15.	-	“	-	Repairs of twing house hold	24,300.00	“
16.	17/02/20	0949	DRF Acct.	Purchase of DRF official receipt	23,000.00	Receipt
17.	14/02/20	0951	“	“	23,000.00	“
18.	“	0956	-	Construction of suck away	103,200.00	No retirement

19.	20/02/20	0957	Director	Purchase of stationaries	84,000.00	“
20.	March 20	0962	Acct. Dept.	Supply of photocopy machine	141,370.00	Receipt
21.	“	0960	“	Repairs of suck away	102,800.00	No retirement
22.	“	0963	“	Purchase of DRF receipt	23,000.00	Receipt
23.	“	0965	“	Construction of suck away	187,500.00	Retirement
24.	“	0966	“	Service point consumables	400,000.00	“
25.	March 20	0976	“	Eye construction	159,900.00	Retirement
26.	“	0987	“	Repairs of AIE toilet	196,800.00	“
27.	01/04/20	0968	Acct. Dept.	Service of Hospital Gen.	25,000.00	“
28.	“	“	“	Management supervision	60,000.00	List & sign.
29.	“	“	“	Purchase of fuel for gen.	50,000.00	Approval. & retirement
30.	“	“	“	Supply of diesel	33,000.00	No retirement
31.	“	“	“	Office stationaries	48,000.00	“
32.	02/04/20	“	“	Creation par at ANC	49,400.00	“
33.	15/04/20	0970	“	Repairs of Amb. Peugeot	147,000.00	“
34.	16/04/20	“	“	Supply of electrical items	183,000.00	“
35.	23/04/20	0973	“	Re-building of collapsed wall	158,000.00	“
36.	20/05/20	0972	“	Activities of MFU	80,000.00	“
37.	05/05/20	0974	“	Supply of diesel	204,700.00	“
38.	10/05/20	0975	“	Purchase of stationaries	40,000.00	“
39.	June/20	00990	“	PP of print confide Folder	131,000.00	“
40.	“	0992	“	Staff refreshment for 6 month	134,000.00	Additional clarification
41.	“	1980	“	Supply of semi point consumable	200,000.00	Retirement
42.	“	“	“	Supply of Television	121,500.00	Receipt
43.	“	1017	“	Service point consumable	249,245.00	Retirement
44.	08/07/20	0996	“	Repairs of hospital plant Gen.	83,730.00	“
45.	14/07/20	1004	“	Supply of photocopy machine	77,200.00	“
46.	“	1003	“	Purchase of theatre lamp	15,700.00	“
47.	23/07/20	0999	“	Water bill for February, march, and April	108,800.00	No approval
48.	13/07/20	0998	“	Purchase of x-ray working materials	33,000.00	No retirement
49.	15/07/20	1006	“	Purchase of electrical items	90,000.00	“
50.	18/07/20	1007	“	Eye clinic consumable fees	69,170.00	List and signature
51.	“	1008	“	Provide card and folder	108,420.00	Retirement
52.	“	1009	“	DRF official receipt	25,000.00	“

53.	19/07/20	1010	“	Prov. saet infronty OPD	118,100.00	“
54.	26/07/20	1012	“	Repairs of Doctor lodge	156,200.00	“
55.	20/07/20	1011	“	Supply of BP Apparatus	120,000.00	“
56.	26/07/20	1013	“	3 staff trans & feed	40,000.00	List and signature of beneficiaries
57.	Aug/20	1019	Acct. Dept.	Supply of Apparatus	199,000.00	No retirement
58.	“	1020	“	Supply of serv. Point con	250,000.00	“
59.	“	1021	“	“	150,000.00	“
60.	“	1000	“	New brand of pham. drug	75,000.00	Receipt
61.	“	1063	”	Supply of diesel	211,300.00	“
62.	06/09/20	1028	“	Repairs of Ambulance	40,500.00	No retirement
63.	14/09/20	1032	“	Supply of ser paid consumable	150,000.00	“
64.	16/09/20	1036	“	Purchase of ser paid	150,000.00	“
65.	26/09/20	1024	“	Repairs of old plant Gen.	227,340.00	“
66.	06/09/20	1025	“	Supply of lab AC	77,400.00	“
67.	07/09/20	1030	“	Prov. of card room	48,500.00	“
68.	09/09/20	1031	“	Supply of ser paid consumable	250,000.00	“
69.	20/09/20	1028	“	Supply of computer	236,300.00	“
70.	22/09/20	1039	“	HMC/ZMC/UP June	66,562.00	Clarification
71.	23/09/20	1040	“	Repairs of electric wiring	126,940.00	Retirement
72.	22/09/20	1041	“	Supply of SP consumable	100,000.00	“
73.	28/09/20	1043	“	Supply of cleansing materials	105,000.00	“
74.	12/09/20	1034	“	Reconstruction of collapsed wall	111,600.00	“
75.	30/09/20	1044	“	Supply of ceiling fan	155,000.00	“
76.	01/09/20	1026	“	Repairs of staff bus	162,000.00	“
77.	Nov/20	1067	“	Serv point consumable	176,306.77	“
78.	“	1070	“	Repairs of Generator	110,500.00	Receipt
79.	“	1071	“	Serv. Point consumable	206,653.29	Retirement
80.	“	1083	“	“	179,780.00	“
81.	“	1084	“	“	72,205.17	“
82.	“	1079	“	“	91,646.99	“
83.	“	1085	“	Supply of diesel	150,000.00	“
84.	“	1073	“	Supply of fans	128,300.00	Receipt
85.	Dec/20	1094	ZMC	3/10 M/UP to ZMC	53,200.00	Clarification
86.	14/12/20	“	Acct. Dept.	Repairs of electric ward	35,400.00	No retirement
87.	20/12/20	1096	“	Eye clinic consumables	185,000.00	List and signature
88.	“	1095	“	Item for building doctor lodge	416,000.00	No retirement
89.	Dec/20	1081	ZMC	3/10 M/UP for ZMC & HMC	101,590.00	Clarification
90.	12/12/20	1091	Acct. Dept.	Purchase of lab consumable	265,532.20	No retirement
91.	Dec/20	1093	IGR	10% of IGR	177,378.78	Clarification
92.	22/12/20	1097	Acct. Dept.	Repairs of staff bus	163,000.00	No retirement
Total					10,884,423.95	

DOGUWA HOSPITAL 2020

i. Unaccounted Revenue ₦ 7,577,397.02

S/N	Description	Amount ₦
1.	Sales	21,228,705.85
2.	Deposit	13,651,608.62
Difference		7,577,097.23

ii. Unpresented Expenditure Service Account ₦ 6,224,966.53

S/N	Description	Amount ₦
1.	Expenditure	15,738,770.40
2.	Unpresented	9,613,803.89
Difference		6,124,966.51

2020:

Payments Without Supporting Document: ₦8,952,867.76

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
1.	16/01/20	0077	DRF Acct.	Drugs consumables by KSCHMA	289,900.00	Store records
2.	“	0081	Serv. Acct.	Labs & scanning materials	94,900.00	“
3.	“	0082	Acct. dept	Constr. of ANC office	123,100.00	No retirement
4.	“	0082	“	Purchase of diesel	50,000.00	Store records
5.	19/02/20	0085	“	Purchase of genotype kits	160,000.00	“
6.	“	0086	“	Drugs consumed by KSCHMA	242,367.00	“
7.	27/02/20	0088	“	Purchase of genotype machine	237,500.00	“
8.	20/03/20	0089	DRF Acct.	Purchase of Drugs	273,370.00	“
9.	02/04/20	0091	Acct. dept	Purchase of Air condition	230,000.00	“
10.	“	“	“	Printing of ANC office cards	70,000.00	“
11.	“	“	T.W.Z. MGT	Repairs of 2D car	229,000.00	No retirement
12.	“	0092	DRF	Purchase of Drugs	362,130.00	Store records
13.	16/04/20	0094	Acct. Dept.	Supply of diesel	74,500.00	“
14.	“	“	“	Supply of office furniture	244,000.00	“
15.	04/05/20	0097	DRF Acct.	Purchase of Drugs	323,470.00	“
16.	16/05/20	00100	Acct. Dept.	Office stationaries	33,261.76	No retirement
17.	“	“	“	Repairs of plant generator	360,000.00	“
18.	“	“	“	Purchase of diesel	201,500.00	Store records
19.	01/06/20	00101	DRF acct.	Purchase of Drugs	313,310.00	“
20.	17/06/20	00103	Acct. Dept.	Purchase of grass gramazon	16,000.00	No retirement
21.	“	“	“	Purchase of diesel	112,500.00	Store records
22.	16/07/20	00105	“	Office materials purchase	24,00.00	No retirement
23.	“	“	“	Purchase of diesel	70,000.00	Store records
24.	01/07/20	00106	DRF Dept.	Purchase of Drugs	469,130.00	“
25.	28/07/20	00108	“	“	539,760.00	“
26.	17/08/20	00112	Acct. Dept.	Servicing of bed sheets	162,000.00	No retirement
27.	“	“	“	Purchase of diesel	21,000.00	Store records

28.	“	“	“	Renovation of hospital mosque	138,640.00	No retirement
29.	30/08/20	00114	DRF Dept.	Purchase of Drugs	508,580.00	Store records
30.	17/09/20	00115	“	“	450,000.00	“
31.	“	00116	“	“	207,600.00	“
32.	“	00120	Acct. Dept.	Acct. Dept.	65,000.00	Store records
33.	16/10/20	00123	DMA Kano	Purchase of Drugs	550,000.00	“
34.	“	00128	Acct. Dept.	Solar electric	70,000.00	“
35.	“	“	“	Purchase of office materials	34,000.00	No retirement
36.	16/11/20	00129	DMA Kano	Purchase of Drugs	600,000.00	Store records
37.	“	00134	Acct. Dept.	Purchase of electric	44,350.00	“
38.	10/12/20	00135	“	Fuelling of director	10,000.00	No retirement
39.	17/12/20	00136	“	Casual staff allows.	339,000.00	No approval
40.	“	00137	“	Purchase of Drugs	500,000.00	-
41.	“	00141	“	Purchase of printer	65,000.00	No retirement
42.	“	“	“	Repairs of M/Veh.	46,000.00	“
Total					8,954,868.76	

Unretired Payment (Internal Market Markup): ₦1,991,712.58

S/N	Date	Chq. No.	Payee	Description	Amount ₦	Remarks
1.	24/01/20	00090760	Acct. Dept.	Supply of diesel	75,000.00	No receipts
2.	“	“	“	“	75,000.00	“
3.	31/01/20	000762	“	Office materials	35,300.00	Receipt and SRV
4.	“	“	“	Rep. of Equipment	43,300.00	Description & receipt
5.	16/01/20	000757	S.M.O	Health Basket Fun	45,000.00	“
6.	10/02/20	000753	D. Gen. Hospital	Working materials	66,908.00	Receipt and SRV
7.	07/02/20	000763	Acct. Dept.	Office materials	23,100.00	“
8.	05/03/20	000774	“	M/V fueling	52,000.00	Receipt
9.	02/04/20	000780	“	Purchase of diesel	21,000.00	“
10.	“	000781	“	“	63,750.00	“
11.	“	“	“	Materials and stationaries	15,000.00	Receipt and SRV
12.	15/05/20	000787	“	M/V fueling	61,000.00	Receipt
13.	“	“	“	Office equipment	21,200.00	Receipt & SRV
14.	29/05/20	000789	A. Jibrin	PHC Dept. expenditure	80,000.00	Description & Receipt/SRV
15.	28/06/20	000794	Acct. Dept.	M/V fueling	72,000.00	Receipt
16.	“	“	“	House repairs	29,500.00	Receipt & SRV
17.	“	“	“	Entertainment/refresh.	71,600.00	Description & SRV
18.	17/07/20	000802	“	Purchase of diesel	30,000.00	Un-receipted
19.	03/07/20	000796	“	Grass random	21,000.00	“
20.	05/07/20	000796	“	Office work materials	40,900.00	Receipt & SRV
21.	24/07/20	000805	“	Sallah gesture	83,500.00	Breakdown & receipt
22.	28/07/20	000807	“	“	250,000.00	“
23.	07/08/20	000808	“	New bed sheets	47,400.00	SRV/SIV
24.	“	“	“	Office materials	46,900.00	Receipt, store records
25.	14/08/20	000802	“	Purchase of diesel	50,000.00	Un-receipted p.v.
26.	27/08/20	000813	“	Office materials	23,350.00	“
27.	“	“	“	Refreshments	39,500.00	“
28.	09/10/20	00090823	Acct. Dept.	Office working materials	41,600.00	Receipts/records

29.	21/10/20	00090828	IGR Kano	Non Tax Rev. Aug. & Sept.	144,849.53	Acknowledgement
30.	30/10/20	00090834	Acct. Dept.	Office w/materials	19,100.00	Receipt/records
31.	30/10/20	00090830	Acct. Dept.	Printing & photocopy	21,625.00	Receipt
32.	06/11/20	00090835	“	Purchase of diesel	22,500.00	“
33.	“	00090832	“	Office w/materials	19,800.00	Receipt & s/records
34.	13/11/20	00090833	“	Annual leave	28,500.00	To be queried
35.	27/11/20	00090839	“	Office w/materials	32,500.00	Receipt & s/records
36.	24/12/20	00090840	“	Fuel expenses	21,000.00	Receipt
37.	“	“	“	Office materials	7,100.00	Receipt & s/records
38.	17/12/20	00090844	“	Office furniture	10,900.00	“
39.	“	“	“	Office materials	39,390.00	“
40.	31/12/20	00090849	“	Med. Cert. printing	40,000.00	“
				Total	1,991,712.58	

KARMA

Unresolved report:

General Observations

- i. Fixed asset register: The observations made on fixed asset register for the financial years;
 - 2018
 - 2019
 - 2020
 - 2021
still stand.

- ii. Internal control: the observation still stands.

