



FEDERAL REPUBLIC OF NIGERIA

OFFICE OF THE AUDITOR-GENERAL KANO STATE

REPORT OF THE AUDITOR-GENERAL ON THE ACCOUNTS OF THE GOVERNMENT OF KANO STATE

FOR THE YEAR ENDED

31st December, 2025

Submitted to

THE HONOURABLE HOUSE OF ASSEMBLY, KANO STATE

Office of the Auditor-General

Audu Bako Secretariat, No. 1 Jyaka Road, Kano State, Nigeria

www.audit.kn.gov.ng | audit@kn.gov.ng

July 2026

**Report of The Auditor-
General on The Accounts of
the Government Of Kano
State
for the Year Ended 31st
December 2025**

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

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KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Certification and Financial Statements – 2025



OFFICE OF THE AUDITOR GENERAL

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27th July, 2026
13 Safar 1448 (AH)

The Rt. Honourable Speaker,
Kano State House of Assembly,
Kano.

Dear Sir,

**SUBMISSION OF THE ANNUAL REPORT OF THE AUDITOR-GENERAL ON THE
ACCOUNTS OF THE GOVERNMENT OF KANO STATE FOR THE YEAR ENDED
31st DECEMBER 2025**

I have the honour to respectfully submit six (6) duly signed copies of my Annual Report on the Accounts of the Government of Kano State for the year ended 31st December 2025.

The Report contains my audit observations on the Financial Statements prepared by the Accountant-General of the State, together with findings and observations arising from the audit of the underlying accounting records of Ministries, Departments, Offices, and Extra-Ministerial Departments.

This submission is made in compliance with the provisions of Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended) and Section 36(1) of the Kano State Audit Law, 2020 (as amended), which require the Auditor-General to submit reports on the public accounts of the State to the House of Assembly.

Kindly accept, Rt. Honourable Speaker, the assurances of my highest esteem and consideration.

Yours faithfully,

A handwritten signature in green ink, appearing to read 'Rabi'u Yusuf'.

Rabi'u Yusuf, CNA

Auditor-General, Kano State

FRC/2026/PRO/ANAN/004/514307

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

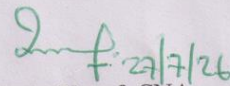
Certification and Financial Statements – 2025

Submission of Accounts

The Draft Accountant-General's Annual Financial Reports, comprising the IPSAS Accrual Section 125(5) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), Financial Statements of the Government of Kano State for the year ended 31st December, 2025, were first submitted to this Office on 27th April, 2026, and subsequently re-submitted in their final form on 2nd June, 2026.

and Section 36(i) of the Kano State Audit Law, 2020 (as amended), require that the Auditor-General shall, within ninety (90) days of receiving the Accountant-General's Financial Statements and Accounts of the State, submit a report thereon to the Kano State House of Assembly.

In compliance with these constitutional and statutory provisions, today 27th July, 2026 I have the honour to submit my Report on the Accounts of the Government of Kano State for the year ended 31st December, 2025, for the consideration of the Honourable House.



Rabi'u Yusuf, CNA
Auditor-General, Kano State
FRC/2026/PRO/ANAN/004/514307

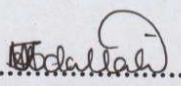
Office of the Auditor-General
Audu Bako Secretariat
P. M. 3017
Kano

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Certification and Financial Statements – 2025

Kano State Government
Consolidated Financial Statements for the year ended 31 December, 2025
Statement of Financial Position

Description	Notes	2025 ₦'000	2024 ₦'000
Assets			
Non-current Assets:			
Plants, Properties & Equipment (PPE)	21	838,723,014	404,422,972
Unclassified Assets	22	-	140,838,040
Investment in Securities	23	23,604,537	25,330,884
Investment in Properties	24	26,920,787	22,421,987
Total Non-Current Assets		889,248,338	593,013,884
Current assets:			
Cash and Cash Equivalents	25	45,780,201	110,900,668
Receivables	26	37,994,806	29,340,450
Inventories (Stock)	27	118,795	21,093
Total Current Assets		83,893,802	140,262,211
Total Assets		973,142,140	733,276,095
Liabilities:			
Non-current liabilities			
Public Debt (Borrowing)	28i	205,368,631	196,888,808
Total Non-Current Liabilities		205,368,631	196,888,808
Current liabilities:			
Public Debt (Borrowing)	28ii	18,708,959	18,463,941
Payables and Other Liabilities	31	34,101,160	33,693,972
Total Current Liabilities		52,810,119	52,157,913
Total Liabilities		258,178,750	249,046,721
Net Assets/Equity			
Accumulated surplus	36	714,963,390	484,229,374
		714,963,390	484,229,374
Total Net Assets/Equity		973,142,140	733,276,095

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

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Certification and Financial Statements – 2025

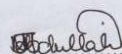
Kano State Government Consolidated Financial Statements for the year ended 31 December, 2025 Statement of Financial Performance							
2024 N'000	Description	Notes	2025 N'000	Original Budget N'000	Adjusted Budget N'000	Revised Budget N'000	Variance N'000
	Revenue						
	Revenue from Non-exchange Transactions:						
	FGN:						
25,498,705	Statutory Allocation (FAAC)	1aii	130,574,017	96,957,317	6,787,346	103,744,664	26,829,354
117,186,033	Value Added Tax (VAT)- (FAAC)	1bii	154,476,372	120,365,710	33,605,964	153,971,674	504,698
237,219,757	Other Receipts (FAAC)	2ii	117,639,806	313,850,873	48,725,911	362,576,784	(244,936,979)
379,904,495	Sub-total		402,690,195	531,173,900	89,119,222	620,293,122	(217,602,926)
	Aids & Grants:						
-	Foreign	3i	39,537,596	7,702,619	2,100,000	9,802,619	29,734,978
-	Domestic	3ii	5,321,835	20,145,752	21,370,807	41,516,559	(36,194,724)
-	Sub-total		44,859,431	27,848,371	23,470,807	51,319,178	(6,459,746)
	State:						
40,867,739	Tax Revenue	4	70,523,392	59,613,590	12,450,000	72,063,590	(1,540,198)
389,870	Other Revenue	5	158,659	-	-	-	158,659
41,257,609	Sub-total		70,682,051	59,613,590	12,450,000	72,063,590	(1,381,539)
421,162,105	Total Revenue from Non-Exchange Transactions		518,231,677	618,635,861	125,040,029	743,675,890	(225,444,212)

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Certification and Financial Statements – 2025

	Revenue from Exchange Transactions:						
24,217,796	MDAs Revenue	6	31,735,299	26,250,190	7,238,346	33,488,536	(1,753,236)
9,829,574	Investments Income	7	9,450	-	-	-	9,450
34,047,370	Total Revenue from Exchange Transactions		31,744,749	26,250,190	7,238,346	33,488,536	(1,743,787)
455,209,475	Total Operating Revenue		549,976,426	644,886,051	132,278,375	777,164,425	(227,187,998)
	Expenses:						
(88,101,191)	Wages, salaries and employee benefits	8i	(125,651,799)	150,996,353	2,707,221	153,703,574	28,051,775
(4,275,884)	Transport & Travelling-General	9	(11,871,756)	9,618,170	4,947,016	14,565,186	2,693,430
(5,455,124)	Utilities General	10	(1,881,020)	2,287,822	80,370	2,368,192	487,172
(26,044,996)	Materials & Supplies	11	(8,085,148)	7,783,594	727,088	8,510,682	425,534
(4,533,807)	Maintenance Services	12	(4,249,625)	5,244,610	555,248	5,799,858	1,550,233
(5,545,089)	Training General	13	(5,150,685)	4,290,492	1,086,063	5,376,555	225,870
(14,740,447)	Other Services	14	(11,041,774)	7,535,096	4,216,835	11,751,931	710,157
(6,953,693)	Consulting and Professional Services	15	(7,107,550)	8,022,447	167,000	8,189,447	1,081,897
(5,038,942)	Fuel & Lubricant	16	(11,410,401)	8,135,657	4,883,564	13,019,221	1,608,820
(615,453)	Financial Charges - General	17	(71,053)	104,313	5,000	109,313	38,260
(3,771,927)	Miscellaneous Expenses - General	18	(27,776,656)	35,497,721	8,612,819	44,110,540	16,333,884
-	Staff Loans and Advances	-	-	313,525	80,000	393,525	393,525
(5,142,905)	Grants and Other Contributions	19	(15,228,050)	10,703,439	4,348,313	15,051,752	(176,298)
(1,748,060)	Cost of IGR Collections	20	-	-	-	-	-
(25,179,875)	Depreciation	21iii	(36,762,618)	-	-	-	-

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Certification and Financial Statements – 2025

(4,922,078)	Public Debt Charges	28iii	(4,948,731)	3,929,031	2,000,000	5,929,031	980,300
(2,185,473)	Other FAAC Deductions	30	(3,656,388)	-	-	-	-
-	Revaluation Deficits	34i	(9,387,816)	-	-	-	-
(67,318,937)	Loss from Exchange on Foreign Debts	35	(7,782,849)	-	-	-	-
(271,573,882)	Total Operating Expenses		(292,063,920)	254,462,270	34,142,448	288,878,807	54,404,557
<u>183,635,593</u>	Surplus for the year		<u>257,912,507</u>	<u>390,423,781</u>	<u>98,135,926</u>	<u>488,285,619</u>	<u>(281,592,555)</u>

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

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Certification and Financial Statements – 2025

Kano State Government
Consolidated Financial Statements for the year ended 31 December, 2025
Statement of Changes in Net Assets and Equity

Description	Note	Surplus/Deficit ₦'000	Other Reserves ₦'000	Capital Grant ₦'000	Total ₦'000
Opening Balance 1st January, 2025		388,136,176	(34,874,788)	130,967,986	484,229,374
Additional grants Received		-	-	44,859,431	44,859,431
Surplus for the year 2025		257,912,507	-	-	257,912,507
		646,048,683	(34,874,788)	175,827,418	787,001,312
Changes/Correction of Prior Year Errors					
Changes in Net Surplus	32	19,664,811	-	-	19,664,811
Changes in Capital Grants	33	-	-	(36,205,735)	(36,205,735)
Other Changes in Equity	34	-	(46,211,389)	-	(46,211,389)
Changes in Exchange Transaction	35	(9,285,609)	-	-	(9,285,609)
		10,379,202	(46,211,389)	(36,205,735)	(72,037,922)
Balance as at 31st December, 2025		<u>656,427,885</u>	<u>(81,086,177)</u>	<u>139,621,682</u>	<u>714,963,390</u>

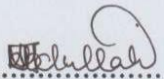
KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Certification and Financial Statements – 2025

Kano State Government
Consolidated Financial Statements for the year ended 31 December, 2025
Statement of Cash Flow

Description	Notes	2025 ₦'000	2024 ₦'000
Cash flows from Operating Activities			
Revenue:			
Revenue from Non-Exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a	123,082,226	23,925,234
Value Added Tax (VAT)-(FAAC)	1b	146,810,171	114,400,127
Other Receipts (FAAC)	2	121,299,321	243,417,884
Sub-total		391,191,718	381,743,245
State:			
Revenue from Non-Exchange Transactions			
Tax Revenue	4	70,523,392	40,867,739
Other revenue	5i	3,420	10,636
Sub-total		70,526,812	40,878,375
Total revenue from Non-Exchange Transactions		461,718,530	422,621,621
Revenue from Exchange transactions:			
MDAs Revenue	6	31,735,299	24,217,796
Total revenue from Exchange Transactions		31,735,299	24,217,796
Total Inflows from operating activities		493,453,830	446,839,417
Outflows:			
Wages, salaries and employee benefits	8	(125,629,218)	(88,034,344)
Transport & Travelling	9	(11,871,756)	(4,275,884)
Utilities General	10	(1,881,020)	(5,455,124)
Materials & Supplies	11	(8,085,148)	(26,044,996)
Maintenance Services	12	(4,249,625)	(4,533,807)
Training General	13	(5,150,685)	(5,545,089)
Other Services	14	(11,041,774)	(14,740,447)
Consulting and Professional Services	15	(7,107,550)	(6,953,693)
Fuel & Lubricant	16	(11,410,401)	(5,038,942)

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Certification and Financial Statements – 2025

Public Debt Charges	28iii	(4,948,731)	(4,922,078)
Other FAAC Deductions	30i	(3,656,388)	(2,185,473)
Total outflows from operating activities		(238,108,057)	(179,008,223)
Net cash flows from operating activities		255,345,773	267,831,194
Cash flows from investing activities			
Capital Expenditure:			
Plants, Properties & Equipment (PPE)	21	(330,224,619)	(215,980,422)
Proceeds from Sales of Assets	5ii	-	-
Proceeds from Sales of Investment in Properties	5ii	155,239	379,234
Dividend Received	7i	329	106
Increase/Decrease in Security Investments	7iv	(1,496,966)	9,829,468
Total Outflows from investing activities		(331,566,017)	(205,771,614)
Net cash flows used in investing activities		(331,566,017)	(205,771,614)
Cash flows from financing activities			
Aids and Grants (Capital Receipts)	3	44,859,431	48,995,252
Aids and Grants (Expenditure)	3	(43,690,131)	(46,703,329)
Repayment of Borrowing	28iii	(13,760,228)	(13,280,366)
Proceeds from Borrowing	29	23,690,705	29,860,095
Net cash flows used in financing activities		11,099,777	18,871,651
Net Cash Flow from all Activities		(65,120,467)	80,931,231
Opening cash and cash equivalent	25	110,900,668	29,969,437
Closing cash and cash equivalent		45,780,201	110,900,668

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

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

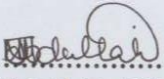
Certification and Financial Statements – 2025

Kano State Government
Consolidated Financial Statements for the year ended 31 December, 2025
Statement of Comparison of Budget and Actual amounts

Description	Actual Receipts & Payments ₦'000	Original Budget ₦'000	Revised Budget ₦'000	Final Budget ₦'000	Variance ₦'000	Performance %
Recurrent Revenue	493,609,397	617,037,680	108,807,568	725,845,248	(232,235,851)	68%
Total Recurrent Revenue	493,609,397	617,037,680	108,807,568	725,845,248	(232,235,851)	68%
Statutory Allocation	123,082,226	96,957,317	6,787,346	103,744,664	19,337,563	119%
Value Added Tax (VAT)	146,810,171	120,365,710	33,605,964	153,971,674	(7,161,503)	95%
Other Receipts (FGN)	121,299,321	313,850,873	48,725,911	362,576,784	(241,277,463)	33%
Internally Generated Revenue (IGR)	102,258,691	85,863,780	19,688,346	105,552,126	(3,293,434)	97%
Other Revenue (State)	158,988	-	-	-	158,988	-
Total Capital Receipts	179,450,804	102,717,738	106,570,807	209,288,544	(29,837,740)	86%
Aids and Grants	44,859,431	27,848,371	23,470,807	51,319,178	(6,459,746)	87%
Other Capital Receipts	23,690,705	45,869,367	2,100,000	47,969,367	(24,278,661)	49%
Treasury Opening Balance	110,900,668	29,000,000	81,000,000	110,000,000	900,668	101%
Total Recurrent Receipt & Capital Receipt	673,060,201	719,755,418	215,378,375	935,133,792	(262,073,591)	72%
Recurrent Expenditure						
Personnel cost	125,629,218	150,996,353	2,707,221	153,703,574	28,074,356	82%
Overhead & Other Recurrent Expenditure	93,799,023	88,519,922	25,281,002	113,800,924	20,001,901	82%
Public Debt Services	18,708,959	12,137,422	18,178,751	30,316,173	11,607,213	62%
Grants and Subsidy	15,228,050	11,016,964	4,428,313	15,445,277	217,227	97%

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Certification and Financial Statements – 2025

Capital expenditure	373,914,750	457,084,757	164,783,086	621,867,844	247,953,094	60%
Total payments	<u>627,280,000</u>	<u>719,755,418</u>	<u>215,378,375</u>	<u>935,133,792</u>	<u>307,853,792</u>	67%
Net Receipts	45,780,201	-	-	-	-	-

Signature: 
Jamila M. Abdullahi, *FCNA, ACIT*
Accountant General, Kano State.

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

RESPONSIBILITY FOR FINANCIAL STATEMENTS

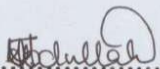
The financial statements were prepared in line with the International Public Sector Accounting Standards (IPSAS), as established by the International Public Sector Accounting Board (IPSAB) and the Financial Reporting Council of Nigeria (FRCN). As indicated in the Notes to the Financial Statements, certain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

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

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

Due diligence was carried out to ensure that the Financial Statements reflect the true and fair view of the Kano State Government's financial position and operations for the fiscal year ended 31st December, 2025.

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

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

KANO STATE GOVERNMENT

OFFICE OF THE AUDITOR-GENERAL FOR STATE

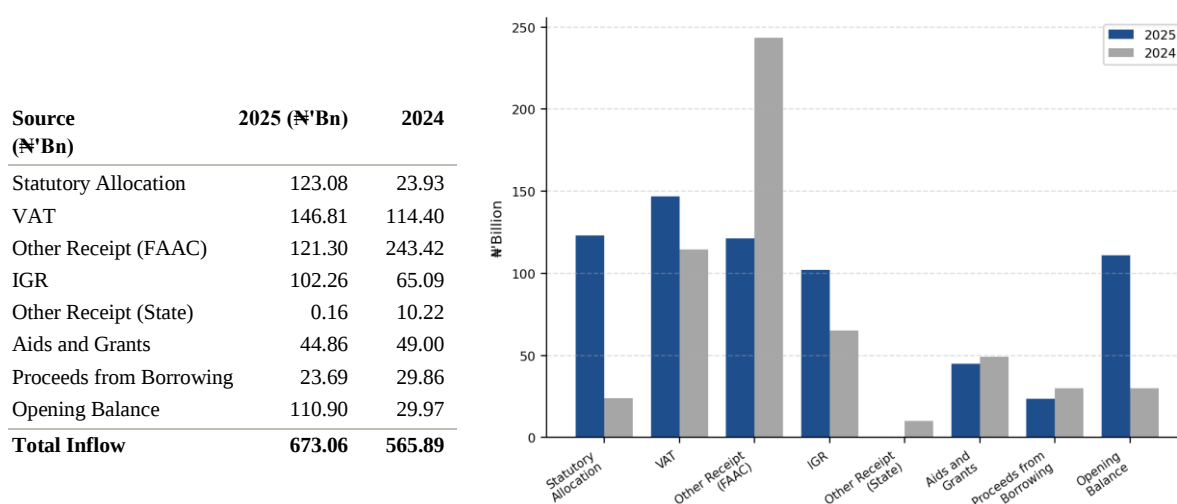
Notes to the Financial Statements – 2025

Kano State Government

Graphical Analysis of Actual Inflow and Outflow, 2025

The charts below present a graphical summary of the inflow and outflow analysis tables of the State Government for the 2025 financial year, prepared to complement the Statement of Cash Flow and the Statement of Comparison of Budget and Actual Amounts.

Comparison of Actual Inflow 2025 vs 2024



Total inflows rose to ₦673.06 billion in 2025 from ₦565.89 billion in 2024, an increase of about 19 percent. The most significant movement was in Statutory Allocation (FAAC), which grew more than five-fold from ₦23.93 billion to ₦123.08 billion, while Other Receipts (FAAC) declined by about half, from ₦243.42 billion to ₦121.30 billion. Internally Generated Revenue (IGR) rose by about 57 percent, from ₦65.09 billion to ₦102.26 billion, and the Opening Balance more than tripled, from ₦29.97 billion to ₦110.90 billion. Other Receipts (State) fell sharply from ₦10.22 billion to ₦0.16 billion, Value Added Tax (VAT) rose by about 28 percent, and Aids and Grants and Proceeds from Borrowing each declined moderately, by about 8 percent and 21 percent respectively.

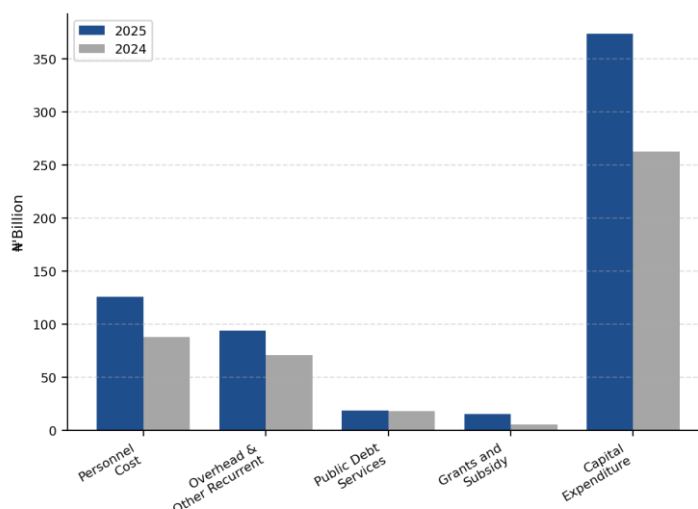
Comparison of Actual Outflow 2025 vs 2024

KANO STATE GOVERNMENT

OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

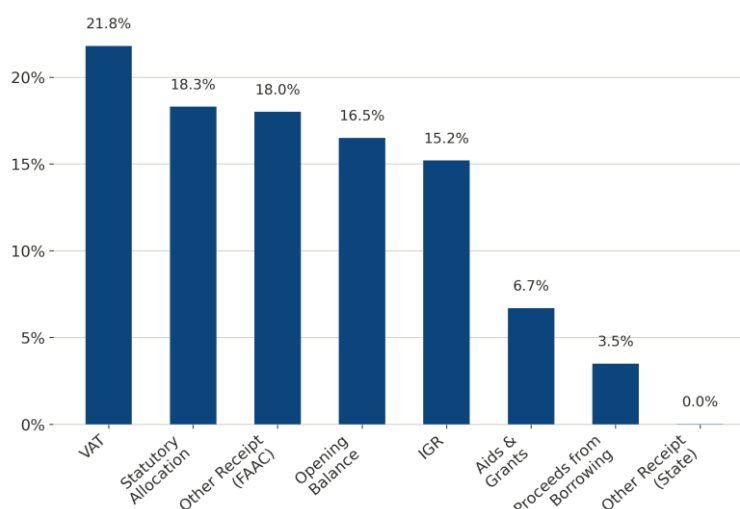
Category (₦'Bn)	2025 (₦'Bn)	2024
Personnel Cost	125.63	88.03
Overhead & Other Recurrent Expenditure	93.80	70.70
Public Debt Services	18.71	18.20
Grants and Subsidy	15.23	5.14
Capital Expenditure	373.91	262.68
Total Outflow	627.28	444.76



Total outflow increased to ₦627.28 billion in 2025 from ₦444.76 billion in 2024, a rise of about 41 percent. Capital Expenditure was the dominant driver, rising from ₦262.68 billion to ₦373.91 billion and accounting for close to 60 percent of total outflow in 2025. Personnel Cost increased from ₦88.03 billion to ₦125.63 billion, a rise of about 43 percent, while Overhead and Other Recurrent Expenditure grew from ₦70.70 billion to ₦93.80 billion, an increase of about 33 percent. Grants and Subsidy nearly tripled, from ₦5.14 billion to ₦15.23 billion, while Public Debt Services rose only marginally, from ₦18.20 billion to ₦18.71 billion.

Percentage Contribution of Actual Inflows for the Year Ended 31st December, 2025

Source	% Share
VAT	21.8%
Statutory Allocation	18.3%
Other Receipt (FAAC)	18.0%
Opening Balance	16.5%
IGR	15.2%
Aids and Grants	6.7%
Proceeds from Borrowing	3.5%
Other Receipt (State)	0.02%
Total	100%

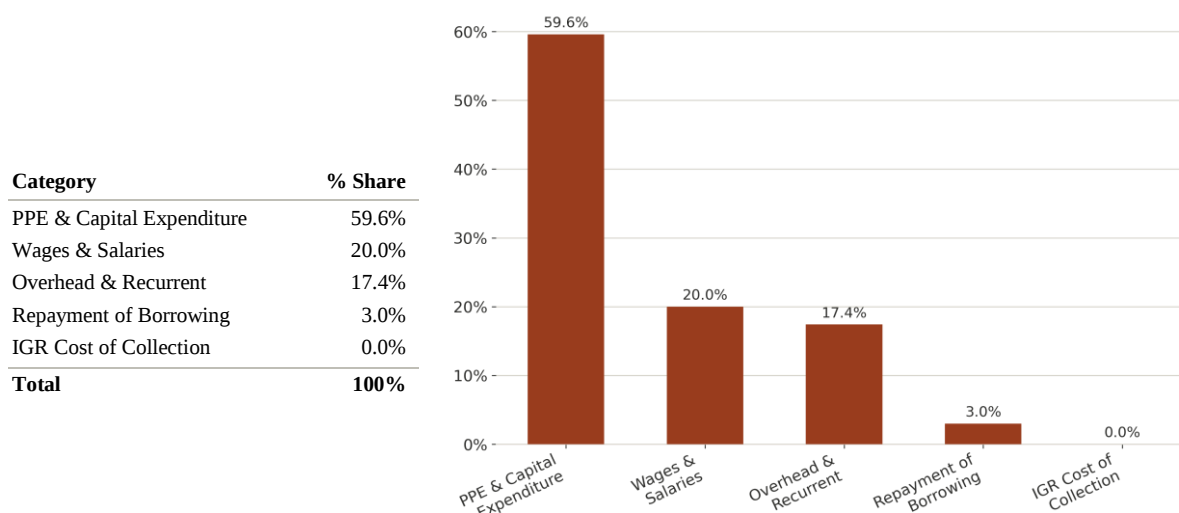


KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

Value Added Tax (VAT) was the single largest contributor to total inflow in 2025, accounting for 21.8 percent of the ₦673.06 billion total, closely followed by Statutory Allocation (FAAC) at 18.3 percent, Other Receipts (FAAC) at 18.0 percent, the Opening Balance at 16.5 percent, and Internally Generated Revenue at 15.2 percent. Aids and Grants and Proceeds from Borrowing contributed 6.7 percent and 3.5 percent respectively, while Other Receipts (State) were negligible at 0.02 percent.

Percentage Contribution of Actual Outflow for the Year Ended 31st December, 2025



Plants, Properties and Equipment (PPE) and Other Capital Expenditure alone accounted for 59.6 percent of total outflow in 2025, more than the remaining categories combined. Wages, Salaries and Employment Benefits followed at 20.0 percent, Overhead and Other Recurrent Expenditure at 17.4 percent, and Repayment of Borrowing at 3.0 percent, while IGR Cost of Collection made no contribution during the year.

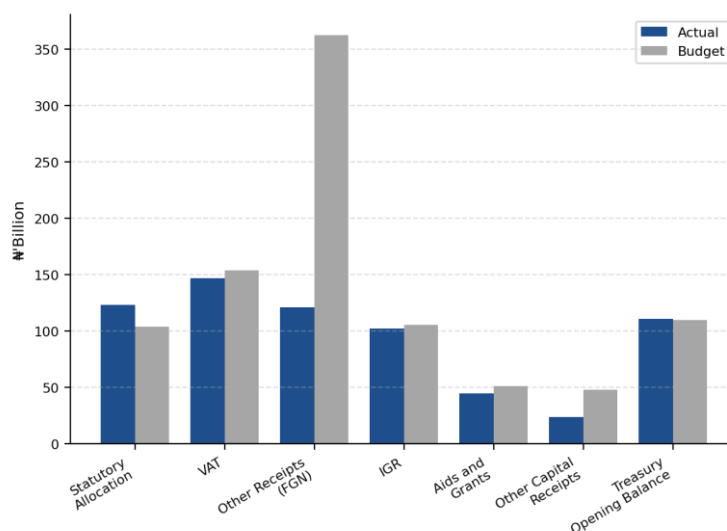
KANO STATE GOVERNMENT

OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

Comparison Between Actual and Budgeted Inflows for the Year Ended 31st December, 2025

Source (₦'Bn)	Actual (₦'Bn)	Budget
Statutory Allocation	123.08	103.74
VAT	146.81	153.97
Other Receipts (FGN)	121.30	362.58
IGR	102.26	105.55
Aids and Grants	44.86	51.32
Other Capital Receipts	23.69	47.97
Treasury Opening Balance	110.90	110.00
Total	673.06	935.13



Actual inflow of ₦673.06 billion fell short of the ₦935.13 billion final budget for the year, a performance rate of about 72 percent. Statutory Allocation was the only major line to exceed its budget, realising ₦123.08 billion against ₦103.74 billion. Other Receipts (FGN) recorded the widest shortfall, at ₦121.30 billion against a budget of ₦362.58 billion, while Other Capital Receipts also underperformed significantly, at ₦23.69 billion against ₦47.97 billion budgeted. Value Added Tax and Internally Generated Revenue both came in marginally below budget, at about 95 percent and 97 percent of target respectively, and the Treasury Opening Balance was essentially on target at ₦110.90 billion against ₦110.00 billion. Management should review the assumptions underlying Other Receipts (FGN) and Other Capital Receipts, given the scale of underperformance against budget on those lines.

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025



AUD/C/ADM-89/IVXX/

05th June, 2026
19 Dhul-Hajjah 1447

Audit Certificate

The Accounts of the Government of Kano State of Nigeria for the year ended 31st December, **2025** have been examined in accordance with Section **125(2)** of the Constitution of the Federal Republic of Nigeria, **1999** (as amended), Section **30(i)** and **36(i)** of the Kano State Audit Law, **2020** (as amended) as well as the provision of the International Public Sector Accounting Standards (IPSAS).

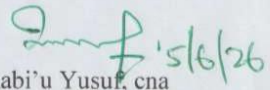
I have for the purpose of my audit obtained the information and explanations required and, subject to the comments and observations contained therein, I certify that, in my opinion, the Statement of Financial Position and the supporting Accounts and Statements are properly drawn according to IPSAS Accrual Basis and present fairly, in all material aspects, the financial position of the Government of Kano State of Nigeria as at 31st December, **2025** and its financial transactions for the fiscal year then ended.

Special Opinion

The state is eligible to receive performance-based grant financing from the Federal Government subject to performance against predetermined criteria in the World Bank NIGERIA: Basic Education and Primary Health Care Program.

In my opinion, the Financial Statements, Notes and classifications obtained, present fairly in all material aspects, fund received and expenditures incurred for the year ended 31st December, **2025**. This is in accordance with IPSAS provision and Kano State Public Financial Management Law, **2020** (as amended).

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


Rabi'u Yusuf, cna
Auditor-General, Kano State
FRC/2026/PRO/ANAN/004/514307

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Notes to the Financial Statements – 2025

Kano State Government
Consolidated Financial Statements for the year ended 31st December, 2025.

Notes to the Financial Statements

Notes	Codes	Description	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
1	1101	FAAC ALLOCATION		
1a	11010101	Statutory Allocation	123,082,226	23,925,234
1b	11010201	Value Added Tax (VAT)	146,810,171	114,400,127
			269,892,397	138,325,361
		Note*		
1ai		Statutory Allocation received in the year ended 2024		23,925,234
		Less: Statutory Allocation for Dec. 2023 Rec. in Jan 2024		(3,685,870)
		Eleven months Statutory Allocation Received		20,239,364
		Add: Statutory Allocation for Dec. 2024 Rec. in Jan 2025		3,557,739
		Adjusted Statutory Allocation for the year 2024		23,797,103
1aii		Note*		
		Statutory received in the year ended 2025	123,082,226	
		Less: Statutory for Dec 2024 Received in Jan 2025	(3,557,739)	
		Eleven months FAAC Received	119,524,487	

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

		Add: Statutory for Dec 2025 Received in Jan 2026	11,049,530	
		Adjusted Statutory for the year 2025	130,574,018	
		*Details of Statutory Allocation (See, Schedule 1)		
1bi		Note*		
		VAT received in the year ended 2024		114,400,127
		Less: VAT for Dec 2023 Rec in Jan 2024		(8,653,297)
		Eleven months VAT Received		105,746,830
		Add: VAT for Dec 2024 in Jan 2025		11,439,203
		Adjusted VAT for the year 2024		117,186,033
1bii		Value Added Tax received in the year ended 2025	146,810,171	
		Less: Value Added Tax for Dec 2024 Rec in Jan 2025	(8,653,297)	
		Eleven months Value Added Tax Received	138,156,873	
		Add: Value Added Tax for Dec 2024 in Jan 2026	16,319,499	
		Adjusted Value Added Tax for the year 2025	154,476,372	

***Details of VAT (See, Schedule 1)**

2	110103-4	Other Receipts (FGN)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	11010401	Differential Exchange Gain.	7,096,695	55,877,787
	11010404	Ecological Fund Distributions	3,506,104	2,185,473
	11010405	Electronic Money Transfer Levey	7,885,470	4,138,955
	11010405	Infrastructure Development	46,583,366	23,026,735
	11010405	Signature Bonus	-	59,411,221
	11010405	ECA Refund	-	70,214,897

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

	11010405	NNPCL Dividend	25,270,026	-
	11010405	Others (See, Schedule 2)	30,957,660	29,753,626
		Note*		
2i		Other Receipts from FAAC in the year ended 2024		244,608,694
		less: Other Receipts for Dec 2023 Rec in Jan 2024		(12,464,602)
		Eleven months Other FAAC Received		232,144,092
		Add: Other Receipts for Dec 2024 in Jan 2025 (See Note a)		4,818,153
		Adjusted Other Receipts for the year 2024		236,962,245
2ii		Other Receipts from FAAC in the year ended 2025	121,299,321	
		less: Other Receipts for Dec. 2024 Rec. in Jan 2025	(4,818,153)	
		Eleven months Other FAAC Received	116,481,168	
		Add: Other Receipts for Dec. 2025 Rec. in Jan 2026	1,008,353	
		Actual Other Receipts for the Year 2025	117,489,521	
		Add: Remittance for the prior year Ecological Distribution received in 2026 (Refer to Note a)	150,285	
		Adjusted Other Receipts for the year 2025	117,639,806	
		Note a		
		Ecological Distribution received (Jan - Dec, 2025) as per Bank Statement	3,656,388	
		Less: Ecological Distribution received (Jan - Dec, 2025) as per FAAC File	(3,506,104)	
		Receivable Ecological Distributions during the year 2025	150,285	

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

Total Ecological Fund Distribution (EFD) received from FGN as per Kano State FAAC Account's bank statements is higher than the EFD amount stated in the FAAC Distribution file by over 150.3 Million, which indicates a partly payment of the prior year's outstanding EFD (FGN). Refer to schedule 14

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

3	130101	Aids & Grants					
		MDAs/Projects	Opening Balance as at 1st January 2025	Amount Received 2025	Amount Available for Expenditure 2025	Expenditure 2025	Balance as at 31st Dec, 2025
3i	13010101	Internal Grants	₦'000	₦'000	₦'000	₦'000	₦'000
1		Rural Access and Agricultural Mobility Projects Directorate	76,801	-	76,801	-	76,801
2		Kano State College of Education And Preliminary Studies (KSCEPS)	-	-	-	-	-
3		North West University, Kano	309,866	1,198,883	1,508,749	1,036,460	472,288
5		Dangote University of Science and Technology, Wudil	180,825	805,605	986,430	739,303	247,128
6		Ministry of Agriculture	22,868	-	22,868	-	22,868
7		Kano State Polytechnic	213,509	1,506,795	1,720,305	1,471,818	248,487