2018:

Unposted Payment Voucher Into Cash Book: ₦304,527,862.02

S/N.	Date	Pv No.	Payee	Description	Amount ₦
1.	21/11/18	1118	M. D.	30% Mobilization	14,755,214.28
2.	22/11/18	1118	M. D.	30% Mobilization Maintenance of 6no Roads	25,308,850.00
3.	16/11/18	16018	“	30% Maintenance of 31no Roads	29,309,330.00
4.	20/12/18	1665	-	30% Maintenance of 3no Roads	29,309,330.00
5.	20/12/18	1660	SDY Co.	30% Mobilization Maintenance of 3no Roads	19,334,465.32
6.	16/11/18	1118	M. D.	30% Mobilization Maintenance of 4no Roads	53,360,481.00

7.	“	“	“	30% Mobilization Maintenance of 8no Roads	27,240,429.88
8.	20/12/18	1666	H and M Nig. Ltd.	30% Mobilization Maintenance of 8no Roads	27,240,429.88
9.	28/12/18	1664	Road & Bridge Ltd.	30% Mobilization Maintenance of 6no Roads	25,308,850.02
10.	20/12/18	1667	Gezawa Global Ltd.	30% Mobilization Maintenance of 4no Roads	53,360,481.69
Total					304,527,862.02

2019:

Unposted Payment Voucher Into Cash Book: ₦86,353,720.00

S/N	Date	Pv No.	Payee	Description	Amount ₦	Remarks
1.	08/01/19	-	Gulu Asphalt	Supply of stone base	35,000,000.00	Not posted
2.	02/01/19	-	Abdurrazak M. Y	Advance payment of construction of drainage	2,000,000.00	“
3.	“	-	Aminu Dahiru Y.	“	2,000,000.00	“
4.	“	-	Umar Muhammad	“	2,000,000.00	“
5.	“	-	Nafiu A. Ubale	“	2,000,000.00	“
6.	07/01/19	-	Augustin Cezebi	Purchase of iron for construction	160,000.00	“
7.	09/01/19	-	Abba Isah	Purchase of colour	675,000.00	“
8.	11/01/19	-	Sadi Abdullahi	Advance payment of construction of drainage	900,000.00	“
9.	“	-	Mujitafa Rabi	“	900,000.00	“
10.	“	-	Jamilu Garba	“	900,000.00	“
11.	“	-	ALREN Nig. Construction	Supply of Asphalt for construction	6,600,000.00	“
12.	24/01/19	-	Mannir Aliyu	Advance payment for construction of drainage	900,000.00	“
13.	16/01/19	-	Abdurrazak Mansur	“	2,400,000.00	“
14.	“	-	Alkassim N. Alkassim	Supply of Asphalt an transport	8,454,000.00	“
15.	“	-	Aminu Dahiru Y.	Additional payment of construction of Drainage	2,400,000.00	“
16.	24/01/19	-	Mannir Aliyu	E. pay for construction of drainage	1,000,000.00	“
17.	25/01/19	-	Jamilu Garba	“	1,000,000.00	“
18.	“	-	Mujittapha Rabi	E. pay construction of Drainage	1,000,000.00	“
19.	“	-	Nafiu A. Ubale	Construction of Drainage at Sabon Gari	1,500,000.00	“
20.	29/01/19	-	ALREN Nig. Co.	Supply of Asphalt	10,564,720.00	“
21.	16/03/19	-	Dahiru Suleiman	Payment of hiring of kiereda excavator at Bebeji feeder road	4,000,000.00	“
Total					86,353,720.00	“

2018:

Payment Voucher Without Supporting Documents: ₦107,626,282.53

S/N	Date	Pv No.	Payee	Description	Amount ₦
1.	12/12/18	-	Abba Isah	Purchase of MC I	1,000,000.00
2.	17/12/18	-	ALREN Construction Ltd.	Supply of Asphalt	20,000,000.00
3.	15/03/18	-	Alkassim N. Alkassim	Purchase of stone base	1,990,000.00
4.	15/03/18	-	Abba Isah	Purchase of MC I	810,000.00
5.	23/11/18	-	Augustin Cezebe	Purchase of Iron & Wire	233,800.00
6.	30/11/18	-	R.K.Y	Purchase of Asphalt	35,102,500.00
7.	-	-	M. D.	Purchase of Iron & Wire	233,800.00
8.	-	-	“	Purchase of Portland cement	915,000.00
9.	10/12/18	-	Alkassim N. Alkassim	Purchase of stone base	7,920,000.00
10.	21/12/18	-	Abba Isah	Purchase of MC I	1,293,000.00
11.	16/11/18	-	Tractor Nig. Ltd.	30% Mobilization of 3no Roads	37,400,982.53
Total					107,626,282.53

2019:

Unpresented Payment Vouchers: ₦7,965,350.00

S/N	Date	Pv No.	Payee	Description	Amount ₦	Remarks
1.	19/09/19	1871	Eng. I.M Bari	Purchase of materials	3,481,000.00	Not presented
2.	20/09/19	1892	Eng. I.M Bari	Demolition of existing	2,317,000.00	“
3.	18/09/19	1885	Eng. I.M Bari	Desilting side drainage	2,167,350.00	“
Total					7,965,350.00	

2019:

Payment Voucher Without Supporting Documents: ₦80,335,690.00

S/N	Date	Pv No.	Payee	Description	Amount ₦
1.	08/01/19	-	Gulu Asphalt	Supply of stone base	35,000,000.00
2.	16/01/19	-	Abdurrazak M. Y.	Construction of drainage	2,400,000.00
3.	“	-	Alkassim N. Alkassim	Supply of Asphalt	8,454,000.00
4.	24/01/19	-	Aminu Dahiru Yakasai	Construction of Drainage	2,400,000.00
5.	25/01/19	-	Mustpha R. Kassim	“	1,000,000.00
6.	28/01/19	-	Nafiu A. Ubale	“	1,500,000.00
7.	12/02/19	1750	Muhd Murtala Uba	Electrification D/Tofa	5,000,000.00
8.	05/03/19	1806	Isyaku Nasir	“	3,000,000.00
9.	15/08/19	1894	Kano Asphalt	Maintenance of NNPC M.S	2,667,420.00
10.	27/08/19	1895	Alkassim Nura A.	Supply of Asphalt	10,000,000.00
11.	10/10/19	1868	ALREN construction Ltd.	“	1,714,270.00
12.	08/11/19	1995	Gulu Asphalt	“	7,200,000.00
Total					80,335,690.00

2020:

Payment Voucher Without Supporting Documents: ₦900,000.00

S/N	Date	Pv No.	Payee	Description	Amount ₦
1.	12/10/20	0001	Chief Accountant	Purchase of diesel	40,000.00
2.	"	0002	"	Rep. cabinet	208,000.00
3.	"	0003	"	Rep. of electric wire	22,000.00
4.	"	0004	"	Water bill	30,000.00
5.	13/10/22	0005	"	Purchase of diesel	40,000.00
6.	"	0006	"	Purchase of A4 (10 CTN)	85,000.00
7.	"	0007	"	Water bill	45,000.00
8.	"	0008	"	Electricity bill	75,000.00
9.	"	0009	"	Rep. of electricity wire	30,000.00
10.	"	0010	"	Purchase of letter headed	25,000.00
11.	"	0011	"	Purchase of diesel	40,000.00
12.	19/10/20	0012	"	Purchase of printer cartridge	60,000.00
13.	"	0013	"	Service of office printer	30,000.00
14.	"	0014	"	Rep. of photocopier machine	55,000.00
15.	"	0015	"	Rep. of toilet water tap	40,000.00
16.	"	0016	"	Water bill	45,000.00
17.	"	0017	"	Electricity bill	30,000.00
Total					900,000.00

2021:

Payment Vouchers Without Relevant Attachments: ₦46,083,730.00

S/N	Date	Pv No.	Payee	Particulars	Amount ₦
1.	30/01/21	0017	Dir. Operation	Maintenance of 13no RDS	13,121,500.00
2.	20/02/21	0037	Gulu Asphalt	Purchases of Asphalt	7,000,000.000
3.	30/04/21	0002	"	"	25,962,230.00
Total					46,083,730.00

2020:

Unpresented Payment Vouchers: ₦319,250.00

S/N	Date	Pv No.	Payee	Description	Amount ₦	Remarks
1.	27/02/20	0005	-	Fabrication of new W/B	32,000.00	Not presented
2.	26/08/20	0026	-	Purchase of diesel/site allowance	103,250.00	"
3.	27/08/20	0027	-	"	184,000.00	"
Total					319,250.00	

2021

Unpresented Payment Vouchers: ₦10,284,240.00

S/N.	Date	Pv No.	Payee	Particulars	Amount ₦
1.	05/07/21	002	Dir. Operation	Rep. of project veh.	68,000.00
2.	06/07/21	003	Dir. M.E	“	395,500.00
3.	27/08/21	015	Dir. Mechanical	Purchase of battery	37,000.00
4.	25/08/21	020	“	Rep. of project veh.	1,400,000.00
5.	24/08/21	031	Dir. M.E	Rep. of top Cylinder	80,000.00
6.	17/09/21	007	Dir. Operation	Purchase of stone base	604,000.00
7.	22/09/21	008	“	Expenses	9,000.00
8.	“	009	“	Material expenses	1,812,000.00
9.	23/09/21	0010	“	Labour materials	67,000.00
10.	“	0011	“	“	79,000.00
11.	24/09/21	0012	“	Materials expenses	2,116,960.00
12.	“	0013	“	Other expenses	4,000.00
13.	“	0025	Dir. Mechanical	Repairs of veh.	35,000.00
14.	“	0026	“	Repairs of pay loader	95,000.00
15.	02/10/21	0027	Dir. Operation	Miscellaneous expenses	47,500.00
16.	“	0028	“	Labour expenses	59,000.00
17.	04/10/21	0029	“	Materials expenses	2,099,280.00
18.	21/09/21	0001	Dir. Mechanical	Repairs of pay loader	120,000.00
19.	“	0003	“	Repairs veh.	745,000.00
20.	23/02/21	0003	D.M.C	Service of stand by generator	37,000.00
21.	15/10/21	0008	Dir. Operation	Earth rock maintenance	42,000.00
22.	23/11/21	0010	“	Expenses	135,000.00
23.	04/10/21	0011	D.P.M	Water expenses bill	197,000.00
				Total	10,284,240.00

Payment Voucher Without (Srv): ₦1,859,950.00

S/NO.	Date	Pv No.	Payee	Particulars	Amount ₦
1.	18/02/21	0001	Dir. Operation	Purchase of diesel	218,750.00
2.	24/08/21	0012	“	Supply of Collax Tack Coat	875,000.00
3.	25/08/21	0014	“	Service of site equipment	350,000.00
4.	28/08/21	0021	DAGS	Purchase/service of printer	285,000.00
5.	30/08/21	0028	Store officer	Purchase of working materials	151,200.00
				Total	1,859,950.00

- i. All the observations raised in the reports for the years;
- 2018
 - 2019
 - 2020
 - 2021, were not cleared.

VERIFICATION OF CAPITAL PROJECTS, BULK PURCHASES AND OTHER PROGRAMS

Ministry Of Information And Internal Affairs

Un-Retired Expenditure - ₦98,627,393.77

An audit inspection exercise in respect of bulk purchases and special expenditure for the 2023 financial year was conducted. During the examination of the accounting records, two (2) payment vouchers were not retired, as per table below:

Date	PV No	Payee	Detail	Cheque No	Eco Code	Amount ₦	Remark
11/9/23	NIL	PERM SEC	3 days in house training workshop for information officers of all MDA's, LGA and political appointee	NIL	NIL	55,927,393.77	No expenditure backing
16/10/23	254	PERM SEC	Live coverage of mass wedding Fatiha by Kano state government	NIL	22021003	42,700,000.00	Expenditure incurred not retired
					TOTAL	98,627,393.77	

The above observations were reported to the Hon Commissioner via our correspondence No AUD/PMA/MIA/I/2. The retirement/supporting expenditure records are still being awaited.

Drugs And Medical Consumables Supply Agency (Dmcsa)

Non Purchase Of Long Lasting Insecticide Treated Nets - ₦436,000,000.00

During the audit inspection exercise of Drugs and Medical Consumables Supply Agency (DMCSA) for the financial year 2023, it was observed that, Ministry of Health transferred the sum of **₦436,000,000** from its sterling Bank account to Drugs and Medical Consumables Supply Agency (DMCSA) Bank's account (Guaranty Trust), for procurement of Long Lasting Insecticide Treated Nets (LLITN) for distribution to the state populace.

However, in the course of our physical verification, it was discovered that, the nets were not supplied.

The accounting officer was informed via AUD/PMA/DMCSA/VOL.I/2 and has pledged to inform the Auditor General of any development.

Ministry Of Health

Expenditure Without Approved Budgetary Provision - ₦433,089,534.00

The sum of **₦433,089,534** was expended without approved budgetary provision. The payments of the medical and other assistance were found spread and charged against various economic codes for recurrent and capital expenditure inconsistently.

Pertaining the medical assistance, there were no medical reports from reputable Hospitals detailing the estimated bills for the affected beneficiaries and the approved assistance were found been transferred directly into individual beneficiary account instead of the Hospitals official accounts. The table below presents record of payment of medical and other assistance to various persons.

S/N	Date	Payee	P.V No.	Amount ₦	Budgetary Provision	Codes Charged	Remark	Approval
1	05/01/2023	Sani Murtala	1	3,972,040.00	Nil	22021011		
2	28/02/2023	Halima Muhd Danladi & 1 other	25	17,602,000.00	Nil	23050103	H. ₦9,991,000, other ₦7,611,000	
3	24/02/2023	Abdullahi Habiba Muhd.	23	13,815,900.00	Nil	''		
4	14/02/2023	Salma Ahmad Danbaffa & 1 other	19	7,726,000.00	Nil	''	Balarabe Hassan A. ₦5,225,000	
5	28/03/2023	Auwal Aminu	38	11,538,000.00	Nil	22050103		
6	14/03/2023	Abdullahi Nuhu Achika	-	500,000.00	Nil	2202041		
7	23/05/2023	Umma Ado	1	4,215,400.00	Nil	2202041	PSC specialist Hospital	
8	23/05/2023	Abdullahi Sani Abdullahi	3	1,500,000.00	Nil	2202041		
9	21/05/2023	Mustapha Bashir	-	542,000.00	Nil	2202041		
10	04/05/2023	Umar Mukhtar	-	2,350,000.00	Nil	''		
11	21/05/2023	Dahiru I. Ibrahim	-	2,072,000.00	Nil	''		
12	11/04/2023	Fara'u Abdussalam	41	6,115,370.00	Nil	23050128		
13	26/04/2023	Shehu Ibrahim	44	3,805,500.00	Nil	23050128		
14	11/09/2023	Fatima Nasir Mahmud (Nana)		22,644,000.00	Nil	1157536	Remittance	Seen
15	31/08/2023	Musbahu Yusuf		500,000.00	Nil	71980	Remittance	
16	14/08/2023	Attine Gide		3,000,000.00	Nil	71793	Remittance	Seen
17	19/10/2023	Hannatu Bala Muhd.		5,000,000.00	Nil	1157874	Remittance	Seen
18	09/10/2023	Adamu Ibrahim		3,000,000.00	Nil	1157817	Remittance	Seen
19	09/10/2023	Naja'atu Abdullahi		2,000,000.00	Nil	1157004	Remittance	Seen