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

8		Sa'adatu Rimi College of Education Kumbotso Kano	49,261	1,810,552	1,859,813	1,361,947	497,867
		Sub-total	853,131	5,321,835	6,174,966	4,609,527	1,565,438
3ii	13020401	External Grant					
1		NG-Cares Fund	522,710	860,000	1,382,710	1,326,462	56,248
2		Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)	664,654	6,229,191	6,893,845	6,217,370	385,189
4		Innovation Development and Effectiveness of the Acquisition of Skills (IDEAS)	9,601	1,659,908	1,669,509	1,664,505	5,004
5		Immunization Plus and Malaria Process by Accelerating Coverage and Transform Services (IMPACT)	4,296,390	11,760,712	16,057,102	15,689,157	367,945
6		Livestock Productivity and Resilience Project (L - PRES)	13,405	7,225	20,630	13,472	7,158
7		Adolescent Girls Initiatives for Learning and Empowerment (AGILE)	5,495	143,000	148,495	122,851	25,644
8		Ministry of Agriculture					
9		Rural Access and Agricultural Marketing Project (RAAMP)	11,714	383,625	395,339	351,911	43,428

KANO STATE GOVERNMENT
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Notes to the Financial Statements – 2025

10		Ministry of Agriculture (SAPZ.)	483,492	3,488,569	3,972,061	3,408,703	563,357
11		Kano State Agro pastoral Development Project (KSADP)	36,725	1,525,795	1,562,520	4,555	1,557,965
12		Kano FADAMA Cares	68,165	-	68,165	11,992	56,173
14		Kano State Primary Health Care Mgt Board					
a		UNICEF	85,458	663,167	748,626	667,005	81,621
b		Routine Immunization Activities	2,021	825,464	827,484	376,301	451,184
c		HMOU	2,572	611,775	614,346	502,264	112,083
d		Basic Health Care Provision Fund (BHNPF)/National Primary Health Care Development Agency (NPHCDA)	1,331,158	1,488,929	2,820,087	1,643,751	1,176,337
19		COVID 19	4,864	-	4,864	.	4,864
15		Ministry of Health:					
a		UNICEF	332,595	43,499	376,094	341,782	34,313
b		Health Basket (MoU)	278,061	1,157,730	1,435,791	1,251,939	183,852
c		Basic Health Care Provision Fund	350	-	350	-	350

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

16		SUBEB					
a		SUBEB (BESDA)	2,886,316	-	2,886,316	2,319,996	566,321
b		SUBEB (UBEC Marching Grant)	4,341,961	8,689,008	13,030,969	3,166,588	9,864,381
		Sub-total	15,377,709	39,537,596	54,915,305	39,080,603	15,543,416
		Total Aids and Grants	16,230,839	44,859,431	61,090,271	43,690,131	17,108,854

Note: In some MDAs, such as Sa'adatu Rimi University of Education, Dangote University of Science and Technology, Wudil and others projects, additional transactions (receipts and payments) were incurred at the end of the financial year after the reporting period. This prompted to adjustment in prior year closing balances based on IPSAS 14 (Event after the reporting period). Moreover, external grants such as ACRReSAL, AGILE, ANRIN etc. were realised to have been overstated during the reporting period, where some of the Projects Dollar Account (DA) experienced double conversion to reporting currency (NGN) as well as foreign currency transaction effects which lead to closing balance reconciliation and fair value adjustments in accordance with IPSAS 3 and 4. ***Details of Aids and Grants (See, Schedule 3)**

4	1201	Tax Revenue	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	12010101	Pay As You Earn (PAYE)	31,148,449	26,081,983
	12010104	Stamp Duties	9,911,542	8,687,050
	12010107	Capital Gains Tax	700,894	152,713
	12010112	Tax Audit / Back Duty Recovery	1,651,095	-
	12010310	Withholding Tax on Management Fees	9,212	-
	12010311	Withholding tax on Consultancy	44,396	-
	12010312	Other Withholding Tax	6,083,837	-
	12010314	Entertainment Tax	20,000	-

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

	12010317	Land use charges/ property Tax	43,576	-
	12010323	Other Direct Taxes	8,718	62,435
	12010401	Withholding Tax On Dividend	301,085	337,800
	12010402	Withholding Tax On Rent	481,437	185,309
	12010403	Withholding Tax On Bank Interest	1,594,088	1,990,631
	12010404	Withholding Tax On Directors Fees	96,831	103,219
	12010405	Withholding Tax On Contracts	612,687	812,285
	12010406	Withholding on Consultancy/Professional Fees	74,356	77,069
	12010407	Withholding on Commission	345,992	163,866
	12010408	Withholding on Royalties	1,625,669	35,267
	12010501	Direct Assessment	15,696,992	2,072,470
	12010603	Presumptive Tax	-	33,295
	12020413	Withholding on Consumption	72,536	72,344
			70,523,392	40,867,739

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

5	1202	Other Revenue	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
5i	12021	Revenue from other Sources		
	12021006	Prior Years' Salary Over payment Refunded in 2025	3,420	10,636
		Sub-Total	3,420	10,636
5ii		Proceeds from Sales of Assets/Investments	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

	12020614	Proceeds from the Sales of Assets	-	-
	14050201	Proceeds from the Sales of Investment in Properties	155,239	379,234
		Sub-Total	155,239	379,234
		Grand Total	158,659	389,870

***Note**

Proceeds from Sales of Investment in Properties (Sales of GPs/Houses)				
Description		GPs	Houses	Total
Sales		85,237	70,002	155,239
Total		85,237	70,002	155,239

6	1202	MDAs Revenues (Revenue from exchange transactions)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	120201	Licenses General	4,647,168	4,650,835
	120204	Fees General	16,459,694	6,318,079
	120205	Fines - General	68,442	-
	120206	Sales - General	2,596,425	6,229,300
	120207	Earnings - General	4,810,033	-
	120208	Rent on Government Buildings - General	27,383	-
	120209	Rent on Land and Others - General	179,741	-
	120211	Investment Income - General	365,895	-
	120303	Excess Charges/Interest Recovery	2,580,518	7,019,582
		Total MDAs Revenues	31,735,299	24,217,796
		*Details of Other Revenue State (See, Schedule 6)		

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

7	120211	Investments Income/Dividend	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
7i	12021102	Dividend Received		
		Access Bank Nigeria Plc.	108	45
		Sterling Bank Plc	219	61
		Sub-Total	329	106
7ii	12021103	Increase/(Decrease) in Quoted investment		
		Access Bank Nigeria Plc.	7,631	6,895
		Sterling Bank Plc	(188)	46
		Unity Bank	-	(8,642)
		WAPIC	14	22
		Sub-Total	7,457	(1,680)
7iii	12021103	Increase/(Decrease) in Unquoted investment & Bank Deposit		
		Deposit with Crown Agent	1,664	-
		Sovereign Wealth Fund	-	9,831,147
		Sub-Total	1,664	9,831,147
		Grand Total	9,450	9,831,147
7iv	12021103	Increase/(Decrease) in Security Investments		
		Quoted Investments (7ii)	7,457	
		Sovereign Wealth Fund (7iii)	(1,504,424)	
			(1,496,966)	

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

		*Details of Investments (See, Schedule 7)		
8	210101	Salaries, Wages and Employee benefits	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	21010101	Staff cost- salaries and wages	104,220,325	78,826,510
	21010103	Consolidated Revenue Fund (CRF) charges	806,810	90,878
	21020202	Staff cost- pension defined contribution plan	20,602,083	9,116,957
			125,629,218	88,034,344
8i		Note*		
		Total Salaries, Wages & Employee Benefits for the year 2025	125,629,218	88,034,344
		Add:		
		Salary Arrears Settled in 2025	22,581	56,210
			125,651,799	88,090,555
		Less:		
		Previous Over-Payments Refunded in 2025	-	10,636
			125,651,799	88,101,191
		*Details of Personnel Cost (See, Schedule 5A & 5B)		
9	220201	Transport & Travel (General)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	22020101	Local Travel & Transport: Training	2,543,744	2,009,657
	22020102	Local Travel & Transport: Others	1,680,745	435,341

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

	22020103	International Travel & Transport: Training	3,999,833	1,522,153
	22020104	International Travel & Transport: Others	3,647,434	308,732
		Total Transport & Travel	11,871,756	4,275,884
10	220202	Utilities (General)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	22020201	Electricity Charges	1,082,036	1,407,446
	22020202	Telephone Charges	84,529	370,303
	22020203	Internet Access Charges	188,735	947,043
	22020204	Satellite Broadcasting Access Charges	42,775	921,383
	22020205	Water Rates	58,278	215,444
	22020206	Sewerage Charges	32,702	1,569,912
	22020207	Leased Communication Lines(S)	1,456	23,592
	22020208	Software Charges/ License Renewal	124,730	-
	22020209	Other Utilities	265,780	-
		Total Utilities	1,881,020	5,455,124
11	220203	Materials & Supplies (General)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	22020301	Office Stationeries / Computer Consumables	1,180,403	1,403,120
	22020302	Books	389,020	1,627,912
	22020303	Newspapers	28,508	140,996
	22020304	Magazines & Periodicals	30,993	269,416
	22020305	Printing Of Non-Security Documents	641,538	674,670

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

	22020306	Printing Of Security Documents	1,118,235	1,433,092
	22020307	Drugs/Laboratory/Medical Supplies	512,307	4,504,977
	22020308	Field & Camping Materials Supplies	121,072	3,022,635
	22020309	Uniforms & Other Clothing	353,623	1,341,832
	22020310	Teaching Aids / Instruction Materials	448,087	9,466,546
	22020311	Food Stuff / Catering Materials Supplies	639,294	437,475
	22020312	Sanitary Materials	77,172	827,691
	22020313	Water Treatment Chemicals	646	670,385
	22020314	Examination Materials	1,969,144	224,249
	22020316	Other Materials And Supply	575,106	-
		Total Materials & Supplies	8,085,148	26,044,996
12	220204	Maintenance Services (General)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	22020401	Maintenance Of Motor Vehicle / Transport Equipment	967,728	1,587,934
	22020402	Maintenance Of Office Furniture	239,847	485,484
	22020403	Maintenance Of Office Building / Residential Qtrs.	932,292	1,087,626
	22020404	Maintenance Of Office / IT Equipment	239,484	391,792
	22020405	Maintenance Of Plants/Generators	283,278	656,529
	22020406	Other Maintenance Services	867,715	161,910
	22020407	Maintenance Of Aircrafts	102	41,975
	22020410	Maintenance Of Street Lightings	7,800	51,616
	22020411	Maintenance Of Communication Equipment	8,023	44,527

KANO STATE GOVERNMENT
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	22020416	Maintenance Of Parks And Garden	4,323	24,415
	22020417	Maintenance Of Other Infrastructure	699,034	
		Total Maintenance Services	4,249,625	4,533,807
13	220205	Training (General)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	22020501	Local Training	3,747,393	3,915,415
	22020502	International Training	1,403,292	1,629,674
		Total Training	5,150,685	5,545,089
14	220206	Other Services (General)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	22020601	Security Services	1,532,049	4,830,331
	22020602	Office Rent	91,766	117,050
	22020603	Residential Rent	96,460	237,760
	22020604	Security Vote (Including Operation)	9,142,563	7,722,251
	22020605	Cleaning and Fumigation Services	178,937	1,833,054
		Total Other Services	11,041,774	14,740,447
15	220207	Consulting & Professional Services (General)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	22020701	Financial Consulting	1,180,654	1,190,240
	22020702	Information Technology Consulting	295,349	935,284
	22020703	Legal Services	477,712	397,505
	22020704	Engineering Services	45,605	467,316

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	22020705	Architectural Services	34,515	934,836
	22020706	Surveying Services	10,338	839,637
	22020707	Agricultural Consulting	33,800	351,147
	22020708	Medical Consulting	59,549	673,634
	22020709	Audit Consultancy	79,456	1,014,094
	22020710	Research and Documentation	87,156	150,000
	22020711	Supervision and Management	386,185	-
	22020712	Other Financial Consulting	2,042,231	-
	22020713	Technical Consultancy Services	2,375,000	-
		Total Consulting & Professional Service	7,107,550	6,953,693
16	220208	Fuel & Lubricant General	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	22020801	Motor Vehicle Fuel Cost	1,658,932	1,685,669
	22020802	Other Transport Equipment Fuel Cost	238,935	-
	22020803	Plant/Generator Fuel cost	9,484,324	2,094,024
	22020806	Cooking Gas Fuel cost	28,210	1,259,249
		Total Fuel & Lubricant	11,410,401	5,038,942
17	220209	Financial charges (General)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	22020901	Bank Charges (Other than Interest)	47,024	419,671
	22020902	Insurance Premium	21,321	191,472
	22020904	Other Bank Charges	2,709	4,310

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		Total Financial charges	71,053	615,453
18	220210	Miscellaneous Expenses General	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	22021001	Refreshment & Meals	608,148	373,231
	22021002	Honorarium & Sitting Allowance	1,116,718	623,615
	22021003	Publicity & Advertisements	3,019,322	446,924
	22021004	Medical Expenses-Local	414,011	222,018
	22021006	Postages & Courier Services	52,253	26,889
	22021007	Welfare Packages	4,427,058	280,164
	22021008	Subscription To Professional Bodies	170,272	608,504
	22021009	Sporting Activities	863,677	338,591
	22021010	Direct Teaching & Laboratory Cost	77,068	408,132
	22021011	Other Miscellaneous	2,625,789	14,191
	22021019	Medical Expenses-International	490,258	348,453
	22021020	Payment For Foreign Scholarship Scheme	8,481,000	81,217
	22021021	Special Days/Celebrations	818,970	-
	22021022	Hospitality Expenses	4,374,284	-
	22021023	Final Account Production	98,026	-
	22021024	Budget Formulation Logistics	139,801	-
		Total Miscellaneous Expenses	27,776,656	3,771,927
19	220401	Grants & Other Contribution (Subvention)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000

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	22040101	Grant To Other State Governments - Current	84,500	2,666,918
	22040103	Grant To Local Governments -Current	142,500	-
	22040104	Grant To Local Governments - Capital	1,187,500	-
	22040105	Grants To Government Owned Companies - Current	4,448,552	-
	22040106	Grant To Government Owned Companies - Capital	133,584	-
	22040108	Grant To Private Companies - Capital	1,300	-
	22040109	Grants to Communities/NGOs	3,185,000	2,475,987
	22050101	Subsidy To Government Owned Companies	2,425,509	-
	22050101	Subsidy To Public/Public Institutions	3,619,606	
		Total Grants & Other Contribution	15,228,050	5,142,905
		*Details of Overhead Cost (See, Schedule 8)		
20	22020701	Cost of IGR Collection	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
		Technical Advisers Commission		1,100,000
		Incentives	273,060	273,060
		Over Head	600,000	375,000
		Total	873,060	1,748,060

21i	4401	Depreciation for the Year 2025								
		Properties Plants and	Land and Building	Plants and Machineries	Motor Vehicle	Office Equipment	Furniture and Fixture	Infrastructure Assets	Life Assets	Total

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		Equipment (PPE)								
		Opening balance as at 1st January, 2025	69,158,849	13,711,988	14,363,982	4,740,392	7,618,939	294,548,057	280,767	404,422,972
		Additional during the year	58,841,088	15,768,786	16,805,859	6,541,741	8,685,590	223,261,482	320,074	330,224,619
		Reclassification	20,594,381	5,519,075	5,882,051	2,289,609	3,039,957	103,512,968	-	140,838,040
		Disposal	-	-	-	-	-	-	-	-
		Write-off	-	-	-	-	-	-	-	-
		Balance as at 31st December, 2025 (A)	148,594,317	34,999,848	37,051,891	13,571,742	19,344,485	621,322,507	600,841	875,485,632
		Accumulated Depreciation:								
		Opening balance as at 1st January, 2025	(4,790,225)	(4,898,999)	(13,035,292)	(9,364,519)	(5,124,887)	(88,977,840)	(23,948)	(126,215,711)
		Additional during the year (B)	(2,589,024)	(3,532,853)	(7,638,973)	(4,286,576)	(4,077,189)	(14,632,834)	(5,169)	(36,762,618)
		Balance Carried forward 31st	(7,379,249)	(8,431,852)	(20,674,265)	(13,651,095)	(9,202,076)	(103,610,675)	(29,117)	(162,978,329)

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Notes to the Financial Statements – 2025

		December, 2025								
		Net Book Value as at 31th December 2025 A-B=C	146,005,293	31,466,995	29,412,918	9,285,167	15,267,297	606,689,673	595,672	838,723,014
21ii	4401	Depreciation for the Year 2024								
		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, 2024	42,933,473	7,290,002	8,535,415	4,572,537	4,674,858	145,380,869	235,271	213,622,426
		Additional during the year	27,998,680	8,841,748	11,060,740	3,103,866	5,736,676	159,189,677	49,036	215,980,422
		Reclassification	-	-	-	-	-	-	-	-
		Disposal	-	-	-	-	-	-	-	-
		Write-off	-	-	-	-	-	-	-	-
		Balance as at 31st December, 2024 (A)	70,932,153	16,131,750	19,596,155	7,676,403	10,411,534	304,570,547	284,307	429,602,848

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Notes to the Financial Statements – 2025

		Accumulated Depreciation:								
		Opening balance as at 1st January, 2024	(3,016,922)	(2,479,236)	(7,803,118)	(6,428,508)	(2,332,292)	(78,955,351)	(20,408)	(101,035,836)
		Additional during the year (B)	(1,773,304)	(2,419,763)	(5,232,173)	(2,936,011)	(2,792,595)	(10,022,489)	(3,540)	(25,179,875)
		Balance Carried forward 31st December, 2024	(4,790,225)	(4,898,999)	(13,035,292)	(9,364,519)	(5,124,887)	(88,977,840)	(23,948)	(126,215,711)
		Net Book Value as at 31st December 2024 A-B=C	69,158,849	13,711,988	14,363,982	4,740,392	7,618,939	294,548,057	280,767	404,422,972

21iii	24	Depreciation		
	2401	Depreciation on Plants Properties and Equipment (PPE)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	240101	Land and Buildings (General)	2,589,024	1,773,304
	240104	Motor Vehicles (General)	3,532,853	2,419,763
	240102	Infrastructure Assets (General)	7,638,973	5,232,173
	240103	Plants and Machineries (General)	4,286,576	2,936,011
	240105	Office Equipment (General)	4,077,189	2,792,595
	240106	Furniture and Fixture (General)	14,632,834	10,022,489

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	241031	Life Assets (General)	5,169	3,540
		Capital Expenditure by Sector		
	Admin Code	Sectors	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	1	Administrative Sector	13,373,601	13,693,637
	2	Economic Sector	272,082,917	165,099,849
	3	Law and Justice Sector	712,937	4,550,063
	5	Social Sector	87,745,295	79,340,202
			373,914,750	262,683,751

Note: Assets Reclassification

During the reporting period, previous year's assets of ₦140,838,040 were reclassified in accordance with the provisions of the International Public Sector Accounting Standards (IPSAS).