20	09/10/2023	Rahinatu Yusuf		2,000,000.00	Nil	1157004	Remittance	
21	23/10/2023	Mal. Auwalu Muhammad Gwamnati		1,500,000.00	Nil	1157005	Remittance	Seen
22	23/10/2023	Abubakar Tijjani Yusuf		5,000,000.00	Nil	1157005	Remittance	Seen
23	23/10/2023	Abba Sa'id Sufi (D.G Hisbah)		12,894,000.00	Nil	1157005	Remittance	Seen
24	15/09/2023	H.E Deputy Governor		10,000,000.00	Nil	00000045	Releases	Seen
25	03/10/2023	Hajiya Aisha Muhammad Ja'e		7,500,000.00	Nil	00000070	Releases (financial Assistance)	Seen
26	03/10/2023	Alh. Muhammad Babande		2,500,000.00	Nil	00000070	Release (financial Assistance)	Seen
27	30/10/2023	Sa'adatu Ubale		1,000,000.00	Nil	1157046	Remittance	
28	30/10/2023	Nana Asma'u Jibril		2,000,000.00	Nil	1157046	Remittance	
29	30/10/2023	Sa'adatu Bello Muhd		5,000,000.00	Nil	1157046	Remittance	
30	30/10/2023	Hon. Abdulhamid Abdu Minjibir		13,455,000.00	Nil	1157046	Remittance	
31	09/11/2023	Alh. Yusuf Shehu Gezawa		14,850,000.00	Nil	1157184	Remittance	
32	23/11/2023	Mariya Yusuf Abba		82,137,600.00	Nil	1157175	Remittance	
33	23/11/2023	Hajiya Ladidi Ibrahim Garko		7,000,000.00	Nil	1157175	Remittance	
34	23/11/2023	Alh. Hamza Abdullahi Bichi		6,129,224.00	Nil	1157177	Remittance	
35	01/12/2023	Ahmad Muhammad		3,560,000.00	Nil	1157317	Remittance	
36	01/12/2023	Munir Adamu		500,000.00	Nil	1157393	Remittance	
37	01/12/2023	Mustapha Ashiru		160,000.00	Nil	1157393	Remittance	
38	01/12/2023	Alh. Adamu Haruna Zago		10,000,000.00	Nil	1157393	Remittance	
39	04/12/2023	Abdullahi A.G Talle SSG		23,260,000.00	Nil	1157368	Remittance	
40	27/12/2023	settlement of medical bills for 11no patients @ AKTH		10,000,000.00	Nil	1157420	Remittance	
41	27/12/2023	Medical assistance		1,139,500.00	Nil	1157420	Remittance	
42	27/12/2023	Dr. Rabi Yahaya Sani		12,770,000.00	Nil	1157422	Remittance	
43	27/12/2023	Hajiya Babba		61,296,000.00	Nil	1157423	Remittance	
44	27/12/2023	Wife of Kabiru Dauda		25,540,000.00	Nil	1157423	Remittance	
		TOTAL		433,089,534.00				

Payment Of Medical Assistance Without His Excellency's Approval -
₦27,140,000.00

In the course of examination, 5 payment vouchers were observed to be paid on medical assistance to the tune of ₦27,140,000.00 without his Excellency's approval as per table below.

S/N	Date	Payee	PV No.	Amount ₦	Remark
1	11-10-2023	Ali Dalhatu		3,000,000.00	No Approval
2	11-10-2023	Ali Dalhatu		3,000,000.00	No Approval
3	29-12-2023	Ali Dalhatu		10,000,000.00	No Approval
4	18-12-2023	Aishatu Ya'u		5,000,000.00	No Approval
5	20-12-2023	Ibrahim Isyaku Kunya		6,140,000.00	No Approval
Total ₦				27,140,000.00	

Non-Maintenance Of Projects Files - ₦186,086,944.00

In the course of the examination of projects documents it was observed that files were not maintained in relation to 33 No. projects. Refer to the table below for details.

S/N	Date	Contractor/payee	Project/Program	Amount ₦
1	13/03/2023	NURYNE Media consult Ltd.	Health centre documentary	6,000,000.00
2	22/05/2023	NURYNE media consult Ltd.	Documentaries on gigantic achievement in Kano	4,074,000.00
3	12/05/2023	Salisu Abdullahi	Procurement of furniture @ Abdullahi Umar Ganduje centre @ AKTH	11,795,797.00
4	10/05/2023	Najam Nigeria Ltd.	Cut materials and stone clips @ Dr. Abdullahi Umar Ganduje centre @ AKTH	5,656,375.00
5	22/05/2023	Centre image and 2 others	Danbatta face cap, T-shirts apron etc.	4,905,000.00
6	29/03/2023	D.M (DR. Shehu Abdullahi)	Registration & Accreditation for Horsemanship to MMSH & MAWTH	5,505,500.00
7	07/03/2023	Nigerian society of physiography	Ceremonial Activities	7,000,000.00
8	04/05/2023	Nasib POS centre	Accreditation/Horsemanship	3,494,500.00
9	01/05/2023	Sulaiman Iliyasu Hamisu	Routine economic response activities	3,600,000.00
10	25/05/2023	D.N.S SMOH	Accreditation, school of nursing & midwifery	8,293,792.00
11	07/06/2023	Hamza provision store	Refreshment of 4 emirates commissioning	1,500,000.00
12	25/04/2023	Ni'ima Guest palace	Accommodation for visitors	618,080.00
13	14/02/2023	Tahami Rabi'u Abdullahi & 4 others	Non conduct of Kwanar Dawaki isolation home base care MB,RRT & Drivers for RDT of covid-19	5,120,000.00
14	11/04/2023	HAMZA SHUAIBU FAGE	Purchase of additional ROT,IPC materials and other lab consumable	2,000,000.00
15	02/05/2023	Mu'amala entertainment	Yellow fever program expenses	4,786,000.00
16			Commissioning of 4 Health facilities @ 4 emirate	14,939,100.00
17	13/09/2023	Kano State College of Nursing and midwifery	conducting of professional Examination for Students of Nursing and midwives of school.	14,560,000.00
18	12/12/2023	S&T cranes and equipment ltd.	repairs of 3 non-operational vehicles @	2,108,000.00
19	18/12/2023	Jamilu Mustapha, Sule yakubu, Abba Badamasi	Visiting consultant resident	6,240,000.00
20	18/12/2023	MU'AMALAT concept NIG.LTD	procurement of classroom equipment for school of basic science	4,306,000.00
21	18/12/2023	Mediator consult	Radio programs for 3 month	2,080,000.00
22	20/12/2023	SANTECH supreme books & AYZEN ltd.	equipment, text books & computers for college of nursing science	14,209,300.00
23	20/12/2023	RAYHAN HOTEL, Bara'atu Gwadabe	Accommodation, logistics & feeding	2,097,500.00

24	21/12/2023		Accreditation of college of nursing	5,458,000.00
25	21/12/2023	Ayzen ltd. Fatima Zaharadden	purchase of computers, books and plastic chairs	6,800,000.00
26	29/12/2023	Mustapha Abubakar Sadiq	Sponsorship program @ NTA	3,000,000.00
27	12/12/2023	West African college of physic	Accreditation of dept. of family medicine @ MMSH	2,478,000.00
28	12/12/2023	Centre image and 2 others	Radio jingle, banners, jackets, face caps for the supervisors for second round measles vaccine	8,137,000.00
29	28/12/2023	DNS Nursing	Accreditation of college of nursing	5,753,000.00
30	13/12/2023	Health wise diagnosis	Auren Gata ii program	6,480,000.00
31	27/12/2023	Anas Yusuf Abubakar	press briefing	3,926,000.00
32	10/12/2023	Health wise diagnosis	Genotype test	720,000.00
33	08/12/2023	AA Rano & 2 others	Refreshment & Printing of banners for the conduct of diphtheria	8,446,000.00
TOTAL				186,086,944.00

Un-Presented Contract Awards /Agreements - ₦608,095,370.05

During the inspection Contract awards/agreements to the tune of ₦608,095,370.05 between the ministry and the under listed contractors were not presented for audit examination exercise

S/N	Detail	Contract Sum ₦	Contractor	Remark
1.	Purchase of equipment, renovation and remodeling works for upgraded ophthalmology dept. @MAWTH	188,892,175.00	Sight Boost clinical & Gen Service ltd.	No. signed letter of Award
2.	Drugs & medical consumable supplied to Hasiya Bayero Pediatric Hospital.	260,050,910.55	MESSR NOVEMED pharmaceutical ltd	“ ”
	Procurement of equipment @Hasiya Bayero pediatric Hospital.	45,301,613.00	B&A import & export ltd. Suised Hospital Equipment.	“ ”
4.	Kwankwasiyya Medical outreach program.	49,331,915.50	Sonny De-blessed ventures & others.	“ ”
5.	Supply & installation of ultra sound scanning machine @MMSH	24,500,000.00	Standard electro Medical equipment .co (SEMED)	“ ”
6.	Purchase of hospital chemical & other Items	24,300,000.00	Witty Foods ltd.	“ ”
7.	Procurement of medical equipment @ A&E Unit MMSH	15,718,756.00		“ ”
TOTAL		608,095,370.05		

Undeducted Taxes - ₦33,767,625.42

In the course of examination of payment vouchers, Taxes amounting to ₦33,767,625.42 were not deducted by the ministry and remitted to the relevant tax authority. Find Details below.

S/N	Project Description	Contractor	Contract Sum ₦	5% WHT ₦	1% Stamp Duty ₦
1	Purchase of equipment, remodeling and renovation works for ophthalmology Dept. at MAWTH	Sight boost clinic and general services ltd	188,892,175.00	9,444,608.75	1,888,921.75
2	Drugs and medical consumables supplied to Hasiya Bayero pediatric Hospital	MESSR Novemed pharmaceutical Ltd	260,050,910.55	13,002,545.52	2,600,509.10
3	Kwankwasiyya medical outreach	Sonny de-blessed ventures and others	49,331,915.50	2,466,595.78	493,319.16
4	Supply and installation of ultra sound scanning machine at MMSH	Standard electro med equip co(semed)	24,500,000.00	1,225,000.00	245,000.00
5	Purchase of hospital chemical and other items	Witty foods Ltd	24,300,000.00	1,215,000.00	243,000.00
6	Procurement of medical equipment at A and E unit MMSH	SUISAD Hospital equipment Merchant	15,718,756.00	785,937.80	157,187.56
TOTAL			562,793,757.05	28,139,687.85	5,627,937.57

Outstanding Supplies - ₦48,387,247.22

During the examination of the accounting records presented and physical verification exercise, it was discovered that, two (2) No. contractors detailed below have not completed their contract supply to the tune of ₦48,387,247.22

S/N	Project Description	Contractor	Approved Sum ₦	Actual ₦	Outstanding ₦	Remark
1	Procurement of equipment at Hasiya Bayero Hospital	i. B and A import and export. ii. Suisad hospital equipment	45,301,613.00	26,414,365.78	18,887,247.22	Refer to Table below
2	Procurement of Drugs	AZNAF surgical and medical consumables	29,500,000.00	Nil	29,500,000.00	Not Supplied
TOTAL ₦					48,387,247.22	

Outstanding Goods Supplied To Hasiya Bayero, Paediatric Hospital By B And A Import & Export And Suisad Hospital Equipment: ₦18,887,247.22

S/N	Description of items	Quantity	Unit price ₦	Amount ₦
1	Bed sheets/pillow cases	13	8,000.00	104,000.00
2	Hospital blanket (Adult)	87	5,500.00	478,500.00
3	Paediatric mattress	1	35,000.00	35,000.00
4	Microbiology drier	1	1,134,151.78	1,134,151.78
5	Refrigerator (Big)	1	250,000.00	250,000.00
6	Table centrifuge	4	88,875.00	355,500.00
7	Water birth	1	128,000.00	128,000.00
8	Gas cylinder with regulator	14	76,333.34	1,068,667.00
9	Bunsen burner	49	6,500.00	318,500.00
10	Stands	10	6,500.00	65,000.00

11	Pipe (100 meters)	1	180,000.00	180,000.00
12	Digital weighing balance	1	25,637.00	25,637.00
13	Ups	1	47,500.00	47,500.00
14	Stabiliser	2	37,500.00	75,000.00
15	Micropipette(various)single/multi channels	15	9,975.00	149,625.00
16	Electrophoresis machine and tank	1	773,900.00	773,900.00
17	Working bench	2	45,000.00	90,000.00
18	ELISA machine	1	2,796,651.44	2,796,651.44
19	Tile shaker	1	156,750.00	156,750.00
20	Hospital blanket (paediatric)	56	1,500.00	84,000.00
21	Diagnostic sets	10	356,250.00	3,562,500.00
22	Pulse oximeters	10	7,125.00	71,250.00
23	Oxygen concentrators & splitter devices	10	420,086.50	4,200,865.00
24	Examination couch	5	156,750.00	783,750.00
25	Digital weighing scale for infants	10	42,750.00	427,500.00
26	Digital weighing scale for older children	10	152,500.00	1,525,000.00
Total				18,887,247.22

Un-Presented Policy Files - ₦78,632,756.00

The policy files in respect of the following projects were not presented for audit examination during the 2023 audit inspection. Find details below.

S/N	Project Title	Amount ₦	Remark
1.	Conduct of polio(FIPV+NOPV2) campaign July and August, 2023	25,408,000.00	File not presented
2.	Counterpart funding for Human Papilloma (HPV)	12,285,000.00	“ ”
3.	State counterpart funding for successful conduct of measles vaccination campaign 3-11-23	14,265,000.00	“ ”
4.	State counterpart funding for successful conduct of measles vaccination campaign 16 th – 19 th Dec,2023	10,956,000.00	“ ”
5.	Procurement of equipment at A&E unit of MMSH	15,718,756.00	“ ”
TOTAL		78,632,756.00	

Un-Retired Expenditure- ₦62,914,000.00

The under listed expenditures were not retired with supporting records.

S/N	Project Title	PV No.	Amount ₦	Remark
1.	Conduct of polio(FIPV+NOPV-2) campaign July-August 23	Various	25,408,000.00	Not Retired
2.	Counterpart funding for human papilloma (HPV)	Various	12,285,000.00	“ ”
3.	State counterpart funding for measles vaccination 3 rd -11 th December 23	Various	14,265,000.00	“ ”
4.	State counterpart funding for measles vaccination 16 th -19 th December 23	Various	10,956,000.00	“ ”
TOTAL			62,914,000.00	

Un-Accounted Expenditures - ₦ 63,291,063.87

During the examination of the accounting records presented, it was observed that, a difference of ₦ 63,291,063.87 existed between remittances received and expenditures incurred as per the following breakdown.