- The reclassification was carried out under IPSAS 45, which replaced IPSAS 17 (Property, Plant and Equipment) to properly reflect assets held for operational use.
- Items meeting the definition of IPSAS 31 (Intangible Assets) were separated to ensure accurate recognition of non-physical resources.
- Adjustments were guided by IPSAS 3 (Accounting Policies, Changes in Accounting Estimates and Errors) to maintain consistency and comparability across reporting periods.
- Transfers between categories were affected to reflect changes in use, control, and expected economic benefits.
- This reclassification enhances transparency, accountability, and compliance with IPSAS, thereby improving the reliability of the State's financial reporting.

*Details of Capital Expenditure (See, Schedule 12)

23	310901	Investments in Securities	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
i	31090101	Quoted Investments		
		Access Bank Plc (Intercontinental Bank)	37,105	1,561
		Sterling (NAL Marchant Bank Plc)	1,375	29,474
		Unity Bank	118,632	118,632

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Notes to the Financial Statements – 2025

		WAPIC Insurance Plc	45	31
		Sub total	157,158	149,699
ii	31090102	Unquoted Investments		
		Dala Building	1,232,864	1,232,864
		KSIP	456,000	456,000
		Niger Delta Power Holding Company	19,388	19,388
		NNDC	51,300	51,300
		Sovereign Wealth Fund	21,687,828	23,192,252
		Sub total	23,447,379	25,181,185
		Grand Total	23,604,537	25,330,884

24	31090106	Investments in Properties	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
		Housing Corporation (Sheikh Khalifa I. Rabi'u, Sheikh N. Kabara & Sheikh Jaafar)	26,920,787	22,421,987
			26,920,787	22,421,987

		Note*		
		Balance brought forward as at 1st January 2025	22,420,787	
		Add: Purchase of Pension Trust Fund Houses for the State Government	4,500,000	
		Closing Balance at 31st December 2025	26,920,787	
		*Details of Investments (See, Schedule 7)		

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25	310201	Cash and cash equivalents	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	31020103	MDAs Bank Balances (Annual Board of Survey)	11,885,069	2,280,747
	31020104	Treasury Bank Balances	16,443,373	83,514,968
	31020106	Capital Receipts (Grants) Balances	17,108,854	24,763,713
	31020108	Deposit with Crown Agent	342,905	341,240
			45,780,201	110,900,668

***Details of Cash and Cash equivalents (See, Schedule 9 & 13)**

26	31060	Receivables	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	31060401	Revolving Loans Granted	650,758	666,219
	31060401	FAAC Arrears	28,377,382	19,707,566
	31060401	FAAC Receivable (Other Receipts)	8,866,666	8,866,666
	31060401	Treasury Loan	100,000	100,000
			37,994,806	29,340,450

***Details of Receivable (See, Schedule 14)**

27	310501	Inventories (Stock)		
		MDAs	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
		Deputy Governor's Office	35	12
		Ministry of Women Affairs	-	-

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Notes to the Financial Statements – 2025

		Youth Empowerment Directorate	289	100
		Guidance and Coucilling Board	2,205	762
		Ministry for Local Government	67	23
		Ministry of Finance	3,481	1,203
		Ministry of Water Resources	54,685	18,900
		Ministry for Higher Education	57,765	-
		Special Duties Directorate	194	67
		Kano State Scholarship Board	75	26
		TOTAL	118,795	21,093

28	4102	Total Debt Stock	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	410201	Internal Debts	23,439,514	27,866,149
	410202	External Debts	200,638,076	187,486,600
		Total	224,077,590	215,352,749
28i	4203	Long Term Public Debt (Borrowing)		
		Internal Public Debt (Borrowing)	14,463,198	17,830,702
		External Public Debt (Borrowing)	190,905,433	179,058,106
		Sub-Total	205,368,631	196,888,808
28ii	4106	Short Term Public Debt (Borrowing)		
		Internal Public Debt (Borrowing)	8,976,317	10,035,447
		External Public Debt (Borrowing)	9,732,643	8,428,494

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		Sub-Total	18,708,959	18,463,941
		Grand-Total	224,077,590	215,352,749

28iii	2206	Repayment of Loan (Total Debt Service)	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	220303	Principal Amount	13,760,228	13,280,366
	220601 & 220602	Public Debt Charges	4,948,731	4,922,078
			18,708,959	18,202,444

		Note*		
		Loan Repayment for the year ended 2024		18,202,444
		less: Repayments for Dec 2023 Paid in Jan 2024		(1,497,039)
		Eleven months Loan Repayments (FAAC Deduction)		16,705,406
		Add: Repayments for Dec 2024 Paid in Jan 2025		963,905
		Adjusted Loan Repayments for the year 2024		17,669,310
		Loan Repayment for the year ended 2025	18,708,959	
		less: Repayments for Dec 2024 Paid in Jan 2025	(963,905)	
		Eleven months Loan Repayments (FAAC Deduction)	17,745,055	
		Add: Repayments for Dec 2025 Paid in Jan 2026	1,758,566	
		Adjusted Loan Repayments for the year 2025	19,503,621	

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29		Proceeds from Borrowing	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
		External Loan		
		Kano State Agro Climatic Resilience in Semi-arid Landscape (ACReSAL) Project	18,414,255	-
		Rural Access Agricultural Marketing Project	4,421,894	-
		Kano State Agro Pastoral Development Project	854,557	-
		Kano State- Accelerated Nutrition Results -IDA	-	29,860,095
		Total	23,690,705	29,860,095

***Details of Debt Stock (See, Schedule 10 and 11)**

Note: State Domestic Debt Profile

Power Intervention Fund: This is a Loan from the Federal Government of Nigeria to the Kano State Government through Fidelity Bank. The loan Principal amount was 10 billion at 7% interest rate with estimated life-span of 10 years for the execution of Independent Power Supply Project (IPP) in the State.

State Bond (Contractual Obligation): This loan (bond) was raised and signed by the State Government through FCMB/UBA banks for the execution of capital project within the State. The loan principal amount is ₦18,425,000,000.00, with dual interest rate based on the first and second amount raised by FCMB and UBA Banks at 12% & 17% respectively with agreed settlement period of 10 years.

Restructured Commercial Bank Loan: Signed by the State Government through UBA Bank in December 2022. The principal amount of the loan was 20 Billion at 5% interest rate with life span of 10 years.

30		Other FAAC Deductions	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
		Transfer to LGCs	-	-
		Ecological Fund Deductions	3,506,104	2,185,473
			3,506,104	2,185,473

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Notes to the Financial Statements – 2025

30i		Ecology Distribution for the year 2025	3,506,104	
		Add: Prior Year Ecology Received in 2025	150,285	
		Total Cash received during the year	3,656,388	

31	410401	Payables and other liabilities	31 Dec, 2025 ₦'000	31 Dec, 2024 ₦'000
	41040102	Kano State Pension Fund Trustees	3,678,096	3,678,096
	41030102 & 41030103	Tax Liabilities	512,000	101,057
	41010101	Retention	127,548	-
	41040105	Contractors Liabilities	27,553,881	27,419,305
	41040101	Contract Gratuity Arrears	736,948	736,948
	41030214	Public Debt (FAAC)	1,492,687	1,758,566
		Total Payables	34,101,160	33,693,972

		Note*		
		Contractors Liabilities/Arrears		
		Opening Balance as at 1st January 2025	27,419,305	
		Add: Verified Contractor Liabilities (2014 to 2025)	-	
		Total Contractors Liabilities Verified	27,419,305	
		Less: Settlement During the year 2025	(8,079,452)	
		Total Contractors Liabilities after Settlement	19,339,853	
		Add: Contractors Liabilities for the year 2025	8,214,028	

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		Closing Balance as at 31st December 2025	27,553,881	
		*Details of Payables (See, Schedule 15)		
		Sub-Total	-	5,618,988.489
32		Changes in Net Surplus	31st Dec, 2025	31st Dec, 2024
		Statutory Arrears	3,557,739	3,685,870
		VAT Arrears	11,439,203	8,653,297
		Other Receipts Arrears	4,818,153	12,316,637
		Augumentated Ecological Distribution (FGN)	(150,285)	(314,879)
			19,664,811	24,340,926
33	43020102	Changes in Capital Receipts (Prior year adjustments)	31st Dec, 2025	31st Dec, 2024
		Public Debt Arrears 2025	(1,758,566)	963,905
		Adjusted capital receipts (Under reported)	9,242,961	-
		Aids and Grants Expenditure	(43,690,131)	-
			(36,205,735)	963,905
34	43020102	Other Changes in Equity (Prior year adjustments)	31st Dec, 2025	31st Dec, 2024
		Public Debt Adjustments (Under reported)	961,556	-
		Excess External Debt Charges	144,855	(1,600,933)
		Contractors Settlement During the Year	(8,079,452)	(13,212,883)
		Adjusted Loans (Ancore Borrowers & SMEDF)	-	(984,940)
		Revaluation Surplus/(Deficit) (Revaluation Reserve)	(39,238,348)	29,850,532
			(46,211,389)	14,051,777

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Notes to the Financial Statements – 2025

34i		Revaluation Increase (Decrease) for the year 2025		
		Revaluation Surplus during the year 2024	29,850,532	
		Revaluation Deficit during the year 2025	(39,238,348)	
		Revaluation cost to be Expensed	(9,387,816)	

35	43030102	Changes in Exchange Translation	31st Dec, 2025	31st Dec, 2024
		Deposit with Crown Agent	1,664	138,373
		Sovereign Wealth Fund	(1,504,424)	9,601,661
		Foreign Debt Fair Value Adjustments (37a)	(7,782,849)	(67,318,937)
			(9,285,609)	(57,578,903)
		Note*		
		Crown Agent Balance as at 31st December 2025 (£177,341.38 @ N1933.58)	342,904	
		Crown Agent Balance as at 31st December 2024 (£177,341.38 @ N1924.20)	(341,240)	
		Gain/Loss on foreign exchange translations	1,664	
		Sovereign Wealth Fund as at 31st December 2025 (\$15,110,731@1435.26)	21,687,828	
		Sovereign Wealth Fund as at 31st December 2024 (\$15,110,731@1534.82)	(23,192,252)	
		Gain on foreign exchange translations	(1,504,424)	

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35i	22090101	Foreign Debt Fair Value Adjustment (Loss on Exchange transaction)			
		Description	Book Value ₦'000	Market Value ₦'000	Gain/Loss ₦'000
1		National Urban Water Sector Reform III	4,784,664	5,622,319	(837,655)
2		National Urban Water Sector Reform III (2)	15,948,879	16,923,175	(974,296)
11		Rural Access Agricultural Marketing Project	5,582,108	6,356,913	(774,805)
3		Multi-States Road Project	5,174,147	6,197,610	(1,023,462)
4		Malaria Control Booster Project	5,510,845	5,940,483	(429,638)
5		State Education Sector Project	31,421,107	31,728,312	(307,205)
6		Third National Fadama Development	7,045,640	7,193,564	(147,923)
7		Health System Development project 11 (Add)	2,082,119	2,443,918	(361,799)
8		Commercial Agricultural Development	20,784,449	21,288,819	(504,371)
9		Malaria Control Booster Project (Add. Financing)	4,196,485	4,548,023	(351,538)
10		National Erosion and Watershed Management Project	3,976,276	4,214,002	(237,726)

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Notes to the Financial Statements – 2025

12		Agro Processing Productivity Enhancement & Livelihood Support (APPEALS)	51,904,670	53,737,099	(1,832,429)
		Kano State- Accelerated Nutrition Results	29,075,210	-	-
		TOTAL	187,486,600	166,194,238	(7,782,849)

36		Accumulated Surplus/(Deficit)		
		Opening Balance as at 1st January 2024	484,229,374	
		Surplus for the year 2025	257,912,507	
		Additional Capital Grants	44,859,431	
	43020102	Changes in Net Surplus (Prior year adjustments) (Note 32)	19,664,811	
	43020102	Changes in Capital Grants (Prior year adjustments) (Note 33)	(36,205,735)	
	43020102	Other Changes in Equity (Prior year adjustments) (Note 34)	(46,211,389)	
	43030102	Changes in Exchange Transaction (Note 35)	(9,285,609)	
		Balance as at 31st December, 2025	714,963,390	

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

SCHEDULE 1

Statutory Allocation from FAAC 2025

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	₦'000	₦'000	₦'000	₦'000	₦'000
January 2025 (Dec, 2024)	1,703,306	1,854,433	3,557,739	11,439,203	14,996,942
February	5,536,265	1,753,871	7,290,136	13,566,401	20,856,536
March	6,003,882	1,766,820	7,770,702	11,292,799	19,063,501
April	7,164,558	1,798,962	8,963,520	10,998,804	19,962,324
May	7,346,697	1,804,006	9,150,703	11,378,349	20,529,052
June	6,566,549	1,782,401	8,348,951	13,081,031	21,429,982
July	8,237,457	1,828,673	10,066,130	11,968,391	22,034,521
August	11,179,008	1,908,338	13,087,346	12,308,385	25,395,731
September	12,637,671	1,883,989	14,521,660	13,115,649	27,637,309
October	10,515,638	1,825,225	12,340,863	15,555,652	27,896,515

KANO STATE GOVERNMENT
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Schedules to the Financial Statements – 2025

November	11,940,269	1,864,676	13,804,945	12,792,265	26,597,210
December	12,304,762	1,874,770	14,179,532	9,313,242	23,492,774
Total	101,136,063	21,946,163	123,082,226	146,810,171	269,892,397
January 2026 (Dec, 2025)	9,259,102	16,319	11,049,530	16,319,499	27,369,029

Total Deductions 2025

Description	Foreign Deductions a	Domestic Deductions b	Paris Club LGA Repayments c	Total Ecological Deductions d	Total Deductions e=(a+b+c+d)
Months	₦'000	₦'000	₦'000	₦'000	₦'000
January 2025 (Dec, 2024)	1,097,138.98	661,426.83		95,867.22	1,854,433.02
February	896,002.92	661,426.83	-	196,440.78	1,753,870.53
March	896,002.92	661,426.83	-	209,390.16	1,766,819.91
April	896,002.92	661,426.83	-	241,531.98	1,798,961.73
May	896,002.92	661,426.83	-	246,575.83	1,804,005.58

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

June	896,002.92	661,426.83	-	224,971.73	1,782,401.48
July	896,002.92	661,426.83	-	271,243.02	1,828,672.77
August	896,002.92	661,426.83	-	350,908.46	1,908,338.21
September	831,259.84	661,426.83	-	391,302.22	1,883,988.89
October	831,259.84	661,426.83	-	332,538.23	1,825,224.90
November	831,259.84	661,426.83	-	371,989.53	1,864,676.20
December	831,259.84	661,426.83	-	382,083.20	1,874,769.87
Total	10,694,198.79	7,937,121.95	-	3,314,842.37	21,946,163.11
January 2025 (Dec, 2024)	831,259.84	661,426.83	-	297,741.83	1,790,428.50

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

SCHEDULE 2

2025 FAAC OTHER RECEIPTS (FGN)

Description	Differential Exchange Gain	Infrastructure Development	Ecological Fund Distributions	NNPCL Dividend	Electronic Money Transfer Levy	Others	Total
Months	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000	₦'000
January 2025 (Dec, 2024)	3,990,561.21	-	203,397.31	-	624,194.86	-	4,818,153.38
February	-	-	196,440.78	-	408,815.57	5,000,000.00	5,605,256.35
March	-	5,837,837.84	209,390.16	3,326,873.39	660,467.89	4,285,880.00	14,320,449.27
April	284,342.15	17,107,888.23	248,925.77	5,555,555.56	481,720.66	5,000,000.00	28,678,432.36
May	815,961.15	-	268,562.81	2,724,806.20	748,543.41	-	4,557,873.57
June	776,059.00	13,513,513.51	245,883.50	3,972,868.22	529,929.30	102,069.95	19,140,323.48
July	406,230.26	7,421,423.84	282,189.35	3,875,968.99	560,226.46	7,844,308.70	20,390,347.60
August	403,483.18	-	362,081.84	-	713,118.90	-	1,478,683.92
September	420,058.15	2,702,702.70	402,621.15	5,813,953.49	603,869.13	3,000,000.00	12,943,204.63
October	-	-	332,538.23	-	930,550.76	1,725,401.58	2,988,490.56
November	-	-	371,989.53	-	885,124.68	-	1,257,114.21

KANO STATE GOVERNMENT
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Schedules to the Financial Statements – 2025

December	-	-	382,083.20	-	738,908.63	4,000,000.00	5,120,991.84
Total	7,096,695.10	46,583,366.13	3,506,103.63	25,270,025.84	7,885,470.24	30,957,660.23	121,299,321.17
January 2026 (Dec, 2025)	-	-	297,741.83	-	710,611.50		1,008,353.33

Note - Others

Solid Minerals	1,412,785.27
Bailout Refund	1,546,875.00
Non-Oil Excess Revenue	8,692,599.22
FOREX	4,280,596.53
Others	13,000,000.00
Augmentation	2,024,804.21
Total	30,957,660.23

ECOLOGICAL FUND DISTRIBUTION AS PER FAAC FILE

Description	Differential Exchange Gain	Forex/Augm	Ecological Fund Distributions SRA	Total
Months	₦'000		₦'000	₦'000
January 2025 (Dec, 2024)	107,530.09	-	95,867.22	203,397.31
February	-	-	196,440.78	196,440.78
March	-	56,071.50	209,390.16	209,390.16
April	7,393.79	53,607.95	241,531.98	248,925.77
May	21,986.98	-	246,575.83	268,562.81
June	20,911.77	2,826.55	224,971.73	245,883.50
July	10,946.32	-	271,243.02	282,189.35
August	11,173.38	-	350,908.46	362,081.84

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

September	11,318.93	-	391,302.22	402,621.15
October	-	-	332,538.23	332,538.23
November	-	-	371,989.53	371,989.53
December	-	-	382,083.20	382,083.20
Total	191,261.27	112,506.00	3,314,842.37	3,506,103.63

January 2026 (Dec, 2025)	-	-	297,741.83	297,741.83
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ECOLOGICAL FUND DISTRIBUTION AS PER BANK STATEMENTS

Description	Differential Exchange Gain	Forex/Augm	Ecological Fund Distributions SRA	Total
Months	₦'000	₦'000	₦'000	₦'000
January 2025 (Dec, 2024)	107,530.09	-	95,867.22	203,397.31
February	-	-	-	-
March	-	56,071.50	196,440.78	252,512.28
April	7,393.79	53,607.95	209,390.16	270,391.90
May	29,648.89	246,575.83	241,531.98	517,756.70
June	-	2,826.55	-	2,826.55
July	20,911.77	30,116.82	224,971.73	276,000.32
August	10,946.32	-	271,243.02	282,189.35
September	11,173.38	11,318.93	350,908.46	373,400.77
October	-	-	723,840.45	723,840.45
November	-	-	371,989.53	371,989.53
December	-	-	382,083.20	382,083.20
Total	187,604.25	400,517.58	3,068,266.54	3,656,388.37

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Schedules to the Financial Statements – 2025

January 2026 (Dec, 2025)	-	-	297,741.83	297,741.83
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SCHEDULE 3

AIDS AND GRANTS FOR THE YEAR ENDED 31ST DECEMBER 2025

MDAs/Projects	Opening Balance as at 1st January 2025	Amount Received 2025	Amount Available for Expenditure 2025	Expenditure 2025	Balance as at 31st Dec, 2025
DESCRIPTION	₦'000	₦'000	₦'000	₦'000	₦'000
Rural Access and Agricultural Mobility Projects Directorate	76,801	-	76,801	-	76,801
Kano State College of Education And Preliminary Studies (KSCEPS)	-	-	-	-	-
North West University, Kano	309,866	1,198,883	1,508,749	1,036,460	472,288
Dangote University of Science and Technology, Wudil	180,825	805,605	986,430	739,303	247,128
Ministry of Agriculture	22,868	-	22,868	-	22,868
Kano State Polytechnic	213,509	1,506,795	1,720,305	1,471,818	248,487
Sa'adatu Rimi College of Education Kumbotso Kano	49,261	1,810,552	1,859,813	1,361,947	497,867
NG-Cares Fund	522,710	860,000	1,382,710	1,326,462	56,248

KANO STATE GOVERNMENT
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Schedules to the Financial Statements – 2025

Agro-Climatic Resilience in Semi-Arid Landscapes (ACReSAL)	664,654	6,229,191	6,893,845	6,217,370	385,189
Innovation Development and Effectiveness of the Acquisition of Skills (IDEAS)	9,601	1,659,908	1,669,509	1,664,505	5,004
Immunization Plus and Malaria Process by Accelerating Coverage and Transform Services (IMPACT)	4,296,390	11,760,712	16,057,102	15,689,157	367,945
Livestock Productivity and Resilience Project (L - PRES)	13,405	7,225	20,630	13,472	7,158
Adolescent Girls Initiatives for Learning and Empowerment (AGILE)	5,495	143,000	148,495	122,851	25,644
Ministry of Agric					
Rural Access and Agricultural Marketing Project (RAAMP)	11,714	383,625	395,339	351,911	43,428
Ministry of Agriculture (SAPZ.)	483,492	3,488,569	3,972,061	3,408,703	563,357
Kano State Agro pastoral Development Project (KSADP)	36,725	1,525,795	1,562,520	4,555	1,557,965
Kano FADAMA Cares	68,165	-	68,165	11,992	56,173
Kano State Primary Health Care Mgt Board					
UNICEF	85,458	663,167	748,626	667,005	81,621
Routine Immunization Activities	2,021	825,464	827,484	376,301	451,184
HMOU	2,572	611,775	614,346	502,264	112,083
Basic Health Care Provision Fund (BHNPF)/National Primary Health Care Development Agency (NPHCDA)	1,331,158	1,488,929	2,820,087	1,643,751	1,176,337
COVID 19	4,864	-	4,864	-	4,864

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

Ministry of Health:					
UNICEF	332,595	43,499	376,094	341,782	34,313
Health Basket (MoU)	278,061	1,157,730	1,435,791	1,251,939	183,852
Basic Health Care Provision Fund	350	-	350	-	350
SUBEB					
SUBEB (BESDA)	2,886,316	-	2,886,316	2,319,996	566,321
SUBEB (UBEC Marching Grant)	4,341,961	8,689,008	13,030,969	3,166,588	9,864,381
Total Aids and Grants	16,230,839	44,859,431	61,090,271	43,690,131	17,108,854

SCHEDULE 4

Kano State Government - 2025 Internally Generated Revenue

Code	Economic Lines Items	2025 Actual	2025 Original Budget	2025 Adjusted Budget	2025 Final Budget	Variance	% Performance
		₦'000	₦'000	₦'000	₦'000	₦'000	
12010101	Personal Taxes (PAYE State)	24,188,297	3,461,969	-	3,461,969	(20,726,328)	699%
12010104	Personal Taxes (PAYE Local Government)	598,243	3,589,458	-	3,589,458	2,991,215	17%

KANO STATE GOVERNMENT
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Schedules to the Financial Statements – 2025

12010105	PAYE Federal Govt Establishments	1,750,000	10,500,000	-	10,500,000	8,750,000	17%
12010106	PAYE Org Private Sector	3,746,496	20,000,000	6,000,000	26,000,000	22,253,504	14%
12010107	PAYE Informal Sector	865,413	1,097,399	-	1,097,399	231,986	79%
12010108	Direct Assessment on Affluent/High Net worth	1,926,611	9,000,000	(5,000,000)	4,000,000	2,073,389	48%
12010109	Direct Assessment on Mix-Income	12,948,019	-	-	-	(12,948,019)	100%
12010110	Direct Assessment on Expatriates	337,174	2,000,000	-	2,000,000	1,662,826	17%
12010111	Direct Assessment on Informal/Presumptive	485,187	338,336	-	338,336	(146,851)	143%
12010112	Tax Audit / Back Duty Recovery	1,651,095	2,094,248	2,000,000	4,094,248	2,443,153	40%
12010301	Capital Gains Tax (Individual) - General	700,894	577,399	500,000	1,077,399	376,505	65%
12010302	Withholding Tax on Dividend	301,085	569,582	500,000	1,069,582	768,497	28%
12010303	Withholding Tax on Rent	481,437	878,591	400,000	1,278,591	797,154	38%
12010304	Withholding Tax on Bank Interest	1,594,088	1,575,365	300,000	1,875,365	281,277	85%
12010305	Withholding Tax on Directors Fees	96,831	164,420	150,000	314,420	217,589	31%
12010306	Withholding Tax on Contracts	612,687	1,542,784	1,000,000	2,542,784	1,930,097	24%
12010307	Withholding Tax on Professional fees	74,356	120,089	-	120,089	45,733	62%

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Schedules to the Financial Statements – 2025

12010308	withholding Tax on commission	345,992	342,665	200,000	542,665	196,673	64%
12010309	Withholding Tax On Royalties	1,625,669	7,500	-	7,500	(1,618,169)	21676%
12010310	Withholding Tax on Management Fees	9,212	45,000	-	45,000	35,788	20%
12010311	Withholding tax on Consultancy	44,396	36,000	400,000	436,000	391,604	10%
12010312	Other Withholding Tax	6,083,837	5,000	-	5,000	(6,078,837)	121677%
12010313	Consumption Tax	72,536	59,900	-	59,900	(12,636)	121%
12010314	Entertainment Tax	20,000	120,000	-	120,000	100,000	17%
12010317	Land use charges/ property Tax	43,576	-	-	-	(43,576)	100%
12010318	Excess Charges/Interest Recovery	2,580,518	661,220	-	661,220	(1,919,298)	390%
12010319	Stamp Duties	9,911,542	776,666	6,000,000	6,776,666	(3,134,876)	146%
12010323	Other Direct Taxes	8,718	50,000	-	50,000	41,282	17%
12020105	Radio/Television Station Licenses	3,400	7,000	-	7,000	3,600	49%
12020121	Hunting Permits	361,646	2,001	5,000	7,001	(354,645)	5166%
12020123	Vehicle Hackney Permit	13,702	21,633	-	21,633	7,931	63%
12020124	Conductor's Badge	70,232	5,000	-	5,000	(65,232)	1405%

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Schedules to the Financial Statements – 2025

12020129	Cinematograph Licenses	100	60,000	-	60,000	59,900	0%
12020131	Motor Vehicle Licenses	127,982	563,009	-	563,009	435,027	23%
12020132	Drivers' Licenses	358,009	606,488	-	606,488	248,479	59%
12020134	Private Schools Licenses	62,928	25,000	-	25,000	(37,928)	252%
12020135	Filling Station Licenses	1,590	50,000	-	50,000	48,410	3%
12020136	Health Facilities Licenses	62,357	2,500	100,000	102,500	40,143	61%
12020137	Trade Permit Licenses	56,935	160,000	-	160,000	103,065	36%
12020138	Hide & Skin Buyer Licenses	17,695	10,000	20,000	30,000	12,305	59%
12020142	Taxi Registration	146,418	556,417	-	556,417	409,999	26%
12020143	Other Licenses	49,043	143,823	20,000	163,823	114,780	30%
12020145	Vehicle Registration And Weighing Licenses	64,337	65,000	-	65,000	663	99%
12020147	Driver's Badge/Permit	3,037,828	800	-	800	(3,037,028)	379728%
12020148	Kano State Transport (KSTR)	2,013	7,000	-	7,000	4,987	29%
12020149	Yellow Form Licences	64,914	7,400	-	7,400	(57,514)	877%
12020150	Road Worthiness	106,210	154,000	50,000	204,000	97,790	52%

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12020152	GSM/Antenna Permit License	-	20,000	-	20,000	20,000	0%
12020155	Commercial Vehicle Registration Licenses	15,979	100,000	-	100,000	84,021	16%
12020156	Tricycle Daily Operation License	15,979	100,000	-	100,000	84,021	16%
12020161	Heavy Goods Vehicle Permit	4,481	1,700	-	1,700	(2,781)	264%
12020162	Learners Permit	3,389	3,200	-	3,200	(189)	106%
12020401	Court Fees	142,185	28,159	1,000	29,159	(113,026)	488%
12020402	Renewal of Private Schools Registration	76,784	250,000	-	250,000	173,216	31%
12020403	Patent Medicine Licensing Fees	27,311	3,301	45,000	48,301	20,990	57%
12020408	Films Censorship/ Production Fees	812	10,000	-	10,000	9,188	8%
12020414	Accreditation Fees	-	77,000	-	77,000	77,000	0%
12020417	Tender Fees	6,125,165	528,934	4,508,146	5,037,080	(1,088,085)	122%
12020418	Fire Safety Certificate Fees	1,463	11,677	-	11,677	10,214	13%
12020420	Environmental Impact Assessment Fees	-	14,351	-	14,351	14,351	0%
12020421	Bill Board Advertisement Fees	441,229	193,982	800,000	993,982	552,753	44%
12020422	Deeds Registration Fees	814,055	2,062,847	-	2,062,847	1,248,792	39%

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Schedules to the Financial Statements – 2025

12020423	Survey/ Planning/ Building Fees	389,572	142,449	1,000,000	1,142,449	752,877	34%
12020427	Association Fees	319,632	221,134	-	221,134	(98,498)	145%
12020428	Birth & Death Registration Fees	137,736	15,560	120,000	135,560	(2,176)	102%
12020430	Change Of Ownership Fees	50,662	34,800	-	34,800	(15,862)	146%
12020432	Land Use Fees	-	40,330	-	40,330	40,330	0%
12020433	Development Levies	1,959,988	3,159,880	(500,000)	2,659,880	699,892	74%
12020435	Inspection Fees	4,866	7,518	-	7,518	2,652	65%
12020437	Student Registration Fees	3,583,374	1,591,664	350,000	1,941,664	(1,641,710)	185%
12020438	Tuition Fees	459,656	231,663	465,000	696,663	237,007	66%
12020440	Parking Fees	374,121	31,150	-	31,150	(342,971)	1201%
12020441	Applications Forms & Fees	327,067	300,002	1,295,000	1,595,002	1,267,935	21%
12020443	Telecommunication Charges/ Fees	6,220	11,869	-	11,869	5,649	52%
12020444	Container/ Haulage Discharge Fees	15,001	30,460	100,000	130,460	115,459	11%
12020445	Specialised Vehicle Parking Fees	13,801	50,000	-	50,000	36,199	28%
12020446	Sand Dredging Fees	13,652	80,000	-	80,000	66,348	17%

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12020448	BUILDING PLAN APPROVAL FEES	2,797	24,000	-	24,000	21,203	12%
12020449	Mobile Advert Fees	37,913	-	-	-	(37,913)	0%
12020450	Agricultural Product/Produce Sales Fees	69,918	145,596	55,000	200,596	130,678	35%
12020451	Animal Trade Levy	13,886	83,640	-	83,640	69,754	17%
12020452	Processing Fees	640,464	236,448	476,000	712,448	71,983	90%
12020453	Survey Fees	-	3,800	-	3,800	3,800	0%
12020455	Valuation Fees	14	8,500	-	8,500	8,486	0%
12020458	Lease Registration	13,519	26,345	-	26,345	12,826	51%
12020465	Land Development Fees	28,920	14,412	50,000	64,412	35,492	45%
12020468	Concession Fees	-	700,000	-	700,000	700,000	0%
12020472	Waybill And Manifest	15,979	170,709	-	170,709	154,730	9%
12020473	Land Charges	-	10,000	-	10,000	10,000	0%
12020474	Water Rate Charges	-	9,000	-	9,000	9,000	0%
12020475	Borehole Test Charges	-	2,000	-	2,000	2,000	0%
12020476	Re-Certification	-	1,500	-	1,500	1,500	0%

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

12020478	Road Congestion Charges	24,261	100,000	-	100,000	75,739	24%
12020479	Registration of Business Premises	10,000	14,000	-	14,000	4,000	71%
12020480	Renewal of Business Premises	29,757	580,000	-	580,000	550,244	5%
12020482	Other Fees	287,916	457,833	2,000	459,833	171,917	63%
12020501	Fines/ Penalties	52,463	252,536	155,000	407,536	355,073	13%
12020503	Park and Pay - Fines	15,979	100,000	-	100,000	84,021	16%
12020601	Sales Of Journal & Publications	878,466	21,390	1,050,000	1,071,390	192,924	82%
12020604	Sales Of Stores/Scraps/Unserviceable Items	-	500	-	500	500	0%
12020606	Sales Of Bills Of Entries/Application Forms	268,889	366,725	150,000	516,725	247,836	52%
12020607	Sales Of Consultancy Registration Forms	52,489	104,041	-	104,041	51,552	50%
12020608	Sales Of Improved Seeds/Chemical	47,494	2,034,032	-	2,034,032	1,986,538	2%
12020609	Proceeds From Sales Of Farm Produce	10,200	173,700	-	173,700	163,500	6%
12020610	Proceeds From Sales Of Goods By Public Auctions	8,460	20,000	-	20,000	11,540	42%
12020612	Proceeds From Sales Of Drugs And Medications	189,651	14,202	40,000	54,202	(135,449)	350%
12020616	Proceeds From Sale Of Fertilizers	245,874	3,500,000	(3,000,000)	500,000	254,126	49%

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

12020617	Other Sales	648,585	404,000	-	404,000	(244,585)	161%
12020618	Vehicle Plate Number	246,317	200,000	-	200,000	(46,317)	123%
12020701	Earnings From Consultancy Services	288,014	48,638	100,000	148,638	(139,376)	194%
12020702	Earnings From Laboratory Services	71,052	10,000	-	10,000	(61,052)	711%
12020703	Earnings From Hire Of Plants & Equipment	992	234,568	80,000	314,568	313,576	0%
12020704	Earnings From The Use Of Govt. Vehicles	-	2,400	-	2,400	2,400	0%
12020706	Earnings From Tolls Of Expressway	281,252	176,695	-	176,695	(104,557)	159%
12020707	Earnings From Medical Services	1,373,622	411,434	10,000	421,434	(952,187)	326%
12020709	Earnings From Tourism/Culture/Arts Centre	52,045	3,800	-	3,800	(48,245)	1370%
12020710	Earnings From Guest Houses	-	1,000	-	1,000	1,000	0%
12020711	Earnings From Commercial Activities	853,492	1,018,036	-	1,018,036	164,545	84%
12020712	Earnings From DRF Service Account	579,519	354,711	-	354,711	(224,808)	163%
12020715	Earnings From Catering	-	15,500	-	15,500	15,500	0%
12020716	Earnings From Ent Services	3,467	-	6,000	6,000	2,533	58%
12020722	Earning From ICU Services	240,912	80,760	-	80,760	(160,152)	298%

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

12020724	Earning From Scanning Services	139,651	12,480	-	12,480	(127,171)	1119%
12020725	Earning From Mortuary Services	139,651	50,736	-	50,736	(88,915)	275%
12020726	Earning From Theatre Services	306,906	17,522	-	17,522	(289,384)	1752%
12020727	Earning From SCBU Services (Special Care Baby Unit)	145,042	141,336	-	141,336	(3,706)	103%
12020728	Earning From Change Of Purpose	1,814	350	-	350	(1,464)	518%
12020732	Patient Admission Service	189,867	3,864	-	3,864	(186,003)	4914%
12020735	Earning From Public Conveniences	118,821	45,509	-	45,509	(73,312)	261%
12020738	Wind Shield Sticker	17,778	7,800	-	7,800	(9,978)	228%
12020799	Other Earnings	6,139	223,398	2,000	225,398	219,259	3%
12020803	Rent On Govt Buildings	27,383	200,398	-	200,398	173,015	14%
12020901	Rent On Govt. Land	4,513	105,825	-	105,825	101,312	4%
12020905	Lease Rental	83,085	389,150	-	389,150	306,065	21%
12020906	Rents On Govt. Properties	92,143	819,320	(348,800)	470,520	378,377	20%
12021101	Operating Surplus	-	-	20,000	20,000	20,000	0%
12021102	Dividend Received	348,394	30,368	-	30,368	(318,026)	1147%