S/N	Detail	Contractor	Remittances Received ₦	Actual Payment ₦	Difference ₦	Remark
1.	Supply & installation of ultra sound scanning machine @MMSH	Standard electro medical equip company (SEMED)	24,500,000.00	23,500,000.00	1,000,000.00	Company's official receipt No. 0765 dated 26/6/23
2.	NOV to DEC 23 running cost for the diphtheria treatment at IDH	MINISTRY	27,864,000.00	2,193,887.05	25,670,112.95	Un-accounted expenditure
3.	Conduct of medical investigation for Auren Zawarawa	MINISTRY	27,954,100.00	27,750,100.00	204,000.00	“ ”
4.	Procurement of lab consumables to 591 health facilities by KSACA	MINISTRY	19,742,072.85	11,491,454.85	8,250,618.00	“ ”
5.	Procurement of HIV rapid test	DMCSA	69,036,407.32	44,367,574.40	24,668,832.92	“ ”
6.	Repairs of 5 no operational vehicle	KSACA(direct labor)	2,180,000.00	NIL	2,180,000.00	“ ”
7.	Auren-gata phase II	KSACA	1,317,500.00	NIL	1,317,500.00	“ ”
TOTAL			172,594,080.17	109,303,016.30	63,291,063.87	

The observations were reported to the Hon Commissioner via our correspondence **Ref. No AUD/PMA/MOH/I/173** dated 17th April 2024. Response is being awaited.

Ministry of Environment

Un-Retired Expenditure for Keep Kano Clean Exercise - ₦45,554,867.54

The table below shows unretired expenditure of sum of ₦45,554,867.54 out of a total of ₦131,860,711.00 for Keep Kano Clean exercise in the months of January, February, March and May 2023.

S/N	Date	Payee	Purpose	Amount ₦	Remarks
1	20/2/2023	Jibrin Sha'ayau Abdulkadir	“Unspecified”	1,487,900.00	Unretired Expenditure
2	03/02/2023	~ ~	Bulldozer Repairs	3,200,000.00	Unretired Expenditure
3	13/5/2023	~ ~	Repairs of Oper. Veh. For KKC	249,000.00	Unretired Expenditure
4	19/10/2023	~ ~	“Unspecified”	1,759,393.86	Unretired Expenditure
5	11/08/2023	~ ~	“Unspecified”	658,901.68	Unretired Expenditure
		Sub Total		7,355,195.54	
1	24/2/2023	Mudi Aminu Yusif	“Unspecified”	3,462,281.00	Unretired Expenditure

2	14/3/2023	Mudi Aminu Yusif	“Unspecified”	11,025,280.00	Unretired Expenditure
3	14/3/2023	Mudi Aminu Yusif	Fueling Of Trucks	10,000,000.00	Unretired Expenditure
4	17/3/2023	Mudi Aminu Yusif	“Unspecified”	4,002,730.00	Unretired Expenditure
5	23/3/2023	Mudi Aminu Yusif	Fueling Of Trucks	3,487,281.00	Unretired Expenditure
6	28/3/2023	Mudi Aminu Yusif	Rep Of Trucks No.83& 88	865,000.00	Unretired Expenditure
7	15/5/2023	Mudi Aminu Yusif	Proc Of Diesel And Lp Super For KKC	4,170,000.00	Unretired Expenditure
		Sub Total		<u>37,012,572.00</u>	
1	13/5/2023	Abdullahi Abubakar Danzabuwa	Repairs Of Operational Veh For KKC	1,187,100.00	Unretired Expenditure
		Sub Total		<u>1,187,100.00</u>	
		Total		<u>45,554,867.54</u>	

Un-presented contract award /agreement between the ministry and A.U. Enterprise - ₦428,000,000.00

In the course of the examination of payment vouchers presented during the 2023 audit inspection, it was observed that contract in favor of A.U ENTERPRISES for the procurement of chemical reagents for fumigation exercise in Kano state to the tune of ₦428,000,000.00, has no Contract Award/Agreement between the client (Ministry) and the contractor. Therefore, the quantity of items to be supplied were not taken on charge. Furthermore, there was no committee report on the fumigation exercise in the state.

2023 Tree Planting Campaign - ₦20,000,000.00

From the record examined during the period under review, it was observed that, ministry of environment received ₦20,000,000.00 remittance in respect of 2023 tree planting campaign, but physical verification of the sites revealed no evidence of the conduct of the exercise.

Outstanding Renovation And Working Materials - ₦6,582,000.00

The sum of ₦12,247,500.00 only in respect of the renovation of Hon commissioner’s office and procurement of working materials was received.

However, during audit physical verification of the expenditure, it was observed that only items to the tune of **₦6,665,500.00** were supplied. Procurement for the balance of **₦6,582,000.00** remains outstanding as shown in the Table Below.

S/N	Items	QTY	Physical	Differences	Rate ₦	Amount ₦
1	Wall Fans	12	7	5	24,000.00	120,000.00
2	Hisense Air Conditioners	2	1	1	296,000.00	296,000.00
3	Hp Lap Top Computers	5	0	5	320,000.00	1,600,000.00
4	Desk Top Computers	5	2	3	380,000.00	1,140,000.00
5	Photocopier Machine	2	0	2	653,000.00	1,306,000.00

6	External Hard Disk Drive Xtrabyte	2	0	2	45,000.00	90,000.00
7	Installation Of Internet & Subscr.	0	0	0	350,000.00	350,000.00
8	Complete Set Of Conference Chairs	21	0	21	80,000.00	1,680,000.00
Total		49	10	39		6,582,000.00

Un-Presented Project Files - ₦20,356,351.71

Two project files to the tune of ₦20,356,351.71 shown in the table below were not presented for audit examination during the inspection period.

S/N	Date	Project Title	Amount ₦
1	28/12/2023	Drainage Clearance At Murtala Muhammad Specialist Hospital	5,081,711.71
2	26/09/2023	Annual Mosquito Vector And Rodents Control	15,274,640.00
TOTAL			20,356,351.71

These observations were communicated to the Hon commissioner via correspondence, **Ref No AUD/PMA/MOENV/1/104**. Response is being awaited.

Ministry For Higher Education

Payments Made Without Internal Audit Checking - ₦242,266,461.50

Expenditure to the tune of ₦242,266,461.50 from 38 No. payment vouches presented in Appendix 7 at page 178 were not checked and stamped by the internal audit of the ministry which contravenes Kano State Financial Instruction (FI) provision 0609 and 1410.

However, during Audit revisit the Ministry claimed that it has requested for a posting of an Internal Auditor from the Ministry of Finance but the claim could not be authenticated.

Over Expenditure On Accreditation Programme By NBTE At Kano State Polytechnic - ₦14,981,447.23

Audit observations revealed an over expenditure of ₦14,981,447.23. The approved expenditure was ₦72,436,357.00 while total expenditure incurred amounted to ₦87,417,804.23. Further to this, the accreditation policy file was not presented for audit examination. Refer to Appendix 8 at page 180 for expenditure details please.

The observations were communicated to the Hon. Commissioner via our correspondence **Ref. No. AUD/PMA/MFHE/I/33**. Feedback is being awaited.

Ministry Of Works And Housing

During the 2023 financial Year Audit Inspection, the following were Observed.

Building Department Conventional Projects

Provision Of Early Fire Detection Solution At Sabon Gari Market, Fire Detection & Suppression For Six (6) Newly Built Cluster Block

Contract Sum: ₦318,359,576.69

Revised Contract Sum: ₦305,099,576.69

Contractor: ASY Global Invest Ltd

Audit Issues raised;

- i. Some of the camera channels on the control room monitor are not functioning (Offline).
- ii. The control room is not well kept and maintained.
- iii. The un-installed Gadgets in the control room are left unsecured.

Construction of 9 no. Motorized solar powered borehole base water supply project at Dawakin Tofa LGA

Contract Sum: ₦95,822,589.06

Contractor: A&A BORAK Techno Engineering

Audit Issues raised;

- i. Two Solar Panels were observed damaged at G.S.S Dandalama Town and Gangaren Dutse, borehole sites inspected.
- ii. The Boreholes do not efficiently supply water because it takes 3-4 days to fill the water reservoir indicating the water yield or level is poor.
- iii. Uncompleted Security Houses and Corrugated Chain Link Wire Fencing:
 - Tumfafi
 - Kabi layin Masallaci Alhaji Nuhu
 - Sabuwar Kaduna
 - Gangaren Dutse

Proposed Construction Of Central Market At Ganduje Town

Contract Sum: ₦146,883,348.85

Contractor: RALINS Tech. Nig. Ltd

Audit Observation:

- i. There was no signed contract agreement between the client (Ministry) and the Contractor, contrary to provision 10.0 & C4 of the Kano state Public Procurement Guideline.
- ii. Advance Payment of the sum of ₦73,441,671.43 was released to the contractor on 22/2/2023 without **Advanced Payment Guarantee** (APG) from the contractor which contravenes provision 10.1 (i) of the Kano state Public Procurement Guideline. Moreover, work did not commence at the proposed site as at the time of Audit Inspection.

Project Files Without Necessary Documentation As Required By The Kano State Procurement Guidelines: ₦1,212,994,506.14

S N.	File No	Project	Contract Sum ₦	Remark
1	PBE/SEC/2867	Completion of 7 No. Model Village Houses at Ganduje Town D/Tofa LGA	30,267,469.46	No Contract Agreement
2	PBE/SEC/2854	Provision of Early Fire Detection Solution at Sabon Gari Market, Fire Detection & Suppression for Six 6 Newly Built Cluster Block	305,099,576.69	Contract Agreement,
3	PBE/SEC/2868	Completion of 10 No. Model Village Houses at Ganduje Town D/Tofa	47,086,691.40	No Contract Agreement, No BOQ, No Due Process Payment Certifications
4	PBE/SEC/2248	Renovation Works at Kano State Afforestation Program Farm Centre Kano	155,886,207.04	No Contract Agreement, No Payment Voucher Regarding Payment Cert. 2
5	PBE/SEC/2712	Construction of 9 No. Motorized Solar Powered Borehole Base Water Supply Project at Dawakin Tofa LGA	95,822,589.06	No Contract Agreement
6	PBE/SEC/2665	Construction of Dairy Herd at Ganduje Town in Dawakin Tofa LGA	275,621,257.74	No Contract Agreement Attached, No Project Sign Board At The Site
7	PBE/SEC/2675	Proposed Construction of Central Market at Ganduje Town	146,883,348.85	No Contract Agreement Signed Attached
8	PBE/SEC/22725	Construction of Story Block of Office Accommodation & 5 Daily Prayer Mosque at SERVICOM Directorate Farm Centre Kano.	75,576,625.48	Contract Agreement
9	PBE/SEC/1914	Completion of Classroom Blocks at <i>Nurul Aulad Islamiyya School</i> , Kundila Housing Estate Zaria Road	80,750,740.42	No Contract Agreement
TOTAL			1,212,994,506.14	

NOTE:

- i. **Lack of signed Contract Agreement** is contrary to provision 10.0 & C4 of the Kano state Public Procurement Guideline.

Administration and General Services Department
Supply of fuel to MDAs from January to October, 2023

Findings:

1. From the files presented, it was observed that between January to October 2023; **769,845.00** liters of fuel (AGO/PMS) with cumulative value of **₦882,980,132.76** were Supplied to Government House and MDAs as presented in the table Below.

Record Of Fuel Supplied From January To October, 2023

SN	Month	Fuel Type	Litres	Rate ₦	Amount ₦		Approval Date
1	JAN	AGO	84,822.50	1,397.55	118,543,684.88		12/03/2023
		PMS	44,500	450	20,025,000.00		12/03/2023
			129,322.50		138,568,684.88	138,568,684.88	
2	FEB	AGO	65,250	1,397.55	91,190,137.50		03/03/2023
		PMS	45,600	450	20,520,000.00		03/03/2023
			110,850		111,710,137.50	111,710,137.50	
3	MARCH	AGO	75,100	1,397.55	104,956,005.00		10/04/2023
		PMS	24,000	450	10,800,000.00		10/04/2023
			99,100		115,756,005.00	115,756,005.00	
4	APRIL	AGO	84,072.50	1,397.55	117,495,522.38		10/05/2023
		PMS	24,000	450	10,800,000.00		10/05/2023
			108,072.50		128,295,522.38	128,295,522.38	
	02/06/2023	AGO	11,000	1,050.00	11,550,000.00		
		PMS	15,800	630	9,954,000.00		
			26,800		21,504,000.00	21,504,000.00	27/07/2023
	31 MAY TO 7 JUNE	AGO	13,800	1,397.55	19,286,190.00		
			13,800		19,286,190.00	19,286,190.00	07/08/2023
	17 TO 22, JUNE	AGO	26,350	1,088.44	28,680,394.00		
			26,350		28,680,394.00	28,680,394.00	14/08/2023
	10 To 15 June	AGO	11,700	1,397.55	16,351,335.00		
			11,700		16,351,335.00	16,351,335.00	07/08/2023
	6 To 16 August	AGO	29,250	1,088.44	31,836,870.00		
		PMS	4,000	910.53	3,642,120.00		
			33,250		35,478,990.00	35,478,990.00	24/08/2023
	26-Aug	AGO	105,000	1,218.00	127,890,000.00		
	26-Aug	PMS	15,000	1,000.00	15,000,000.00		
			120,000		142,890,000.00	142,890,000.00	Executive
	15-Sep	AGO	20,000	1,552.94	31,218,214.00	31,218,214.00	09/10/2023
	22-Sep	AGO	35,300	1,552.94	54,818,728.00	54,818,728.00	17/10/2023
	27-Sep	AGO	35,30	1,088.4	38,421,932.00		
			35,30		38,421,932.00	38,421,932.00	
	TOTAL		769,845.00			882,980,132.76	

Observations:

- i. There were no comprehensive details of the approved companies as fuel suppliers from May to December, 2023.
- ii. The files presented do not contain the following important records.
 - a) Company Profile(s).
 - b) Evidence of Works Registration certificate with the Ministry of Works & Housing

- c) Signed Contractual Agreement.
- d) Engagement letters, etc
- iii. Outstanding Approval/ Documents Regarding the Fueling:
 - a) A.A. Karansi: ₦21,061,314.00 31/08/2023
 - b) Comprehensive fuel supplied details and their approvals for the Month of November and December, 2023.

Mechanical And Electrical Department

Findings:

Kano State Hydro Electric Power Projects: ₦12,522,277,381.09

Observations:

- i. As at the time of the Audit verification, it was observed that, the Tamburawa water treatment plant could not efficiently endure the required energy from the state Hydro Electric power because the pumps require repairs/maintenance which consequently hindered the effective running of the facility from the allotted power load.
- ii. Valuation Certificates raised from Due Process Bureau (DPB) since the inception of the project were not presented for Audit examination.

Management/Maintenance, Of The Solar Streetlight, Laser, Clocks Solar Backup & Security At Muhammad Buhari Interchange Nnpc Mega Station Rotary Intersection

Contract Sum: ₦90,000,000.00

Contractor: X-Rock Investment

Observation:

- i. The Time Clock is not calibrated/programmed to show the actual timing as at the time of the Audit verification exercise. It was not synchronized and maintained as contained in the scope of the contract.
- ii. The Artificial grass at the underpass designed for aesthetics and beautification is not well kept as visibly there was debris on it.