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

12021103	Other Investment Income	17,501	70,709	12,000	82,709	65,208	21%
12021210	Bank Interest	-	194,272	-	194,272	194,272	0%
	Total Internally Generated Revenue	102,258,691	85,863,780	19,688,346	105,552,126	3,293,434	97%

SCHEDULE 5

STATE PAYROLL - SALARY AND WAGES

Month	Basic Salary (A)	Total Allowances (B)	Gross Salary C=(A+B)	Total Deduction (D)	Net Salary E=(C-D)	Pension Govt (F)	Total Transfer G = (C+F)
January	5,875,529	1,715,583	7,591,112	1,808,672	5,782,440	951,927	8,543,039
February	5,921,849	1,775,123	7,696,972	2,005,937	5,691,035	955,695	8,652,667
March	6,525,087	1,385,966	7,911,053	2,075,513	5,835,540	1,038,819	8,949,872
April	6,533,436	1,393,466	7,926,902	1,408,240	6,518,662	1,040,455	8,967,356
May	6,531,427	1,459,428	7,990,855	1,405,036	6,585,820	1,039,290	9,030,145
June	6,511,018	1,378,085	7,889,102	1,406,766	6,482,337	1,035,911	8,925,013
July	6,535,097	1,346,292	7,881,389	1,404,742	6,476,648	1,039,712	8,921,102
August	6,493,406	1,350,218	7,843,625	1,384,052	6,459,573	1,035,698	8,879,323
September	6,545,946	1,368,661	7,914,607	1,394,503	6,520,104	1,044,268	8,958,875
October	6,566,841	1,355,673	7,922,513	1,398,244	6,524,270	1,048,317	8,970,830
November	6,593,421	1,363,211	7,956,632	1,403,993	6,552,638	1,051,013	9,007,644
December	6,670,165	1,376,508	8,046,673	1,419,161	6,627,513	1,063,631	9,110,304

KANO STATE GOVERNMENT
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Schedules to the Financial Statements – 2025

Sub-Total (A)	77,303,223	17,268,213	94,571,436	18,514,858	76,056,578	12,344,734	106,916,170
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STATE PAYROLL DEDUCTION SALARIES AND WAGES

Months	Tax	Pension Cont. Staff	KSCHMA	UNION DUES	Loan & Other Deductions	Party Contributions	Total Deductions
January	544,780	447,958	136,199	133,278	540,528	5,930	1,808,672
February	558,173	449,728	138,134	139,695	713,797	6,410	2,005,937
March	580,084	488,856	138,878	151,639	709,246	6,810	2,075,513
April	580,921	489,626	138,835	151,671	40,427	6,760	1,408,240
May	580,948	489,078	139,053	149,792	40,099	6,067	1,405,036
June	579,526	487,487	138,734	149,089	45,901	6,028	1,406,766
July	582,081	489,276	139,078	149,749	38,488	6,069	1,404,742
August	563,111	487,387	138,361	147,366	41,589	6,238	1,384,052
September	565,705	491,420	139,995	147,612	43,555	6,215	1,394,503
October	567,996	493,326	140,296	147,319	43,325	5,982	1,398,244
November	570,886	494,594	140,690	147,161	44,636	6,026	1,403,993
December	577,594	500,532	142,899	146,775	45,262	6,098	1,419,161
Total	6,851,804	5,809,269	1,671,152	1,761,147	2,346,852	74,633	18,514,858

OFF-PAYROLL SALARIES AND WAGES

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

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)
January	1,083,774	309,252	1,393,026	120,257	1,272,769	142,430	1,535,456
February	1,062,485	303,177	1,365,662	115,180	1,250,482	136,911	1,502,573
March	1,068,095	304,778	1,372,873	115,562	1,257,311	136,815	1,509,688
April	1,063,555	303,482	1,367,037	114,700	1,252,337	136,951	1,503,988
May	1,073,669	306,368	1,380,038	114,686	1,265,352	136,894	1,516,932
June	1,076,715	307,237	1,383,952	114,598	1,269,354	137,852	1,521,804
July	1,080,174	308,225	1,388,399	115,403	1,272,996	138,113	1,526,512
August	1,062,499	303,181	1,365,680	116,546	1,249,133	139,104	1,504,784
September	1,064,285	303,691	1,367,975	116,992	1,250,984	138,981	1,506,957
October	1,077,723	307,525	1,385,248	118,472	1,266,775	141,156	1,526,404
November	1,080,282	308,255	1,388,537	117,300	1,271,237	140,580	1,529,117
December	1,085,162	309,648	1,394,810	117,506	1,277,304	140,680	1,535,490
Sub-Total (B)	12,878,417	3,674,818	16,553,236	1,397,201	15,156,034	1,666,468	18,219,704

OFF PAYROLL SALARIES AND WAGES DEDUCTIONS

Months	Tax	Pension Cont. Staff	KSCHMA	UNION DUES	Loan & Other Deductions	Party Contributions	Total Deductions
January	50,776	65,754	2,445	986	329	-	120,290
February	49,216	63,162	1,525	947	316	-	115,166
March	49,667	63,117	1,501	947	316	-	115,548

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

April	49,129	62,786	1,508	942	314	-	114,679
May	49,134	62,770	1,506	942	314	-	114,665
June	48,829	62,987	1,506	945	315	-	114,581
July	49,213	63,417	1,496	951	317	-	115,394
August	50,097	63,669	1,503	955	318	-	116,543
September	50,273	63,927	1,515	959	320	-	116,993
October	50,792	64,894	1,510	973	324	-	118,494
November	49,641	64,869	1,513	973	324	-	117,320
December	49,783	64,934	1,513	974	325	-	117,528
Total	596,549	766,286	19,041	11,494	3,831	-	1,397,201

SALARY RELATED FOR THE YEAR 2025

Description	January	February	March	April	May	June	Sub-Total
Kano Liaison Office Abuja	3,000	3,000	3,000	3,000	3,000	3,000	18,000
Kano Liaison Office Lagos	300	300	300	300	300	300	1,800
Kano Liaison Office Kaduna	300	300	300	300	300	300	1,800
Kano Pillars	1,475	1,475	1,475	1,475	1,475	1,475	8,850
Water Board	6,800	6,800	6,800	6,800	6,800	6,800	40,800
SERERA	80	80	80	80	80	80	480
Ministry Of Women Affairs	556	556	556	556	556	556	3,336

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

Special Services Directorate	90	90	90	90	90	90	540
Agency For Mass Education	3,100	3,100	3,100	3,100	3,100	3,100	18,600
High Court	36,026	17,136	17,136	17,136	17,136	17,136	121,706
Judicial Service Commission	6,084	6,084	6,084	6,084	6,084	6,084	36,505
Sani Abacha Youth Centre	350	350	350	350	350	350	2,100
Ministry of Health (Muhammadu Buhari Hospital)	-	-	320	320	320	320	1,280
Sub-Total (i)	58,161	39,271	39,591	39,591	39,591	39,591	255,797

Description	July	August	September	October	November	December	TOTAL
Kano Liaison Office Abuja	3,000	3,000	3,000	3,000	3,000	3,000	18,000
Kano Liaison Office Lagos	300	300	300	300	300	300	1,800
Kano Liaison Office Kaduna	300	300	300	300	300	300	1,800
Kano Pillars	1,475	1,475	1,475	1,475	1,475	1,475	8,850
Water Board	6,800	6,800	6,800	6,800	6,800	6,800	40,800
SERERA	80	80	80	80	80	80	480
Ministry Of Women Affairs	556	556	556	556	556	556	3,336
Special Services Directorate	90	90	90	90	90	90	540

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

Agency For Mass Education	3,100	3,100	3,100	3,100	3,100	3,100	18,600
High Court	17,136	17,136	17,136	17,136	17,136	17,136	102,816
Judicial Service Commission	6,084	6,084	6,084	6,084	6,084	6,084	36,505
Sani Abacha Youth Centre	350	350	350	350	350	350	2,100
Ministry of Health (Muhammadu Buhari Hospital)	320	320	320	320	320	320	1,920
Sub-Total (ii)	39,591	39,591	39,591	39,591	39,591	39,591	237,547
Total Salary Related C = (i + ii)	97,752	78,862	79,182	79,182	79,182	79,182	493,344
GRAND TOTAL (A+B+C)	90,279,392	21,021,894	111,203,854	19,991,241	91,291,795	14,090,385	125,629,218

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

SCHEDULE 6
OTHER REVENUE

SALARY REFUND, EDUCATIONAL LEVY, AND SALES OF HOUSES AND GPs AS AT 31ST DECEMBER, 2025

Months	Amount N'000
January	-
February	-
March	-
April	-
May	-
June	-
July	-
August	3,420
September	-
October	-
November	-
December	-
Sub-Total (A)	3,420.00
Sales of Investments	N'000
Sales of GPs (Ja'iz Bank)	85,237
Sales of Houses (Zenith Bank)	70,002
Sales of Houses (United Bank of Africa)	-
Sub-Total (C)	155,239
Grant Total	158,659

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

SCHEDULE 7

STATE INVESTMENT IN SECURITIES AND PROPERTIES

INVESTMENTS		CURRENT VALUE 31st December, 2024			CURRENT VALUE 31st December, 2025			GAIN/LOSS
A	Quoted Companies	Unit	Rate ₦'	Amount ₦'000	Unit ₦'000	Rate ₦'000	Amount ₦'000	Increase/Decrease ₦'000
1	Access Bank Plc	65,469	23.85	1,561	65,469	21.00	1,375	(187)
2	Sterling Bank Plc	5,263,157	5.60	29,474	5,263,157	7.05	37,105	7,632
3	Unity Bank	78,564,411	1.51	118,632	78,564,411	1.51	118,632	-
4	WAPIC Insurance Plc	13,971	2.25	31	13,971	3.25	45	14
	Sub total			149,699			157,158	7,459
B	Unquoted Companies							
1	Dala Building	1,232,863,792	1.00	1,232,864	1,232,863,792	1.00	1,232,864	-
2	KSIP	456,000,000	1.00	456,000	456,000,000	1.00	456,000	-
3	Niger Delta Power Holding Company (Shares)	19,387,708	1.00	19,388	19,387,708	1.00	19,388	-
4	NNDC	51,300,000	1.00	51,300	51,300,000	1.00	51,300	-
5	Sovereign Wealth Fund	\$ 15,110,731	1,534.82	23,192,252	\$ 15,110,731	1,435.26	21,687,828	(1,504,424)
	Sub total			24,951,804			23,447,379	(1,504,424)
	Grand total			25,101,503			23,604,537	(1,496,965)
C	Investment In Properties							
1	Housing Corporation (Sheikh N. Kabara, Sheikh I. Rabi, Sheikh Jaafar)			22,528,478			26,765,548	4,237,070

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

Sub total	-	-	22,528,478	-	-	26,765,548	4,237,070
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Note*

Balance brought forward as at 1st January 2025	22,420,787
Add: Purchase from PTF to Housing Corporation	4,500,000
Total Investment Cost	26,920,787
Less: Sales (Proceedings) during the year 2025	(155,239)
Closing Balance at 31st December 2025	26,765,548

SCHEDULE 8

Kano State Government 2025 Overhead and Other Recurrent Expenditure by Administrative Classification

Code	Ministries Departments and Agencies	2025 Actual	2025 Original Budget	2025 Adjustment	2025 Final Budget	2025 Variance
010000000000	ADMINISTRATIVE SECTOR	₦'000	₦'000	₦'000	₦'000	₦'000
011100100100	Government House	8,643,466	8,323,423	14,423	8,337,846	(305,620)
011100100200	Deputy Governor's Office	1,231,292	867,070	36,802	903,872	(327,420)
011100800100	Kano State Emergency Relief & Rehabilitation Board	154,749	169,310	-	169,310	14,561
011100900100	Guidance and Counselling Board	158,057	113,800	-	113,800	(44,257)
011101100100	Public Complaint & Anti-Corruption Commission	707,960	609,174	-	609,174	(98,786)
011101300100	Council Affairs Directorate	62,624	90,210	-	90,210	27,586
011101400100	Community Re-orientation Council	108,304	25,010	-	25,010	(83,294)
011103700100	Pilgrim Welfare Board	4,232,271	2,764,247	1,002,666	3,766,913	(465,358)
011105700100	Research & Documentation Directorate	332,928	269,002	123,585	392,587	59,659
011105800100	Protocol Directorate	13,115,770	5,474,892	7,041,305	12,516,197	(599,573)
011105900100	SERVICOM Directorate	24,879	48,945	-	48,945	24,066

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

011106000100	Kano state Liaison Office - Abuja	58,732	4,957	19,981	24,938	(33,794)
011106000200	Kano state Liaison Office - Lagos	6,600	4,526	-	4,526	(2,074)
011106000300	Kano state Liaison Office - Kaduna	6,769	9,250	-	9,250	2,481
011106400100	Kano State Bureau of Statistics	186,158	595,774	-	595,774	409,616
011105600100	Special Duties Directorate	781,941	205,938	309,038	514,976	(266,965)
011105500100	Special Services Directorate	6,817,634	4,092,660	2,518,823	6,611,483	(206,151)
011105500200	Kano State Cooperate Security Directorate	4,500	230,900	-	230,900	226,400
011200300100	House of Assembly	10,224,347	9,159,176	1,145,000	10,304,176	79,829
011200300600	Public Account Committee	8,300	173,405	-	173,405	165,105
016100100200	Office of the Secretary to the State Government (AGS)	4,008,926	3,164,760	778,091	3,942,851	(66,075)
016100200100	Research Evaluation & Political Affairs Directorate	5,039,535	790,000	4,055,950	4,845,950	(193,585)
012300100100	Min. of Information & internal Affairs	1,286,155	441,001	598,350	1,039,351	(246,804)
012300200100	Abubakar Rimi Television Corporation	74,088	255,800	-	255,800	181,712
012300300100	Kano State Radio Corporation	49,300	234,171	-	234,171	184,871
012300400100	Government Printing Press	143,981	612,400	-	612,400	468,419
012300500100	Triumph Publishing Company	-	21,048	-	21,048	21,048
012300700100	Kano State Censorship Board	102,657	358,700	20,700	379,400	276,743
012500100100	Office of the Head of Civil Service	863,033	511,796	145,997	657,793	(205,240)
012500100400	Salary and wages Directorate	4,500	18,000	-	18,000	13,500
012500800100	Pension Fund Trustees	4,000,000	2,175,617	7,000,000	9,175,617	5,175,617
012501000100	Kano State Computer Centre	17,910	6,000	-	6,000	(11,910)
014000100100	Office of the Auditor General (State)	34,977	201,807	-	201,807	166,830
014000200100	Local Government Audit	33,676	32,000	-	32,000	(1,676)
014700100100	Civil Service Commission	29,592	113,700	-	113,700	84,108
014800100100	Kano State Ind. Elect. Comm. (KANSIEC)	182,124	107,304	-	107,304	(74,820)
017000100100	Ministry for Special Duties	130,365	176,500	21,824	198,324	67,959

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

017700100100	Ministry of Religious Affairs	117,414	122,750	8,660	131,410	13,996
017700100200	Kano State Zakkat Commission	8,000	3,240	-	3,240	(4,760)
017700100300	Kano State Hisbah Commission	96,258	220,289	-	220,289	124,031
017700100400	Kano Sharia Commission	27,307	30,912	-	30,912	3,605
017700100500	Kano State Agency for Evacuation & Repatriation of Street Beggars	-	61,000	-	61,000	61,000
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	255,038	521,378	-	521,378	266,340
012400100100	Ministry of Internal Security & Special Services	1,486,000	1,022,250	360,000	1,382,250	(103,750)
	Sub-Total Administrative Sector	64,858,116	44,434,092	25,201,194	69,635,286	4,777,170
020000000000	ECONOMIC SECTOR					
021500100100	Ministry of Agric. & Natural Resources	106,614	453,500	-	453,500	346,886
021511400100	KNARDA	47,075	27,600	50,641	78,241	31,166
022000100100	Ministry of Finance	454,553	259,000	230,000	489,000	34,447
022000700100	Office of the Accountant General	19,017,969	11,898,805	11,178,751	23,077,556	4,059,587
022001300100	Debt Management	40,472	101,484	-	101,484	61,012
022000800100	Kano State Internal Revenue Services	3,071,788	3,189,001	-	3,189,001	117,213
022000900100	Kano State Investment Promotion Agency	40,837	85,560	-	85,560	44,723
022001200100	Kano State Investment & Properties	-	-	325,592	325,592	325,592
022200100100	Ministry of Commerce & Investment	207,567	52,000	179,756	231,756	24,189
022200300100	Kano state Consumer Protection Agency	74,317	107,360	3,850	111,210	36,893
022200400100	Abubakar Rimi Market	266,296	244,872	-	244,872	(21,424)
022200500100	Tourism Management Board	30,690	146,300	-	146,300	115,610
022200600100	Cottage Trade and Street Hawking	44,298	17,780	27,547	45,327	1,030
022200800100	Kano State and Medium Enterprises Development Agency (KASMEDA)	2,700	-	20,000	20,000	17,300
022800100100	Ministry for Science Technology & Innovation	249,493	96,577	91,981	188,558	(60,935)
022800200100	Kano State Data Centre	-	14,257	-	14,257	14,257