Kano State Fibre Optics Network Project

Contract Sum: ₦1,972,811,084.30

Contractor FRI Const. Ltd

Additional 30km Kano State Fibre Optics Network Project

Contract sum: ₦764,768,658.27

Contractor FRI Const. Ltd.

Observation:

The center was commissioned and concessioned to a private company but it did not commence commercial activity for it to generate the desired revenue for the state government being the intended purpose for the concession agreement.

TASK FORCE ON REHABILITATION OF THE METROPOLITAN STREET AND TRAFFIC LIGHTS.

Findings:

- i. The Task Force On Rehabilitation of the Metropolitan Street and Traffic Lights was given multiple approvals for the reactivation of 15 NO. streetlights to the tune of ₦243,498,779.38 - CAD/EXCO/6/I/64 27TH OCT, 2023
- ii. Bulk Purchase of street and traffic lights fittings and accessories in Kano Metropolis to the tune of ₦420,000,000.00. - CAD/EXCO/6/i/83 of 8th Nov,2023

Observations:

- i. There were no details of the procurement method employed and no invoices.
- ii. There were no details of items procured from the ₦420,000,000.00 approval granted for the bulk purchase.
- iii. Stores records of the procured items were not available.

Supply Of Diesel (Ago) Used For Powering Metropolitan Streetlight Generating Sets

Findings:

It was verified that, from May to September, 2023 the Quantity of Diesel (AGO) supplied for powering Metropolitan streetlight stood at **974,460.00** liters of Diesel (AGO) with cumulative value of **₦1,172,621,765.00** only as per table below.

Details Of Approvals Presented For Audit Examination

Date	Destination	QTY	Approved Rate ₦	MDA	Amount ₦	Approval Date
May, June	Street Lights	6,950.00	1,155.00	Task Force SLC	8,027,250.00	Council 27/10/23
May, June	Street Lights	195,300.00	1,225.00	Task Force SLC	239,242,500.00	Council 27/10/23
July	Street Lights	219,968.00	1,175.00	Task Force SLC	258,462,400.00	Council 08/11/23
August	Street Lights	264,641.00	1,205.00	Task Force SLC	318,892,405.00	Council 27/10/23
September	Street Lights	287,601.00	1,210.00	Task Force SLC	347,997,210.00	Council 08/11/23
	TOTAL QTY	974,460.00		TOTAL	1,172,621,765.00	

Observations:

- i. There were no details of the suppliers and the Quantity supplied to the Task Force in the file presented for Audit examination.
- ii. There was no documentation referencing the Quantity supplied been taken on charge by the store officer and no distribution schedule designed for the streetlight generators accordingly.
- iii. Signed contract agreements between the client and the suppliers were not presented for Audit.
- iv. All efforts to receive and examine records/documents regarding the Task Force expenditures, supplies and payments were unsuccessful.
- v. The approval for the month of October, 2023 was not presented for Audit Examination.

Constituency Project

Administrative Charges - ₦110,000,000.00

Observation:

It was observed that 2.5% Admin Charges on ₦4,400,000,000.00 constituency projects to the tune of ₦110,000,000.00 was received by the ministry but the records detailing the expenditure on Administrative charges were not presented.

Direct Labour Procurements During The 2023 Financial Year

Findings:

During the 2023 financial year, remittances to the tune of ₦394,738,898.16 were received for 19No. procurements through Direct Labor.

Observation:

Payments Without Internal Audit Checking – ₦ 25,725,452.54

During examination of the accounting records for the period under review, it was observed that payments to the tune of ₦ 25,725,452.54 were made without internal Audit checking which violated financial Instruction provision (FI)1410.

Procurement Without Vat Deductions - ₦6,543,475.86

The table below presents expenditures incurred to the tune of ₦130,869,517.24 only without 5% VAT deductions.

SN	File No.	Description	Contract Sum ₦	VAT 5%
1		Being Funds For The Renovation Of 10 No. House (Gida Goma)	37,945,631.41	1,897,281.57
2	PBE/SEC/2896	Procurement Of Chemical Form	4,200,000.00	210,000.00
3	PBE/SEC/2898	Reactivation Of Security Observation Centre At Kofar Nassarawa	6,931,236.91	346,561.85
4	PBE/SEC/2892	Repairs Of Roof Leakages At Ministry Of Planning & Budget, Audu Bako Secretariat, Kano:	4,046,756.00	202,337.80
5	PBE/SEC/2938	Being Funds For The Renovation Of Equipment In Respect Of S.A Women, Children And Disabled	3,335,000.00	166,750.00
6	PBE/SEC/2934	Being Funds For The Construction Of Nurul Al Bab Islamiyya School At Giginyu Nassarawa LGA	74,410,892.92	3,720,544.65
TOTAL			130,869,517.24	6,543,475.86

Outstanding Direct Labour Procurement Project Files: ₦46,514,580.07

The under listed Direct labour project files and their Payment Vouchers were not presented for Audit examination.

S. N	Project Title	Procurement	Amount Released ₦
1	Renovation Of Murtala SP. Hospital	Direct Labour	9,880,438.36
2	Being Funds For The Repairs And Maintenance Of Government House Access Gate	Direct Labour	2,596,125.00
3	Renovation SSA On Works	Direct Labour	5,417,303.98
4	Renovation Works At Accident & Emergency Unit MMSH	Direct Labour	18,351,663.63
5	Being Funds For The Renovation Works At Directorate Of Protocol Government House, Kano	Direct Labour	1,219,049.10
6	Restoration Of Light And Other Electrical Works At NYSC Orientation Cam Karaye	Direct Labour	9,150,000.00
Total ₦			46,614,580.07

**General Renovation Of Hasiya Bayero Paediatric Hospital
Kofar Kudu, Emirs Palace Kano- 11,797,762.00**

Observations:

- i. Incomplete Retirement of expenditure ₦11,197,762.00
- ii. There was no evidence of Refund of Treasury Loan of ₦600,000.00 taken during the renovation works.

General Renovation Of Coronation Hall- ₦38,943,354.35

Observation:

The Cash Sales invoices presented amounting to ₦38,943,354.35 do not bear

- **Invoice Number**
- **Date**
- **Name of the Procurement Entity and**
- **Customer's signature.**

The observations were communicated to the Hon commissioner through our correspondence **No. AUD/PMA/MOW&H/I/124**). The Ministry's Acknowledgement **Ref. No. S.329/T/12** Dated 22nd May, 2024 was received, but Responses on the Audit Observations is still being awaited.

Kano State Road Maintenance Agency (Karma)

During the 2023 Audit Inspection exercise of Kano State Road Maintenance Agency (Karma) the following were observed.

Un-Retired Expenditure – ₦572,851,803.33

The expenditures to the tune of ₦572,851,803.33 in the table below were not retired with supporting records

SN	Date	PV No.	Details	Contractor	Amount ₦	Remark
1	15/10/23	Nil	Emergency maintenance of: i. Sani Abacha Indoor Stadium. ii. Sani Abacha to Civic Centre Road iii. Gashash Road behind Daula Hotel	KARMA Direct Labour	17,173,601.17 14,961,582.52 31,215,665.54	Not Retired
2	20/07/22	Nil	Maintenance of 5No. Roads – Ribado , Race Course, Obasanjo, Sani Abacha & Independence Roads	KARMA Direct Labour	52,309,467.44	“ ”
3	7/07/23	Nil	Desalting of Some selected metropolitan roads for 2023	KARMA Direct Labour	71,094,110.44	“ ”
4	19/10/23	Nil	3Cell Box Culvert at Danya Kwakwaci Gwarzo LGA	KARMA Direct Labour	63,169,633.16	“ ”
5	19/1/2023	Nil	Rehabilitation of road from Kofar Kansakali to Rimin Auzinawa	Gulu Engr. Tech Serv.	100,000,000.00	“ ”
6	19/1/2023	Nil	Rehabilitation of road from Kofar Kansakali to Rimin Auzinawa	Gulu Engr. Tech Serv.	100,000,000.00	“ ”

7	19/1/2023	Nil	Rehabilitation of road from Kofar Kansakali to Rimin Auzinawa	Gulu Engr. Tech Serv.	100,000,000.00	“ ”
8	15/5/2023	Nil	Clearance of AKK Industrial estate at Tamburawa	Idris Muhd	3,511,000.00	“ ”
9	17/5/2023	Nil	Clearance of AKK Industrial estate at Tamburawa	Dahiru Suleman	2,590,000.00	“ ”
10	17/7/2023	Nil	Control of Minor flooding at BUK Road to Kofar Famfo Junction	D. Drainage	3,414,173.06	“ ”
11	16/7/2023	Nil	Re-maintenance of sabo bakin Zuwo Road	D. Drainage	7,927,000.00	“ ”
12	16/7/2023	Nil	Re Maintenance of Nassarawa Hospital	Engr. Auwalu Musa	5,485,570.00	“ ”
TOTAL					572,851,803.33	

Non-Documentation: Kofar Kansakali To Rimin Zakara Western Bypass

Project file No. KARMA/ops/212/v/009 in respect of contract awarded to Gulu Engineering & Technical Services for road rehabilitation from Kofar Kansakali to Rimin Zakara western bypass to the tune of ₦500,000,000.00 lacks necessary contract award documentation which are:

- i. Signed Contract award/Agreement
- ii. Contractor's eligibility documentation
- iii. Contractor's annual payment of works registration to the state Government
- iv. Advanced Payment Guaranty
- v. Evidence of payment of the deducted statutory taxes to the relevant authorities.

Un-verified 30 no. Roads rehabilitation/maintenance – ₦1,000,000,000.00

Contracts to the tune of ₦990,900,000.00 only in respect of 30 No. roads rehabilitation/maintenance were awarded to three (3) No. contractors as follows:

- i. Arafat Multi Resources Limited ₦328,128,680.61
- ii. 1st Step Construction Limited ₦340,221,277.33
- iii. North Stone Construction Co. LTD ₦322,550,042.05

Despite the fact that, the total sum was released to the contractors, it was observed that the rehabilitation/ maintenance was not done. Kano State Road Maintenance Agency KARMA was unable to show the Audit Team the project sites for physical verification. The balance of ₦9,100,000.00 was also not accounted for.

Un-Acknowledged Casual Staff Allowance Payment – ₦4,560,000.00

Payment voucher detailed below do not contain sub-receipt attachment detailing full list of beneficiaries and their acknowledgement signatures.

Date	PV. No.	Description	Payee	Amount ₦
26/06/23	Nil	Casual staff Allowance	Casual Staff	4,560,000.00

These observations were reported to the Managing Director through our correspondence Ref. No. AUD/PMA/KRM/I/35. Response is being awaited.

Ministry Of Education

Outstanding Books Procurement – ₦4,750,000.00

The under listed books procurement were not supplied by the assigned suppliers.

SN	Details	Supplier	Amount ₦	Remark
1.	Ganduje Gatan Ilmi Text Book	Safiya Bako Danbatta	3,000,000.00	Not Supplied
2.	Computer at Tsangaya	Hadiza Tijjani Ahmad	1,750,000.00	Not Supplied
Total			4,750,000.00	

Un-Accounted Expenditure - ₦4,440,600.00

The sum of ₦242,200,490.00 was remitted to the Headquarters for the Direct Purchase of Boarding schools food stuff. ₦237,759,890.00 worth of foodstuff were procured and records verified by the Audit team. The balance of ₦4,440,600.00 remain unaccounted.

Un-Retired Expenditures - ₦513,082,970.00

1. The former chairperson feeding committee received the sum of ₦511,685,970.00 from the Ministry of Finance Development for the purpose of boarding Secondary Schools Students feeding without supporting documents.
2. Boarding schools feeding committee secretary was given the sum of ₦1,397,000.00 for transportation, loading and offloading of procured food stuff supplied to boarding schools. The expenditure was not retired with supporting record.

Under Supply Of Food Items To Boarding Secondary Schools During The First Term 2023/24 Academic Session- ₦36,817,037.00

The table below presents a summary of the differences between the Government payments made to the contractor(s) and what was actually supplied to the schools during the first semester 2023/24 (14 Weeks) academic session.

S/N	School	Approved ₦	Actual ₦	Difference ₦	Remark
1.	GGC Kano	29,524,340.00	21,773,624.00	7,750,696.00	Refer to Appendix 9
2.	GGC Dala	19,110,420.00	12,495,240.00	6,615,180.00	Refer to Appendix 10
3.	GGASS Goron Dutse	22,162,140.00	17,216,479.00	4,884,661.00	Refer to Appendix 11
4.	GGSSS Shekara	27,718,420.00	20,845,160.00	6,873,360.00	Refer to Appendix 12
5.	First Lady Collage	40,942,800.00	30,231,660.00	10,693,140.00	Refer to Appendix 13
Total		139,440,100.00	102,562,163.00	36,817,037.00	

Outstanding Contract Supply - ₦4,494,906.97

During the examination of the contract file **Ref. No. MOE/SMBT/001/2023** in respect of contract awarded to HALIMATU SADIYA Nig. Ltd to the tune of ₦33,146,374.37 for the supply of:

- Double Decker Beds
- 3 Seater Student Furniture
- Computers and
- Other Finishing parts.

It was observed that, the sum of ₦23,202,467.07 was released to the contractor. However, the contractor/Supplier did not supply the computers and other finishing part of the contract at Gifted Academy Ganduje valued at ₦4,494,906.92 as per the prepared interim certificate found in the referred file.

Un-Presented Project Files

The under listed project files were not presented for Audit examination during the inspection exercise:

S/N	Details	Contractor
1.	Repairs and Renovation of Dilapidated Structures at Buremawa Primary School	ARENA 63
2.	Construction, Renovation of Dilapidated structures and supply of student furniture at GGSS Yalwa, Dala LGA	ASASCO Nig. Ltd
3.	Repairs and Renovation of Classroom, Office and Construction of Gate at professor Hafsat Abdullahi Umar Ganduje, Jaoji	NINETEEN Consult Ltd.
4.	Construction of 2No. Solar Powered Boreholes, 12,000 liters and 9 meters high tower tank and pump to supply water to the main tank on top of Gidan Murtala Building	RUWASA
5.	Establishment of S.I.S in Madobi LGA	BUKAR MAKODA AND Sons

The Observations were reported to the Hon. Commissioner via correspondence **Ref. No. AUD/PMA/MOE/I/139**. Response is being awaited.

Section IV

General

Staff Strength

The Office of the State Auditor-General has staff strength of One hundred and thirty eight (138) varying from junior to senior officers. This is grossly inadequate, due to lack of auxiliary staff (cleaners, messengers and computer operators) and qualified technical personnel especially Engineers (Civil and Structural), Quantity Surveyors and Architects that need to be employed and placed into appropriate Departments.

Staff progression, development and welfare are among the traditional features of the Office. A total number of twelve (12) staff went on training in different professional courses while forty-three (43), junior and senior, were promoted to different grade levels in January and July.

A total number of fifteen (15) staffs were sponsored to undergo ANAN professional studies during the year 2023

To further promote accountability and transparency in the management of public funds, staff need to be motivated to ensure efficiency and effectiveness in the discharge of their statutory responsibilities. The need for continued training and re-training (Local and foreign) of staff especially on Information and Communication Technology (ICT) which 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.

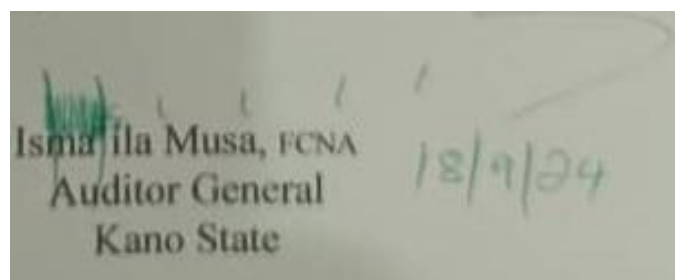
I am appealing to the Ministry to always include all the necessary schedules/underlying records as well as other related accounting documents required when submitting end of the year financial documents. Our Statutory functions of auditing the Accounts and Financial Statements is considerably slowed 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.

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

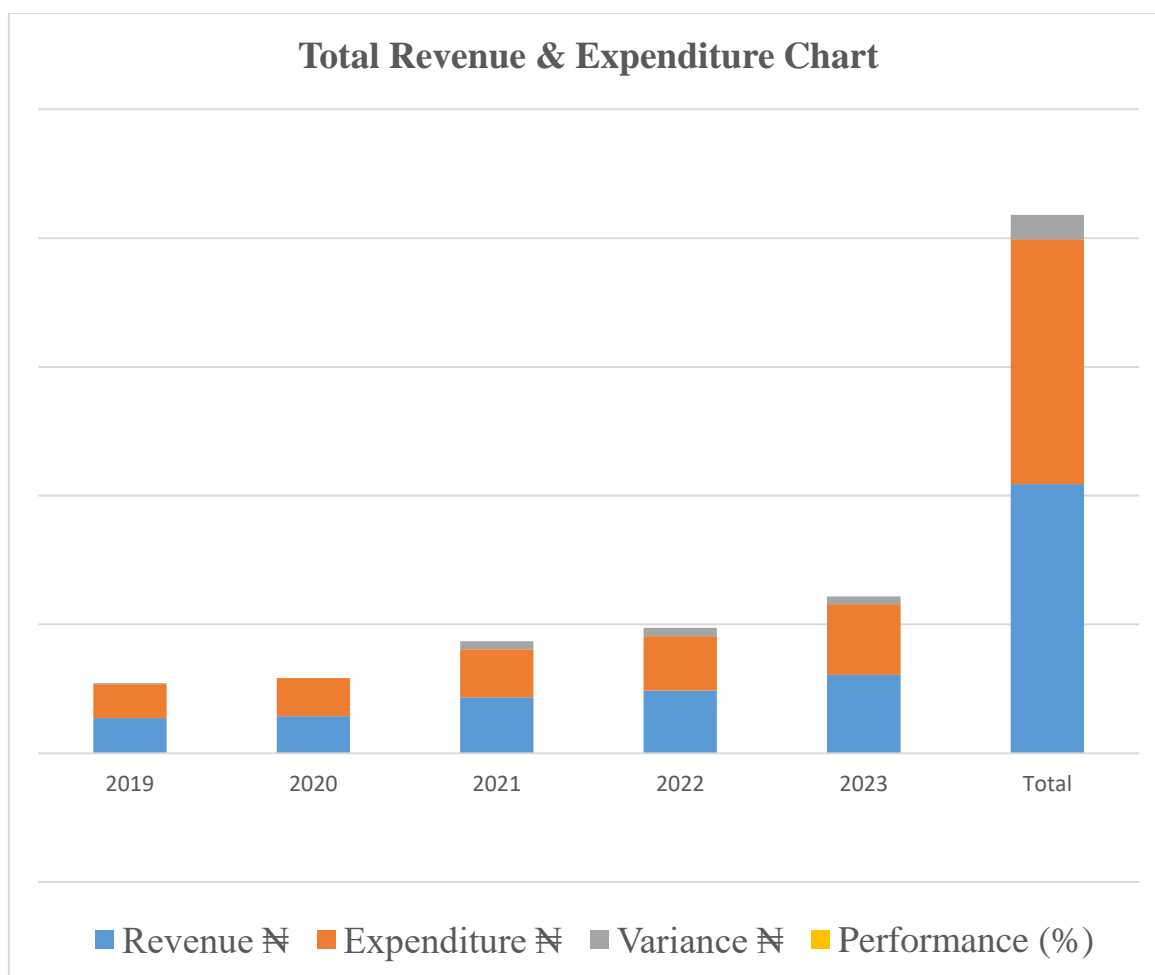


Ismaila Musa, FCNA
Auditor General
Kano State
18/9/24

Appendix 1

Total Revenue & Expenditure

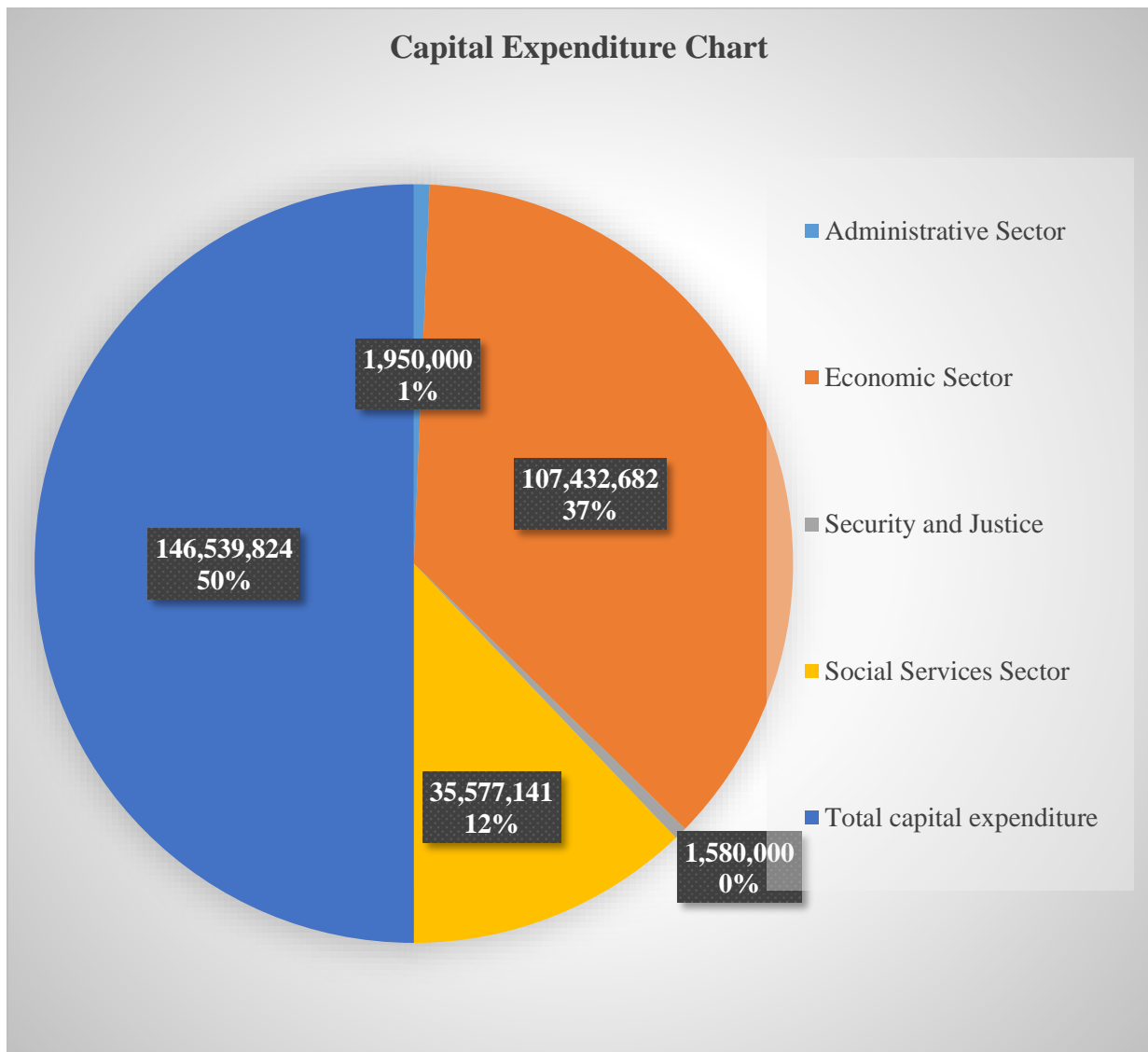
Year	Revenue ₦'000	Expenditure ₦'000	Variance ₦'000	Performance (%)
2019	136,087,640.00	131,738,171.00	4,349,469.00	96.80
2020	143,895,414.00	147,472,790.00	(3,577,376.00)	102.48
2021	217,481,564.00	185,979,945.00	31,501,621.00	85.51
2022	243,472,252.00	211,303,164.00	32,169,088.00	86.78
2023	304,368,172.00	274,398,735.00	29,969,437.00	90.15
Total	1,045,305,042.00	950,892,805.00	94,412,237.00	90.96



Appendix 2

Capital Expenditure

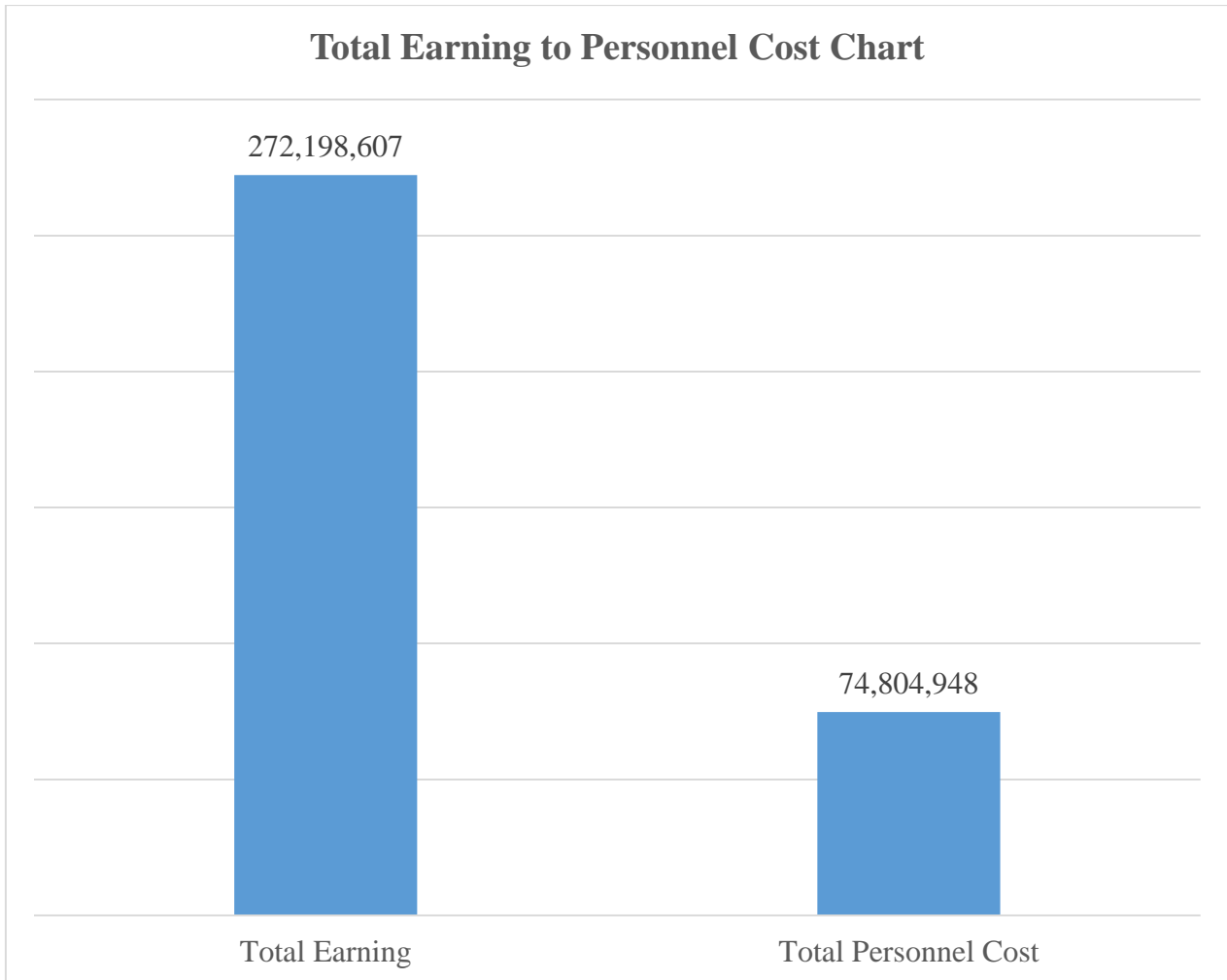
Detail	Actual ₦'000
Administrative Sector	1,950,000
Economic Sector	107,432,682
Security and Justice	1,580,000
Social Services Sector	35,577,141
Total capital expenditure	146,539,824



Appendix 3

Total Earning To Personnel Cost

S/N	Detail	Amount ₦'000
1	Total Earning	272,198,607
2	Total Personnel Cost	74,804,948