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022800300100	Kano State ICT Park	-	28,551	-	28,551	28,551
022800400100	Kano State Information Technology Development Agency (KASITDA)	51,630	26,568	20,000	46,568	(5,062)
023400100100	Ministry of Works	5,423,071	2,816,104	2,736,066	5,552,170	129,099
023400400100	Kano State Road Maintenance Agency (KARMA)	1,276	160,708	20,000	180,708	179,432
023403900100	Kano State Fire Service	119,545	168,789	-	168,789	49,244
023600100100	Ministry of Tourism & Culture	28,325	18,500	-	18,500	(9,825)
023600300100	History & Culture Bureau	13,125	117,600	10,360	127,960	114,835
023605400100	Zoological & Wild Life Mgt. Agency	62,739	63,950	-	63,950	1,211
023800100100	Ministry of Planning & Budget	527,535	2,191,090	2,600,347	4,791,437	4,263,902
023900100100	Ministry of Housing Development	140,260	160,708	40,000	200,708	60,448
025200100100	Ministry of Water Resources	2,997,303	1,149,400	2,026,300	3,175,700	178,397
025210100100	Kano State Water Board	-	284,685	-	284,685	284,685
025210600100	WRECA	4,015	6,000	-	6,000	1,985
026000100100	Ministry of Land and Physical Planning	201,439	121,527	-	121,527	(79,912)
026005600100	Kano State Geography Information System Department (KANGIS)	63,729	20,100	-	20,100	(43,629)
026005800100	Kano State Urban Planning & Development Authority	181,278	234,635	101,456	336,091	154,814
026005900100	Kano State Signage & Advertisement Agency (KASA)	-	-	20,000	20,000	20,000
026300100100	Ministry of Rural & Community Development	75,556	26,000	38,967	64,967	(10,588)
026300200100	RAMPS Directorate	35,238	6,000	-	6,000	(29,238)
026300300100	Rural Electrification Board	47,727	20,076	-	20,076	(27,651)
026300700100	RUWASA	12,387	23,700	-	23,700	11,313
022900100100	Ministry of Transport	42,733	130,000	90,314	220,314	177,581
022900300100	Kano State Transport Authority	-	148,039	-	148,039	148,039
022900400100	Kano State Road Transport Agency (KAROTA)	325,825	699,320	37,000	736,320	410,495

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022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	-	145,214	-	145,214	145,214
022900600100	Kano State Permissible Weight and Weight Bridges	-	45,000	-	45,000	45,000
023300100100	Ministry of Solid & Mineral Resources	51,789	345,750	-	345,750	293,961
023100100100	Ministry of Power and Renewable Energy	168,295	100,000	-	100,000	(68,295)
	Sub-Total Economic Sector	34,229,488	25,952,110	19,848,929	45,801,039	11,571,551
0300000000000	LAW AND JUSTICE SECTOR					
031801100100	Judicial Service Commission	48,303	86,630	-	86,630	38,327
031805100100	High Court of Justice	1,533,311	1,553,000	250,000	1,803,000	269,689
031806100100	Multi-Door Court House	125,117	130,000	-	130,000	4,883
031805300100	Sharia Court of Appeal	802,231	686,934	250,000	936,934	134,703
032600100100	Ministry of Justice	2,265,543	2,129,190	5,700	2,134,890	(130,653)
032600200100	Law Reform Commission	10,523	231,475	-	231,475	220,952
032600300100	Justice Sector Reform Team	-	12,000	-	12,000	12,000
	Sub-Total - Law and Justice Sector	4,785,028	4,829,229	505,700	5,334,929	549,901
0500000000000	SOCIAL SERVICES SECTOR					
051300100100	Ministry of Youths and Sports	1,413,144	1,336,555	39,830	1,376,385	(36,758)
051305100100	Kano State Youth Development Directorate	16,762	477,450	-	477,450	460,688
051305500100	Kano State Sports Commission	199,121	186,655	-	186,655	(12,466)
051305600100	Kano Pillars Football Club	-	371,726	-	371,726	371,726
051400100100	Ministry of Women Affairs Children & Disable	335,822	606,750	-	606,750	270,928
051700100100	Ministry of Education	1,987,897	1,904,771	122,785	2,027,556	39,658
051700300100	State Universal Basic Education Board (SUBEB)	131,767	81,627	28,716	110,343	(21,424)
051700400100	Kano State Educational Development Support	5,103	15,000	-	15,000	9,897
051700800100	Kano State library Board	90,041	28,862	-	28,862	(61,179)
051701000100	Kano State Agency for Mass Education	8,353	4,398	4,121	8,519	166

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051701500100	Science & Technical Schools Board	352,686	835,671	-	835,671	482,985
051701600100	Kano State Private And Voluntary Inst Board	21,061	10,870	-	10,870	(10,191)
051702600100	Kano State Senior Secondary Schools Mgt. Board	83,704	639,606	25,048	664,654	580,950
051702700100	Kano State Islamic & Qur'anic School Board	35,635	67,418	-	67,418	31,783
056900100100	Ministry for Higher Education	35,414	449,084	-	449,084	413,670
056900200100	Kano State College of Education & Preliminary Studies	71,891	152,550	-	152,550	80,659
056900300100	RMK College of Basic & Remedial Studies T/Wada	47,280	28,114	-	28,114	(19,166)
056901800100	Kano State Polytechnic	59,457	40,935	-	40,935	(18,522)
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano	1,311,304	1,245,620	-	1,245,620	(65,684)
056902800100	Northwest University Kano	1,518,765	943,117	1,447,016	2,390,133	871,368
056902900100	Aminu School of Islamic Legal Studies	63,000	65,524	-	65,524	2,524
056903000100	Audu Bako College of Agriculture Danbatta	35,547	69,650	8,000	77,650	42,103
056903100100	Sa'adatu Rimi College of Education Kano	74,139	87,337	-	87,337	13,198
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	4,450	26,120	-	26,120	21,670
056903400100	Kano Fisheries Academy Bagauda Bebeji	3,423	16,770	-	16,770	13,347
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	4,396	20,020	-	20,020	15,624
056903700100	Kano State Corporate Security Training Academy Gabasawa	7,452	24,320	-	24,320	16,868
056903900100	Kano Film Academy	5,901	17,113	-	17,113	11,212
056904000100	Kano Sport Academy Karfi	70,392	78,020	-	78,020	7,628
056904100100	Kano State Driving Academy	7,701	91,700	-	91,700	83,999
056904300100	Kano State Entrepreneurship Development Academy Dawakin Tofa	6,736	-	15,800	15,800	9,064

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056904400100	Kano State Horticulture Academy Bagauda	4,451	-	14,800	14,800	10,349
056904500100	Kano State Livestock Academy Bagauda	5,677	27,020	-	27,020	21,343
056904600100	Kano State Development Journalism Academy Tarauni	4,001	17,570	-	17,570	13,569
056904800100	Kano State Scholarship Board	6,122,434	15,082,100	-	15,082,100	8,959,666
056905000100	Ghari College of Education & Preliminary Studies	31,144	122,100	-	122,100	90,956
052100100100	Ministry of Health	1,441,918	1,270,732	67,342	1,338,074	(103,845)
052100300100	H.M.B. (HQ and Zones)	2,164,792	2,474,131	-	2,474,131	309,339
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	573,592	685,949	-	685,949	112,357
052100400100	College of Nursing & Mid-Wifery Board	65,928	140,355	-	140,355	74,427
052100400200	School of Nursing Kano	39,501	12,520	-	12,520	(26,981)
052100400300	School of Basic Mid Wifery Kano	38,138	25,620	-	25,620	(12,518)
052100400400	School of Basic Mid Wifery Dambatta	34,449	22,100	-	22,100	(12,349)
052100400500	School of Post Basic Mid Wifery Gezawa	-	12,920	-	12,920	12,920
052100400600	School of Nursing Madobi	29,583	34,300	-	34,300	4,717
052100400700	School of Post Basic Anaesthesia	10,248	13,750	-	13,750	3,502
052100400800	School of Basic Mid Wifery Gwarzo	26,815	25,620	-	25,620	(1,195)
052101000100	Kano State College Of Health Science & Technology Head Quarter	9,300	43,288	-	43,288	33,988
052102000100	School of Hygiene	-	6,250	-	6,250	6,250
052103000100	School of Health Technology Bebeji	77,328	25,238	-	25,238	(52,090)
052104000100	School Health Technology Kano	122,551	101,500	-	101,500	(21,051)
052100500100	Primary Health Care Mgt. Board (PHCMB)	1,322,854	1,723,600	-	1,723,600	400,746
052100600100	State Agency for Control of Aids	9,702	24,000	-	24,000	14,298
052100800100	CONTRIBUTORY HEALTH MGT	1,347,697	956,600	397,000	1,353,600	5,903
052100900100	KHETFUND	-	139,000	-	139,000	139,000

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052101100100	Private Health Institutions Management Agency	51,093	58,500	-	58,500	7,407
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	146,129	128,240	-	128,240	(17,889)
052101400100	Kano State Centre For Disease Control & Prevention	50,231	-	24,000	24,000	(26,231)
053500100100	Ministry of Environment & Climate Change	591,193	469,530	95,000	564,530	(26,663)
053500200100	Refuse Management & Sanitation Board (REMASAB)	1,291,430	1,665,485	-	1,665,485	374,055
053500300100	Kano State Afforestation Project (KNAP)	2,989	14,170	-	14,170	11,181
053500500100	Kano State Sustainable Projects	28,133	6,790	-	6,790	(21,343)
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	15,491	18,400	-	18,400	2,909
053500700100	Urban Beautification And Landscaping Agency	52,060	39,485	16,785	56,270	4,210
055100100100	Ministry for Local Government	26,500	75,504	-	75,504	49,004
055100300100	Kano Emirate Council	-	30,000	-	30,000	30,000
055100500100	Gaya Emirate Council	-	30,000	-	30,000	30,000
055100600100	Karaye Emirate Council	-	30,000	-	30,000	30,000
055100700100	Rano Emirate Council	-	30,000	-	30,000	30,000
054400100100	Ministry of Humanitarian & Poverty Alleviation	117,705	953,157	-	953,157	835,452
054400200100	Social Protection Agency	-	-	26,000	26,000	26,000
	Sub-Total - Social Sector	23,863,400	36,458,877	2,332,243	38,791,120	14,927,720
	GRAND TOTAL	127,736,032	111,674,308	47,888,067	159,562,374	31,826,342

SCHEDULE 9

MDAS CLOSING BALANCES as at 31st DECEMBER, 2025

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CODES	MDAs	BANK	BRANCH	ACC NO:	Total
056903900100	Kano Film Academy	First Bank	Main Branch	2027550045	1
026300300100	Rural Electrification Board (REB)	Globus Bank	Main Branch	0009783417	1
056905000100	Ghari College of Education & Preliminary Studies	UBA	Niger Street	1027079789	2
022800500100	Kano State Institute for information Technology Kura	Sterling Bank	Kantin Kwari	0009589248	3
023300100100	Ministry of Solid & Mineral Resources	GTB	Zaria Road	0939477521	4
032600200100	Law Reform Commission	FCMB	M/M Way	1076933019	6
053500500100	Kano State Sustainable Projects	GTB	M/M Way	1850734110	6
017000100100	Ministry for Special Duties	UBA	Niger Street	1026487323	6
011100800100	Kano State Emergency Relief & Rehabilitation Board	Keystone	France RD	1002818501	7
011105600200	Kano State Societal Reorientation Directorate	FCMB	Bompai RD	6110869013	7
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	Polaris	M/M Way	4060014486	7
012300700100	Kano State Censorship Board	Polaris	Lagos Street	4090740072	9
023605400100	Zoological & Wild Life Mgt. Agency	UBA	Sharada	1019952340	20
011100900100	Guidance and Counselling Board	Taj Bank	M/M Way	0001968447	40

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011105900100	Servicom Directorate	Ja`iz Bank	Hotoro	0018754218	41
051305100100	Kano State Youth Development Directorate	GTB	M/M Way	0109846434	48
017700100300	Kano State Hisbah Commission	Unity Bank	Kantin Kwari	0254675196	52
	Kano State Ministry Of Livestock	Zenith Bank	Kabuga	1310896460	121
022900700100	Kano State Road Traffic Department	GTB	Zaria Road	0165909795	152
056903000100	Audu Bako College of Agriculture Danbatta	First Bank	Dambatta	2045796663	164
011106400100	Kano State Bureau of Statistics	Access Bank	Bank RD	0056159942	167
017700100100	Ministry of Religious Affairs	Zenith Bank	M/M Way	1016960432	207
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	Sterling Bank	M/M Way	0025978675	238
011200400100	Assembly Service Commission	Fidelity Bank	Bello Road	5030124284	255
022200300100	Kano state Consumer Protection Agency	FCMB	Zaria Road	6470837019	308
014000200100	Local Government Audit	First Bank	Zoo RD	2005875492	325
052101000100	Kano State College Of Health Science & Technology Head Quarter	Sterling Bank	Niger Street	0095176913	328
051700800100	Kano State library Board	GTB	M/M Way	0020009792	505
052100400300	School of Basic Mid Wifery Kano	Polaris	Bello Road	4060014369	514

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056904500100	Kano State Livestock Academy Bagauda	Access Bank	M/M Way	1122790088	528
011106000200	Kano state Liaison Office - Lagos	Unity Bank	B/Beach	0014661554	551
052100600100	State Agency for Control of Aids	First Bank	Zaria Road	2023209479	553
056904300100	Kano State Entrepreneurship Development Academy Dawakin Tofa	First Bank	Dawanau	2023845996	601
012300200100	Abubakar Rimi Television Corporation	Eco Bank	M/M Way	2142010472	614
052100400100	College of Nursing & Mid-Wifery Board	Polaris	Bello Road	4060014462	644
051305500100	Kano State Sports Commission	Unity Bank	Bello Road	0005185984	662
051700400100	Kano State Educational Development Support	Zenith Bank		1018993720	703
052100400700	School of Post Basic Anesthesia	Polaris	Bello Road	4060014376	823
023100200100	Kano State Hydro & Energy Development Company	Fidelity Bank	Ibrahim Taiwo RD	4011189005	825
051701600100	Kano State Private And Voluntary Inst Board	Zenith Bank		1014299503	918
023400400100	Kano State Road Maintenance Agency (KARMA)	First Bank	Zoo RD	2024887012	982
011106000100	Kano state Liaison Office - Abuja	Fidelity Bank	Bello Road	5030010334	1,017
017700100400	Kano Sharia Commission	FCMB	Bompai RD	6333766010	1,030
052100900200	Hasiya Bayero Pediatric Hospital	First Bank	K/Kudu	2043180590	1,214

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023400400100	Kano State Road Maintenance Agency (KARMA)	First Bank	Zoo RD	2023076055	1,340
023403900100	Kano State Fire Service	Zenith Bank	Na`ibawa	1014928405	1,527
022200600100	Cottage Trade and Street Hawking	UBA	Post Office RD	1028104448	1,613
051702600100	Kano State Senior Secondary Schools Mgt. Board	Unity Bank	Zoo RD	0005230743	1,626
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	GTB	M/M Way	0020070114	1,993
026005600100	Kano State Geography Information System Department (KANGIS)	Access Bank	M/M Way	0032300412	2,032
052101100100	Private Health Institutions Management Agency	Sterling Bank	Kwari Branch	0097561285	2,222
011101300100	Council Affairs Directorate	UBA	Niger Street	1026602421	2,443
011100100100	Government House (Policy)	Unity Bank	Sani Abacha Way	0058508145	1,729
052100300100	H.M.B. (HQ and Zones)	UBA	Post Office RD	1016128683	2,808
056904100100	Kano State Driving Academy	First Bank		2031970417	2,886
054400100100	Ministry of Humanitarian & Poverty Alleviation	Ja`iz Bank	Hotoro	0018201884	3,107
023600100100	Ministry of Tourism & Culture	Zenith Bank	Maiduguri RD	1016954969	3,202
051300100100	Ministry of Youths and Sports	FCMB	M/M Way	6324257015	3,393
022900100100	Ministry of Transport	FCMB	Bompai RD	5703705012	3,467

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056904600100	Kano State Development Journalism Academy Tarauni	First Bank	Hotoro	2025297647	3,501
051400100100	Ministry of Women Affairs Children & Disable	Fidelity Bank	Ibrahim Taiwo RD	5030071508	5,007
011105700100	Research & Documentation Directorate	Globus Bank	M/M Way	1000415841	5,965
052100400200	School of Nursing Kano	Polaris	Bello Road	4060014424	6,232
052100400600	School of Nursing Madobi	Polaris	Bello Road	4060014455	6,261
012500100100	Office of the Head of Civil Service	UBA	Post Office RD	1027979016	6,328
014700100100	Civil Service Commission	UBA	Lagos Street	1028788134	6,473
056900200100	Kano State College of Education & Preliminary Studies	Sterling Bank	M/M Way	0070573771	7,295
052100400400	School of Basic Mid Wifery Dambatta	Polaris	Bello Road	4060014390	7,329
025210600100	WRECA	Zenith Bank	M/M Way	1010563886	7,673
011101400100	Community Re-orientation Council	Globus Bank	Main Branch	1000303407	8,359
022000900100	Kano State Investment Promotion Agency	Zenith Bank	Unity RD	1018449935	8,637
014000100100	Office of the Auditor General (State)	First Bank	Zoo RD	2004262028	9,043
052100500100	Primary Health Care Mgt. Board (PHCMB)	Zenith Bank	Na`ibawa	1013360567	9,437
011100100200	Policy Strategy, Implementation & Evaluation Directorate	Sterling Bank	M/M Way	0504714824	9,655