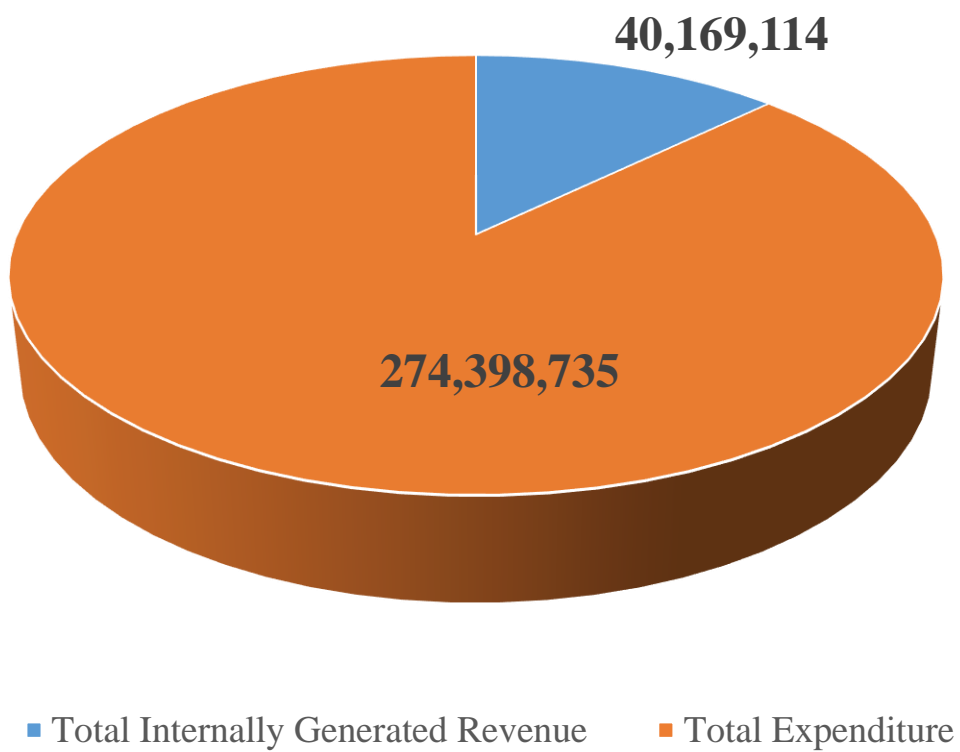


Appendix 4

Internally Generated Revenue To Expenditure

S/N	Detail	Amount ₦'000
1	Total Internally Generated Revenue	40,169,114
2	Total Expenditure	274,398,735

Internally Generated Revenue Chart



Appendix '5'

Gratuity/Death Benefit Files Balances For The Year Ended 31 December 2023

Balance brought forward	76
Add;	
Files Received(new)	724
Return query	<u>149</u>
Total files available for the year	949
Less;	
Files Treated	808
Files Queried	<u>94</u>
Total files treated /queries for the year	902
Balance carried forward	47

Appendix 'A'

Gratuity/Death Benefit Payable For The Year Ended 31st December 2023

S/N	Month	Gratuity ₦	Death Benefit ₦
1	January	336,280,578.54	11,950,654.55
2	February	340,795,585.94	40,145,220.56
3	March	220,740,360.94	13,565,676.32
4	April	97,857,335.04	20,405,353.60
5	May	116,368,194.67	7,946,378.77
6	June	73,445,046.41	22,513,400.02
7	July	60,336,384.60	63,532,612.77
8	August	47,536,223.61	67,538,035.00
9	September	200,740,704.75	96,561,270.63
10	October	116,991,320.59	78,769,884.27
11	November	215,828,707.14	92,292,701.91
12	December	99,717,701.80	154,314,482.99
	Total	1,926,638,144.03	669,535,671.39

Appendix 'B'

Various Deductions Made from Examination of Computations, 2023

Month	In lieu of Notice ₹	In lieu of Overstay ₹	In lieu of Overpay ₹	Car loan ₹	Refurbishing Loan ₹	Motor Cycle Loan ₹	Total ₹
January	2,131,060.74	931,019.46	426,302.73	601,666.49	28,333.22		4,118,382.64
February	1,033,666.23	2,069,430.63	2,297,832.15	796,666.66	-	-	6,197,595.67
March	3,139,515.66	3,005,022.74	4,011,740.65	439,166.50	-	-	10,595,445.55
April	518,301.20	-	1,538,335.52	344,333.23	-	-	2,400,969.95
May	2,250,832.87	-	2,910,574.90	213,333.12	-	-	5,374,740.89
June	350,264.12	-	333,772.16	169,999.83	-	-	854,036.11
July	806,207.78	8,368,989.48	2,615,775.41	103,333.23	-	-	11,894,305.90
August	965,880.91	2,425,615.77	2,619,946.63	303,333.17	-	-	6,314,776.48
September	706,693.30	-	3,613,497.11	486,666.62	-	-	4,806,857.03
October	1,215,825.92	-	6,402,255.38	141,666.66	-	-	7,759,747.96
November	1,773,998.12	-	7,659,473.02	764,999.94	-	-	10,198,471.08
December	1,220,622.49	-	11,054,268.03	348,332.09	34,166.53	46,500	12,703,889.14
Total ₹	16,112,869.34	16,800,078.08	45,483,773.69	4,713,497.54	62,499.75	46,500	83,219,218.40

Appendix 'C'

Contract Gratuity File Balances For the Year Ended 31 December, 2023

Balance brought forward	9
Add;	
Files received (new)	0
Return Query	0
Total Files available for the year	9
Less;	
Files Treated	0
Files Queried	9
Total files treated/queried for the year	9
Balance carried forward	0

Appendix 'D'

Contract Gratuity Payable for the Year Ended 31st December, 2023.

S/N	Month	Contract Gratuity ₦'000
1.	January	
2.	February	
3.	March	
4.	April	
5.	May	
6.	June	
7.	July	
8.	August	
9.	September	
10.	October	
11.	November	
12.	December	

Appendix 6

Personnel Cost

S.N	MDAs	2023 Final Budget ₦'000	2023 Actual ₦'000	Variance -/+ ₦'000	%
1	Government House	61,005	64,416	- 3,411	106
2	Deputy Governor's Office	21,215	24,885	- 3,670	117
3	Guidance and Counselling Board	13,446	13,519	- 73	101
4	Public Complaint & Anti-Corruption Commission	98,098	103,918	- 5,820	106
5	Community Re-orientation Council	27,723	29,790	- 2,067	107
6	Protocol Directorate	13,213	15,263	- 2,050	116
7	Kano State Bureau of Statistics	27,228	27,964	- 736	103
8	Public Account Committee	13,571	13,728	- 157	101
9	Min. of Information & internal Affairs	237,631	274,050	- 36,419	115
10	Abubakar Rimi Television Corporation	116,390	116,485	- 95	100
11	Government Printing Press	60,074	60,912	- 838	101
12	Kano State Censorship Board	19,106	20,887	- 1,781	109
13	Office of the Head of Civil Service	1,398,654	1,449,047	- 50,393	104
14	Pension Fund Trustees	22,976	27,900	- 4,924	121
15	Civil Service Commission	23,525	24,564	- 1,039	104
16	Kano State Ind. Elect. Comm.	26,954	40,014	- 13,060	148
17	Kano State Hisbah Commission	224,328	327,720	- 103,392	146
18	KASCO	43,026	43,208	- 182	100
19	Ministry of Commerce Ind. & Co-op.	202,646	205,353	- 2,707	101
20	Kano State Fire Service	674,527	741,667	- 67,140	110
21	History & Culture Bureau	88,309	144,272	- 55,964	163
22	Zoological & Wild Life Mgt. Agency	139,792	141,038	- 1,247	101
23	Ministry of Planning & Budget	52,672	71,562	- 18,890	136
24	Kano State Road Transport Agency (KAROTA)	1,200,986	1,492,312	- 291,326	124
25	Ministry of Justice	312,315	324,486	- 12,171	104
26	Youth Development Directorate	42,562	48,127	- 5,565	113
27	Kano State Sports Commission	154,872	188,626	- 33,754	122
28	Agency for Mass Education	274,493	319,652	- 45,159	116
29	Science & Technical Schools Board	2,145,493	2,234,501	- 89,008	104
30	Senior Secondary Schools Mgt. Board	16,013,016	18,415,240	- 2,402,224	115
31	Kano State Islamic & Qur'anic School Board	21,600	31,224	- 9,624	145
32	Kano State Scholarship Board	29,534	29,837	- 303	101

S.N	MDAs	2023 Final Budget ₦'000	2023 Actual ₦'000	Variance -/+ ₦'000	%
33	Ministry of Health	1,172,492	1,173,111	- 620	100
34	H.M.B. (HQ and Zones)	12,497,972	14,863,713	- 2,365,741	119
35	Primary Health Care Mgt. Board (PHCMB)	183,331	306,370	- 123,039	167
36	Refuse Management & Sanitation Board (REMASAB)	-	144,275	- 144,275	0
37	Ministry for Local Government	78,670	81,105	- 2,435	103
38	College of Education & Preliminary Studies	832,814	958,341	- 125,527	115
39	RMK College of Basic & Remedial Studies T/Wada	436,484	467,183	- 30,699	107
40	Kano State Polytechnic	2,250,844	2,728,596	- 477,752	121
41	Aminu School of Islamic Legal Studies	1,007,683	1,440,270	- 432,587	143
42	Audu Bako College of Agric Danbatta	519,388	615,380	- 95,992	118
43	Sa'adatu Rimi University Kano	2,546,101	2,754,816	- 208,715	108
	TOTAL PERSONNEL COST	45,326,758	52,599,323	- 7,272,565	116

Appendix 7

Payments Made Without Internal Audit Checking - ₦242,266,461.50

S/N	Date	PV No	Econ Code	Payee	Description	Amount ₦
1	25/09/23	0009	22021020	Foreign Scholarship	Operational Funds For Foreign Scholarship 2023 Program	3,000,000.00
2	25/09/23	0008	22021020	Foreign Scholarship	Funds For The Processing of Visa For Foreign Scholarship 2023 Students	3,000,000.00
3	25/09/23	0010	22021020	Muhammad Sharifai	Processing Of Visa For Foreign Scholarship 2023 Programs	3,000,000.00
4	08/10/23	0012	22021020	Foreign Scholarship Visa & Accom	Visa Fee & Accommodation For Foreign Scholarship 2023 Program	4,506,000.00
5	24/10/23	Nil	21020104	Hon. Comm.	Official Escort To India For Six No. Committee Selected From Kano- Delhi (India)	5,700,000.00
6	21/11/23	Nil	Nil	Muhd Muhd Sulaiman & 1 Other	Travelling Expenses & Visa Fees For One Candidate & Travel Expenses Plus Refunding	807,450.00
7	01/09/23	0009	Nil	Hon. Comm.	Operational Funds For Foreign Scholarship 2023 Program	517,900.00
8	26/09/23	0013	22021020	Hon. Comm.	Operational Funds For Foreign Scholarship 2023 Program	2,000,000.00
9	26/09/23	0011	22021020	Abubakar Haruna Getso (ES Scholarship)	Operational Funds For Foreign Scholarship 2023 Program	3,349,000.00
10	29/09/23	0015	22021020	NDLEA	Ongoing 1001 Foreign Scholarship Program	31,000,000.00
11	12/10/23	Nil	23050101	Kano State Scholarship Board	Operational Funds To 550 No. Kano State Indigenes To Study In Various Master's Degree Program In India And Uganda With The Students Orientation/ Interactive Session With Relevant Stake Holders	5,000,000.00
12	Nil	0009	23050101	Hon Comm.	Travelling Expenses & Travel Estacode To India For Kano State Sponsored Students For Foreign Scholarship	21,223,000.00
13	17/10/23	0001	22020103	Alh. Mustapha Muhammad	Exchanging Of Naira To Dollars	7,301,000.00
14	09/10/23	0013	22021020	Foreign Scholarship Visa & Accom	Visa Fee & Accommodation For Foreign Scholarship 2023 Program	5,887,000.00
15	04/10/23	0011	22021020	Foreign Scholarship	Authentication Of Credentials Of 2023 Candidates At F.M.E	145,500.00
16	05/10/23	0010	Nil	Aminu Mohammad Yaya	Continuation Of NDLEA Operational Funds For Foreign Scholarship 2023/23 Program	1,642,200.00
17	17/10/23	Nil	22020101	Aisha Ayuba Ismail	Sponsoring Medical Students At Near East University, Cyprus	4,530,406.50
18	27/10/23	0016	22020104	Hon Comm. & Tech Assist (Dr. Kabiru Yau	DTA To Uganda As Official Escort For Admitted Master's Degree	7,296,000.00
19	27/09/23	0014	22021020	SP Bello Muhammad	Continuation Of Payment Of Kano State Scholarship Board	2,000,000.00
20	23/10/23	0015	22021020	Foreign Scholarship Visa	Operational Expenses On Foreign Scholarship Students 2023	11,000,000.00
21	Nil	0008	22021020	Hon Comm.	2023 Foreign Scholarship Operational Funds	455,800.00

S/N	Date	PV No	Econ Code	Payee	Description	Amount ₦
22	17/10/23	Nil	22020510	Hon. Comm.	Refunding Money As Fees Of Visa, Pocket, Room/ Accommodation	37,000,000.00
23	27/11/23	Nil	22020510	Hon. Comm. & Acting Ps	Trip Of Govt. Official Escort Students To India & Uganda For Commencement Of Academic Activities	10,797,000.00
24	06/11/23	Nil	22020209	Kabiru Yau Abdullahi	Refunding Expenses Of Facilitation Of 850 Batch A Of 1001 For Foreign Scholarship Program 2023/2024	2,835,110.00
25	02/11/23	Nil	22021020	Hon. Comm. & 1 Other	Funds To Escort Students To Lulu A One Way Air ticket From Kano To Kampala- Kano	1,900,000.00
26	27/10/23	Nil	22021020	Foreign Student Scholarship	Visa Processing & Pocket Money Foreign Scholarship 2023 Operational Program	5,040,000.00
27	16/10/23	Nil	22021020	Foreign Student Scholarship	Refund Air Ticket Of Local Running Services Charges	1,195,000.00
28	24/11/23	0018	Nil	Acting Ps	Provision Of Gesture At MAKIA & Other Operation Expenses Of Foreign Scholarship	546,000.00
29	22/11/23	Nil	Nil	Foreign Student Scholarship	3rd & 4th Batch Of State Sponsored Students At Mal. Aminu Kano International Airport	1,030,000.00
30	06/11/23	Nil	22021002	Malam Usman Isyaku 110 Others	Students Accommodation Fees	908,000.00
31	21/11/23	Nil	Nil	Dr. Najib Hamisu Umar	Escort The Forth Batch Of Kano State Sponsored Students To Various Universities In India	1,363,250.00
32	07/11/23	Nil	Nil	Foreign Student Scholarship	Operational Funds For Foreign Scholarship 2023 Programs	3,000,000.00
33	27/11/23	Nil	Nil	HOGAS & Associates Nig Ltd	Deliberation Of 30 Mins Coverage & Advertisement For Kano State Foreign Scholarship Programs	415,000.00
34	20/12/23	600	22021020	Foreign Student Scholarship	Operational Funds For Foreign Scholarship Programs (Committee Allowance)	16,100,000.00
35	11/12/23	Nil	22020510	Foreign Student Scholarship	Operational Funds For Foreign Scholarship Programs Up-Keep As A Loan For The Running Of Programs	14,850,000.00
36	11/12/23	Nil	22020510	Nil	Operational Funds For Foreign Scholarship Programs Expenses	15,611,345.00
37	06/12/23	Nil	22020510	DAPRS/Committee Members	Operations Of The Committee On Foreign Students Scholarship Assignment	500,000.00
38	12/12/23	Nil	22020510	Kano State Scholarship Board	Estacode & Other Logistics For Special Assignment To Uganda	5,814,500.00
TOTAL						242,266,461.50

Appendix 8

Over Expenditure On Accreditation Program By NBTE

At Kano State Polytechnic - ₦14,981,447.23

SN	Date	Pv No	Econ Code	Payee	Description	Amount ₦
1	22/09/23	908	22021001	CPV	Documentation & Logistics To Sot For The Forthcoming Accreditation	2,150,000.00
2	22/09/23	909	22021001	CPV	Documentation & Logistics To Sot For The Forthcoming Accreditation	1,200,000.00
3	22/09/23	910	22021001	CPV	Documentation & Logistics To Sot For The Fort hcoming Accreditation	300,000.00
4	22/09/23	911	22021001	CPV	Documentation & Logistics To Sot For The Forthcoming Accreditation	700,000.00
5	22/09/23	912	22021001	CPV	Documentation & Logistics To Sot For The Forthcoming Accreditation	600,000.00
6	03/10/23	952	22021101	CPV	Accreditation Team Will Be Lodged Ni'ima Guest Palace, Nassarawa	10,000,000.00
7	17/10/23	988	22020801	CPV	Purchase Of Fuel For Accreditation Committee Sorted	10,000.00
8	17/10/23	995	22021011	CPV	Repairs & Upgrade Architecture Dept. & Purchase Of Metal Doors At SES	155,000.00
9	17/10/23	907	22021001	CPV	Refreshment & Logistics To Main Central Accreditation Comm.	453,000.00
10	17/10/23	996	22021011	CPV	Purchase Of Equipment At Mass Comm. Dept. & Library	494,800.00
11	17/10/23	997	22021011		Documentation & Logistics To 4 Unit Library & Central Library	150,000.00
12	17/10/23	998	22021011	CPV	Purchase Of equipment/Gadgets Needed	744,000.00
13	18/10/23	1005	Accreditation	CPV	Art & Design & Other 7 Dept. Preparation For The Upcoming	1,638,000.00
14	18/10/23	999	22021011	CPV	Preparation Of Accreditation	587,500.00
15	18/10/23	1000	22021011	Director SES	Preparation Of Accreditation	117,000.00
16	18/10/23	1001	22021011	CPV	Departmental Refreshment	3,600,000.00
17	18/10/23	1002	22021011	CPV	Preparation Of Accreditation	670,000.00
18	18/10/23	1003	22021011	CPV	Preparation EED Unit	558,500.00
19	20/10/23	1027	22021011	CPV	Refreshment For The Plenary & Exit Session For Batch A & B In Preparation	165,200.00
20	20/10/23	1028	22021011	CPV	Logistics To Visit The KEDCO For Request The Supply Of Power For The Purpose	50,000.00
21	20/10/23	1025	22021011	CPV	Honorarium To Visiting Accreditation	11,065,000.00
22	20/10/23	1023	22021011	CPV	Procurement Of Entrepreneurship Curriculum, Cleaning & Clearing Of Grass	35,000.00
23	20/10/23	1019	22021011	CPV	Repairs Of Gas Supply, Electric Fitting & Plumbing At Sot	720,800.00
24	20/10/23	1004	ACCREDITATION	CPV	Chairman Institutional Accreditation Committee	539,000.00
25	20/10/23	1026	22021011	CPV	Purchase Of Fuel For Accreditation Committee Sorted	400,000.00

SN	Date	Pv No	Econ Code	Payee	Description	Amount ₦
26	20/10/23	1024	22021011	CPV	Botanical Garden At Sot	100,000.00
27	20/10/23	1016	22021011	CPV	Structure, Carpentry, Block Work Laying, Plumbing & Electrical Installation	627,250.00
28	20/10/23	1018	22021011	CPV	Additional Amount for Statistics Dept. And Computer Science Dept. And Refill Of Fire Extinguishers At Sot	382,500.00
29	20/10/23	994	22021011	CPV	Cost Of Machines Repairs & Other Accessories	1,317,000.00
30	24/10/23	1044	22021011	CPV	Repairs & Minor Purchases	150,000.00
31	27/10/23	1048	22021001	CPV	5 Days Lunch For 150 Peoples NBTE Team Of Ten	1,875,000.00
32	27/10/23	1049	22021002	CPV	Batch A NBTE Drivers Honorarium & Feeding Allowance	185,000.00
33	27/10/23	1050	22021011	CPV	Additional Deposit To Ni'ma Guest Palace For The Accommodation Of Visiting NBTE Team	5,000,000.00
34	27/10/23	1051	22021011	CPV	Cost Of Fueling For Batch B	140,000.00
35	27/10/23	1052	22021011	CPV	Batch A, NBTE Driver Hotel Expenses	192,600.00
36	27/10/23	1053	22021011	CPV	Batch B, NBTE Driver Hotel Expenses	280,000.00
37	07/11/23	1102 1	22021011	CPV	Additional Expenses For The Cleaning Of Sot Main Campus During Accreditation	20,000.00
38	07/11/23	1173	22021011	CPV	Repairs Of Prof. Hafiz Hall & Other Expenses For Accreditation	591,000.00
39	07/11/23	1174	22021002	CPV	Honorarium Main Committee Members & Other Directors	1,675,000.00
40	07/11/23	1175	22021002	CPV	Honorarium To Internal Members Of Staff Who Participated	885,000.00
41	07/11/23	1176	22021002	CPV	Honorarium To Government Officials Who Participated	1,150,000.00
42	07/11/23	1177	22021011	CPV	Purchase Copies Of Books & Others Expenses	607,600.00
43	07/11/23	1178	22021011	CPV	Compensation For The NBTE Officials Who Opted For Accommodation Alternative Outside The Hotel Who Participated In Accreditation	3,300,000.00
44	07/11/23	1179	22021011	CPV	Documentation & Refreshment To HND, Bam Sorted	100,000.00
45	07/11/23	1180	22021011	NI'MA GUEST PALACE	Feeding Of NBTE Official & Recourses Person For Batch A & Batch B	5,203,300.00
46	07/11/23	1181	22021002	CPV	Honorarium To Director KIIT & Other Officers Omitted Who Participated	90,000.00
47	07/11/23	1182	22021011	CPV	Honorarium To Part-Time Members Of Staff Who Participated	950,000.00
48	07/11/23	1183	22021011	CPV	Lodging Of NBTE Officials & Resources Persons For Batch A & B	748,500.00
49	NIL	NIL	22021011	CPV	Other Expenses	24,745,254.23
TOTAL						87,417,804.23

Appendix 9

GGC Kano First Term 2023/2024 Academic Session

Kano State Boarding Schools Weekly Table Menu Per 100 Students

S/N	Government Approved						Supplied by Contractor			Difference B/W Govt./Contractor ₦
	Average Population	Population /100	Items	Total Qty	Price ₦	Amount ₦	Qty.	Price ₦	Amount ₦	
1.	808.30	8.08	Rice	3,619.84	1,700	6,153,728	3,424	1,700	5,820,800	332,928
2.			Beans	2,601.76	1,300	3,382,288	1,277	1,300	1,660,100	1,722,188
3.			Maize	2,828	850	2,403,800	2,421	850	2,057,850	345,950
4.			Spaghetti	4,977.28	350	1,742,048	4,650	350	1,627,500	114,548
5.			Yam	1,696.80	1,200	2,036,160	—	1,200	—	2,036,160
6.			Bread	33,936	60	2,036,160	30,738	60	1,844,280	191,880
7.			Meat	904.96	3,200	2,895,872	568.70	3,200	1,819,840	1,076,032
8.			Fish	56.56	12,500	707,000	38.50	12,500	481,250	225,750
9.			Palm Oil	1,357.44	850	1,153,824	1,185	850	1,007,250	146,574
10.			G/Nut Oil	1,131.20	950	1,074,640	792	950	752,400	322,240
11.			Sugar	282.80	2,200	622,160	199.50	2,200	438,900	183,260
12.			Chicken	1,414	3,200	4,524,800	1,133	3,200	3,625,600	899,200
13.			Eggs	11,312	70	791,840	9,112.20	70	637,854	153,986
14.						29,524,320			21,773,624	7,750,696

Appendix 10

GGC Dala First Term 2023/2024 Academic Session Kano State Boarding Schools Weekly Table Menu per 100 Students

S/N	Government Approved						Supplied by Contractor			Difference B/W Govt/Contractor ₦
	Average Population	Population /100	Items	Total Qty.	Price ₦	Amount ₦	Qty.	Price ₦	Amount ₦	
1.	522.5	5.23	Rice	2,343.04	1,700	3,983,168	2,192	1,700	3,726,400	256,768
2.			Beans	1,684.06	1,300	2,189,278	1,422	1,300	1,848,600	340,678
3.			Maize	1,830.50	850	1,555,925	1,548	850	1,315,800	240,125
4.			Spaghetti	3,221.68	350	1,127,588	2,800	350	980,000	147,588
5.			Yam	1,098.30	1,200	1,317,960	_	1,200	_	1,317,960
6.			Bread	21,966	60	1,317,960	14,472	60	868,320	449,640
7.			Meat	585.76	3,200	1,874,432	235	3,200	752,000	1,122,432
8.			Fish	36.61	12,500	457,625	4	12,500	50,000	407,625
9.			Palm Oil	878.64	850	746,844	735	850	624,750	122,094
10.			G/Nut Oil	732.20	950	695,590	570	950	541,500	154,090
11.			Sugar	183.05	2,200	402,710	128	2,200	281,600	121,110
12.			Chicken	915.25	3,200	2,928,800	409	3,200	1,308,800	1,620,000
13.			Eggs	7,322	70	512,540	2,821	70	197,470	315,070
14.						19,110,420			12,495,240	6,615,180

Appendix 11

GGASS Goron Dutse First Term 2023/2024 Academic Session Kano State Boarding Schools Weekly Table Menu Per 100 Students

S/N	Government Approved						Supplied by Contractor			Difference B/W Govt./Contractor ₦
	Average Population	Population /100	Items	Total Qty.	Price ₦	Amount ₦	Qty	Price ₦	Amount ₦	
1.	614.93	6.15	Rice	2,755.20	1,700	4,683,840	2,656	1,700	4,575,200	108,640
2.			Beans	1,980.30	1,300	2,574,390	1,008	1,300	1,310,400	1,263,990
3.			Maize	2,152.50	850	1,829,625	2,090	850	1,776,500	53,125
4.			Spaghetti	3,788.40	350	1,325,940	3,594	350	1,257,900	68,040
5.			Yam	1,033.20	1,200	1,239,840	_	1,200	_	1,239,840
6.			Bread	25,830	60	1,549,800	22,654	60	1,359,240	190,560
7.			Meat	688.80	3,200	2,204,160	549.54	3,200	1,758,528	445,632
8.			Fish	43.05	12,500	538,125	29.25	12,500	365,625	172,500
9.			Palm Oil	1,033.20	850	878,220	1,033.50	850	878,475	(255)
10.			G/Nut Oil	861	950	817,950	637.50	950	606,625	212,325
11.			Sugar	215.25	2,200	473,550	159.70	2,200	351,340	122,210
12.			Chicken	1,076.25	3,200	3,444,000	812.13	3,200	2,598,816	845,184
13.			Eggs	8,610	70	602,700	6,269	70	438,830	163,870
14.						22,162,140			17,277,479	4,884,661

Appendix 12

GGSS Shekara First Term 2023/20244 Session Kano State Boarding Schools Weekly Table Menu Per 100 Students

S/N	Government Approved						Contractor Supplied			Difference B/W Govt./Cont ractor ₦
	Average Population	Population/ 100	Items	Total Qty	Price ₦	Amount ₦	Qty	Price ₦	Amount ₦	
1	722.79	7.23	Rice	3,239.04	1,700	5,506,368	2,680	1,700	4,556,000	950,368
2			Beans	3,328.06	1,300	4,326,478	1,848	1,300	2,402,400	1,924,078
3			Maize	2,530.50	850	2,150,925	2,238	850	1,902,200	248,725
4			Spagh etti	4,453.68	350	1,558,788	3,640	350	1,274,000	284,788
5			Yam	1,518.30	1,200	1,821,960	949	1,200	1,138,800	683,160
6			Bread	30,368	60	1,821,960	25,037	60	1,502,220	319,740
7			Meat	809.76	3,200	2,591,232	650	3,200	2,080,000	511,232
8			Fish	50.61	12,500	632,625	32.5	12,500	406,250.00	226,375
9			Palm Oil	1,214.64	850	1,032,444	1020	850	867,000.00	165,444
10			G/Nut Oil	1,012.20	950	961,590	975	950	926,250.00	35,340
11			Sugar	253.05	2,200	556,710	180	2,200	396,000.00	160,710
12			Chicke n	1,265.25	3,200	4,048,800	914	3,200	2,924,800	1,124,000
13			Eggs	10,122	70	708,540	6,702	70	469,140	239,400
14						27,718,420			20,845,060	6,873,360

Appendix 13

First Lady College First Term 2023/2024 Academic Session

Kano State Boarding Schools Table Menu Per 100 Students Per Week

S/N	Government Approved						Supplied by Contractor			Difference B/W Govt/Contractor ₦
	Average Population	Population /100	Items	Total Qty	Price ₦	Amount ₦	Qty	Price ₦	Amount ₦	
1	1,119.86	11.2	Rice	5,017.60	1,700	8,529,920.00	4,928	1,700	8,377,600.00	152,320.00
2			Beans	3,606.40	1,300	4,688,320.00	2,046	1,300	2,659,800.00	2,028,520.00
3			Maize	3,920	850	3,332,000.00	4,184	850	3,556,400.00	- 224,400.00
4			Spaghetti	6,899.20	350	2,414,720.00	6,540	350	2,289,000.00	125,720.00
5			Yam	2,352	1,200	2,822,400.00	-	1,200	-	2,822,400.00
6			Bread	47,040	60	2,822,400.00	46,364	60	2,781,840.00	40,560.00
7			Meat	1,254.40	3,200	4,014,080.00	118	3,200	377,600.00	3,636,480.00
8			Fish	78.4	12,500	980,000.00	47	12,500	587,500.00	392,500.00
9			Palm Oil	1,881.60	850	1,599,360.00	1,935	850	1,644,750.00	- 45,390.00
10			G/Nut Oil	1,568	950	1,489,600.00	1,230	950	1,168,500.00	321,100.00
11			Sugar	392	2200	862,400.00	327	2200	9,400.00	143,000.00
12			Chicken	1,960	3,200	6,272,000.00	1,614	3,200	5,164,800.00	1,107,200.00
13			Eggs	15,680	70	1,097,600.00	12,921	70	904,470.00	193,130.00
14						40,924,800.00			30,231,660.00	10,693,140.00