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051702700100	Kano State Islamic & Qur’anic School Board	First Bank	Main Branch	2027745324	11,120
012400100100	Ministry of Internal Security & Special Services	Keystone	Maiduguri RD	1013423505	12,698
052104000100	School Health Technology Kano	Polaris	Bello Road	4060014400	13,654
023600300100	History & Culture Bureau	UBA	Main Branch	1004008180	15,170
011101100100	Public Complaint & Anti-Corruption Commission	FCMB	Bompai RD	6995281018	15,216
022000100100	Ministry of Finance	Unity Bank	Sharada	0006499239	16,234
022200400100	Abubakar Rimi Market	First Bank	Main Branch	2047646164	19,877
022800100100	Ministry for Science Technology & Innovation	GTB	M/M Way	3000985433	19,903
022900400100	Kano State Road Transport Agency (KAROTA)	First Bank	Club RD	2021809284	20,000
051701500100	Science & Technical Schools Board	Polaris	M/M Way	4030012481	20,151
011100100100	Government House (Policy)	Globus Bank	M/M Way	1000277717	24,071
031805100100	High Court of Justice	UBA	M/M Way	1015289475	24,858
021511400100	KNARDA	Zenith Bank	M/M Way	1010531410	26,127
011100100100	Government House (PPS)	Zenith Bank	T/Balewa RD	1310916553	31,541
052103000100	School of Health Technology Bebeji	Polaris	Bello Road	4060014448	37,091

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016100200100	Research Evaluation & Political Affairs Directorate (REPA)	UBA	Niger Street	1026518630	54,785
014800100100	Kano State Ind. Elect. Comm. (KANSIEC)	GTB	Zaria Road	0237585807	57,633
011100100100	Government House (Media & Publicity Directorate)	Unity Bank	Sani Abacha Way	0058939413	57,759
011100100200	Deputy Governor's Office	Fidelity Bank	M/M Way	5030066953	67,568
011105800100	Protocol Directorate	Zenith Bank	Kabuga	1229043601	86,933
011105600100	Special Duties Directorate	Zenith Bank	Na'ibawa	1012811952	88,736
055100100100	Ministry for Local Government	First Bank	Lagos Street	2040503912	96,140
026300100100	Ministry of Rural & Community Development	Taj Bank	M/M Way	0012909350	102,705
012300100100	Min. of Information & internal Affairs	FCMB	M/M Way	5052569016	110,883
011105500100	Special Services Directorate	Globus Bank	M/M Way	1000248799	160,699
056900100100	Ministry for Higher Education	Fidelity Bank	Bello Road	5030091313	189,942
023400100100	Ministry of Works	UBA	Niger Street	1028600483	196,434
023100100100	Ministry of Power and Renewable Energy	Globus Bank	M/M Way	1000386356	289,233
032600100100	Ministry of Justice	Unity Bank	Bank RD	0021830047	321,409
016100100200	Office of Secretary to State Government - AGS	GTB	Gyadi-Gyadi	0115201126	486,037

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

025200100100	Ministry of Water Resources	Ja`iz Bank	Hotoro	0016917464	505,043
052100100100	Ministry of Health	Sterling Bank	Niger Street	1313755157	1,042,556
051700300100	SUBEB	Zenith Bank	Kabuga	1014762120	1,253,225
051700100100	Ministry of Education	Zenith Bank	M/M Way	1010446732	1,319,004
021500100100	Ministry of Agric. & Natural Resources	Access Bank	M/M Way	0076460312	1,767,305
026000100100	Ministry of Land and Physical Planning	UBA	Post Office RD	1003268624	1,715,275
056900300100	RMK College of Basic & Remedial Studies T/Wada	Polaris	Bello Road	4060014352	4,423
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	Zenith Bank	Kabuga	1228815137	40
026300700100	RUWASA	FCMB	M/M Way	5075893019	46
056904400100	Kano State Horticulture Academy Bagauda	Zenith Bank		1013450738	202
052100800100	Contributory Health MGT	Zenith Bank		1228318205	14,829
056903400100	Kano Fisheries Academy Bagauda Bebeji	First Bank		0018671547	5
023800100100	Ministry of Planning & Budget	FCMB	M/M Way	0083998012	49,642
056904000100	Kano Sport Academy Karfi	Polaris	Zaria Road	4060014493	0
011200000100	House of Assembly	FCMB	Bank RD	0635402582	3,117

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Schedules to the Financial Statements – 2025

011200000100	House of Assembly	Globus Bank	Bank RD	1000229675	486,938
056902100100	Kano University of Science and Technology Wudil	First Bank	Main Branch	2031842857	891,022
	TOTAL				11,885,069

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

SCHEDULE 9B

KANO STATE FORIEGN DEBT STOCK PROFILE AS AT 31ST DECEMBER 2025

Loan Title	Creditor	Opening Balance	Additional/New Disbursement	Debt Service			Debt Outstanding as at 31 ST Dec. 2025
				Principal	Interest	Total Debt Service	
				₦'000	₦'000	₦'000	₦'000
National Urban Water Sector Reform III		4,784,664		-	30,551	30,551	5,061,865
National Urban Water Sector Reform III (2)		15,948,879		-	-	-	16,872,882
Multi State Road Project		5,174,147		1,502,524	30,967	1,533,492	2,903,547
Malaria Control Booster Project		5,510,845		472,429	111,243	583,671	4,957,804
State Education Sector Project		31,421,107		406,507	238,579	645,086	30,464,693
Third National Fadama Development		7,045,640		196,027	60,139	256,166	6,729,506
Health System Development Project II		2,082,119		95,341	25,911	121,252	1,953,792
Commercial Agricultural Development P.		20,784,449		562,254	365,086	927,339	19,716,831
Malaria Control Booster Project Add fin		4,196,485		239,896	65,929	305,825	3,888,126

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National Erosion and Watershed Management Project		3,976,276		456,027	26,960	482,986	3,071,267
Rural Access Agricultural Marketing Project		5,582,108		-	14,353	14,353	5,905,509
Rural Access Agricultural Marketing Project		-	4,421,894	-	46,838	46,838	4,421,894
Agro Processing Productivity Enhancement and Livelihood Supp project		51,904,670		1,830,593	639,079	2,469,673	46,776,710
Kano State- Accelerated Nutrition Results	IDA	29,075,210		1,520,345	603,088	2,123,434	28,644,839
Kano State Agro Climatic Resilience in Semi-arid Landscape (ACReSAL) Project		-	18,414,255	-	191,976	191,976	18,414,255
Kano State Agro Pastoral Development Project		-	854,557	-	-	-	854,557
Sub-Total		187,486,600	23,690,705	7,281,943	2,450,700	9,732,643	200,638,076

KANO STATE DOMESTIC DEBT STOCK PROFILE AS AT 31ST DECEMBER 2025

Loan Title	Creditor	Opening Balance	Additional/New Disbursement	Debt Service	Debt Outstanding as
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KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Schedules to the Financial Statements – 2025

							at 31st Dec. 2025
				Principal	Interest	Total Debt Service	
		₦'000	₦'000	₦'000	₦'000	₦'000	₦'000
Restructured Commercial Bank Loans (FGN BONDS)	FGN	14,529,026	1,362	1,670,570	1,361,868	3,032,438	12,858,456
STATE BONDS (Contractual Obligation)	FGN	11,404,347	899	2,612,177	899,205	3,511,382	8,792,169
A. PAIF (Power and Aviation Intervention Fund)	FGN	1,156,343	237	1,156,343	236,959	1,393,302	-
B. FGN (2021) Bridge Financing	FGN	1,788,889	-	-	-	-	1,788,889
ABP (Anchor Borrower Program)	FGN	1,010,940	-	1,010,940	-	1,010,940	-
Micro Small Medium Enterprise Development Fund (MSMEDF)	FGN	28,255	-	28,255	-	28,255	-
Sub-Total		29,917,800		6,478,285	2,498,031	8,976,317	23,439,514
Grand Total		217,404,400	23,690,705	13,760,228	4,948,731	18,708,959	224,077,590

Long Term Public Debt (Borrowing)	Principal	Interest	Total Debt Service
Internal Public Debt (Borrowing)	8,886,179	5,577,019	14,463,198
External Public Debt (Borrowing)	126,657,201	64,248,232	190,905,433
Sub-Total Current Debt	135,543,380	69,825,251	205,368,631

KANO STATE GOVERNMENT
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Short Term Public Debt (Borrowing)	Principal	Interest	Total Debt Service
Internal Public Debt (Borrowing)	6,478,285	2,498,031	8,976,317
External Public Debt (Borrowing)	7,281,943	2,450,700	9,732,643
Sub-Total Non-Current Debt	13,760,228	4,948,731	18,708,959
Grand Total Debts	149,303,608	74,773,982	224,077,590

Note*

FAAC Actual Deduction	10,694,199
DMO Report	9,732,643
Under Reporting by the DMO	961,556

SCHEDULE 11
LOAN DEDUCTION

KANO STATE FAAC DEDUCTIONS (DEBT SERVICE) JANUARY TO DECEMBER 2025

DESCRIPTION	CBN POWER INTERVENTION FUND	CONTRACTUAL OBLIGATION	COMMERCIAL BANK	TOTAL DOMESTICS	FOREIGN LOAN DEDUCTION	GRAND TOTAL
January	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	1,097,138,975.06	1,758,565,804.28
February	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
March	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
April	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
May	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
June	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70

KANO STATE GOVERNMENT
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Schedules to the Financial Statements – 2025

July	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
August	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	896,002,922.48	1,557,429,751.70
September	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	831,259,840.47	1,492,686,669.69
October	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	831,259,840.47	1,492,686,669.69
November	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	831,259,840.47	1,492,686,669.69
December	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	831,259,840.47	1,492,686,669.69
Grand Total	1,393,301,750.64	3,511,382,280.00	3,032,437,920.00	7,937,121,950.64	10,694,198,794.30	18,631,320,744.94
January	116,108,479.22	292,615,190.00	252,703,160.00	661,426,829.22	831,259,840.47	1,492,686,669.69

SCHEDULE 12

Kano State Government - 2025 Actual and Budget Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Performance	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		₦'000	₦'000	₦'000	₦'000	₦'000	
010000000000	ADMINISTRATION SECTOR						
011100000000	Government House	5,312,176	16,198,285	(5,900,000)	10,298,285	4,986,109	0.52
011100100100	Government House	2,209,491	10,000,000	(6,000,000)	4,000,000	1,790,509	0.55
011100100200	Deputy Governor's Office	797,646	1,012,500	-	1,012,500	214,854	0.79
011100800100	Kano State Emergency Relief & Rehabilitation Board	758,565	1,464,383	-	1,464,383	705,818	0.52

KANO STATE GOVERNMENT
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011100900100	Guidance and Counselling Board	14,100	73,751	-	73,751	59,651	0.19
011101100100	Public Complaint & Anti-Corruption Commission	-	83,500	100,000	183,500	183,500	-
011101300100	Council Affairs Directorate	53,159	284,500	-	284,500	231,341	0.19
011101400100	Community Re-orientation Council	1,076,000	1,750,000	-	1,750,000	674,000	0.61
011103700100	Pilgrim Welfare Board	109,376	231,252	-	231,252	121,876	0.47
011105700100	Research & Documentation Directorate	6,799	18,400	-	18,400	11,601	0.37
011106400100	Kano State Bureau of Statistics	159,540	955,000	-	955,000	795,460	0.17
011105600100	Special Duties Directorate	42,000	100,000	-	100,000	58,000	0.42
011105500200	Kano State Cooperate Security Directorate	85,500	225,000	-	225,000	139,500	0.38
011200000000	House of Assembly	-	670,000	-	670,000	670,000	-
011200300100	House of Assembly	-	620,000	-	620,000	620,000	-
011200400100	Assembly Service Commission	-	50,000	-	50,000	50,000	-
016100000000	Office of Secretary to State Government	4,654,191	2,680,000	3,000,000	5,680,000	1,025,809	0.82
016100100200	Admin & General Services	4,654,191	2,680,000	3,000,000	5,680,000	1,025,809	0.82
012300000000	Min. of Information & internal Affairs	1,954,001	3,630,635	-	3,630,635	1,676,633	0.54

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Schedules to the Financial Statements – 2025

012300100100	Min. of Information & internal Affairs	216,956	768,946	-	768,946	551,990	0.28
012300200100	Abubakar Rimi Television Corporation	241,666	468,748	-	468,748	227,083	0.52
012300300100	Kano State Radio Corporation	244,438	438,940	-	438,940	194,502	0.56
012300400100	Government Printing Press	471,340	1,049,000	-	1,049,000	577,660	0.45
012300500100	Triumph Publishing Company	779,601	795,500	-	795,500	15,899	0.98
012300700100	Kano State Censorship Board	-	109,500	-	109,500	109,500	-
012500000000	Office of the Head of Civil Service	-	20,000	-	20,000	20,000	-
012501000100	Kano State Computer Centre	-	20,000	-	20,000	20,000	-
014700000000	Civil Service Commission	-	115,000	-	115,000	115,000	-
014700100100	Civil Service Commission	-	115,000	-	115,000	115,000	-
017000000000	Ministry for Special Duties	1,000,000	1,589,000	-	1,589,000	589,000	0.63
017000100100	Ministry for Special Duties	1,000,000	1,589,000	-	1,589,000	589,000	0.63
017700000000	Ministry of Religious Affairs	307,058	4,587,489	-	4,587,489	4,280,431	0.07
017700100100	Ministry of Religious Affairs	27,058	222,000	-	222,000	194,942	0.12
017700100200	Kano State Zakkat Commission	270,000	710,147	-	710,147	440,147	0.38

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017700100300	Kano State Hisbah Commission	10,000	3,387,726	-	3,387,726	3,377,726	0.00
017700100400	Kano Sharia Commission	-	267,615	-	267,615	267,615	-
018000000000	Ministry of Public Procurement Project Monitoring and Evaluation	45,445	570,170	-	570,170	524,724	0.08
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	45,445	570,170	-	570,170	524,724	0.08
012400000000	Ministry of Internal Security & Special Services	100,730	400,000	-	400,000	299,270	0.25
012400100100	Ministry of Internal Security & Special Services	100,730	400,000	-	400,000	299,270	0.25
	SUB - TOTAL	13,373,601	30,460,578	(2,900,000)	27,560,578	14,186,977	0.49
020000000000	ECONOMIC SECTOR						
021500000000	Ministry of Agric. & Natural Resources	11,166,922	18,487,277	1,884,585	20,371,862	9,204,940	0.55
021500100100	Ministry of Agric. & Natural Resources	8,209,061	9,438,469	2,250,000	11,688,469	3,479,408	0.70
021511400100	KNARDA	2,957,861	7,548,808	634,585	8,183,393	5,225,532	0.36
021511600100	KASCO	-	1,500,000	(1,000,000)	500,000	500,000	-
022000000000	Ministry of Finance	9,456,977	13,207,600	1,760,000	14,967,600	5,510,623	0.63
022000100100	Ministry of Finance	1,995,245	700,000	1,350,000	2,050,000	54,755	0.97
022000700100	Office of the Accountant General	6,459,114	6,800,000	-	6,800,000	340,886	0.95

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022001300100	Debt Management	9,950	305,000	-	305,000	295,050	0.03
022000800100	Kano State Internal Revenue Services	526,675	725,000	-	725,000	198,325	0.73
022000900100	Kano State Investment Promotion Agency	465,993	4,677,600	-	4,677,600	4,211,607	0.10
022001200100	Kano State Investment & Properties	-	-	410,000	410,000	410,000	-
022200000000	Ministry of Commerce & Investment	2,033,720	2,416,000	4,500,000	6,916,000	4,882,280	0.29
022200100100	Ministry of Commerce & Investment	1,734,370	640,000	4,500,000	5,140,000	3,405,630	0.34
022200200100	Kantin Kwari Market	78,300	222,000	-	222,000	143,700	0.35
022200300100	Kano state Consumer Protection Agency	8,100	524,000	-	524,000	515,900	0.02
022200400100	Abubakar Rimi Market	149,350	230,000	-	230,000	80,650	0.65
022200500100	Tourism Management Board	63,600	800,000	-	800,000	736,400	0.08
022800000000	Ministry for Science Technology & Innovation	2,203,721	5,739,673	(794,000)	4,945,673	2,741,952	0.45
022800100100	Ministry for Science Technology & Innovation	2,089,303	5,077,852	(1,000,000)	4,077,852	1,988,549	0.51
022800200100	Kano State Data Centre	74,418	336,610	-	336,610	262,191	0.22
022800400100	Kano State Information Technology Development Agency (KASITDA)	40,000	-	150,000	150,000	110,000	0.27

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022800500100	Kano State Institute for information Technology Kura	-	325,211	56,000	381,211	381,211	-
023400000000	Ministry of Works	177,136,805	98,351,710	129,274,808	227,626,518	50,489,714	0.78
023400100100	Ministry of Works	173,814,612	91,936,109	131,828,409	223,764,518	49,949,906	0.78
023400200100	Housing Corporation	-	2,553,601	(2,553,601)	-	-	-
023400400100	Kano State Road Maintenance Agency (KARMA)	3,322,193	3,700,000	-	3,700,000	377,807	0.90
023403900100	Kano State Fire Service	-	162,000	-	162,000	162,000	-
023600000000	Ministry of Tourism & Culture	93,030	2,003,193	-	2,003,193	1,910,163	0.05
023600100100	Ministry of Tourism & Culture	-	400,000	-	400,000	400,000	-
023600300100	History & Culture Bureau	93,030	1,071,200	-	1,071,200	978,170	0.09
023605400100	Zoological & Wild Life Mgt. Agency	-	531,993	-	531,993	531,993	-
023800000000	Ministry of Planning & Budget	10,848,153	12,700,844	5,143,415	17,844,259	6,996,106	0.61
023800100100	Ministry of Planning & Budget	10,848,153	12,700,844	5,143,415	17,844,259	6,996,106	0.61
023900000000	Ministry Of Housing Development	696,132	-	3,153,601	3,153,601	2,457,469	0.22
023900100100	Ministry of Housing Development	696,132	-	1,500,000	1,500,000	803,868	0.46
023900200100	Housing Corporation	-	-	1,653,601	1,653,601	1,653,601	-
025200000000	Ministry of Water Resources	12,434,741	14,473,551	6,708,900	21,182,451	8,747,710	0.59

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025200100100	Ministry of Water Resources	9,367,936	8,125,100	6,708,900	14,834,000	5,466,064	0.63
025210100100	Kano State Water Board	2,629,748	5,651,451	-	5,651,451	3,021,703	0.47
025210600100	WRECA	437,057	697,000	-	697,000	259,943	0.63
026000000000	Ministry of Land and Physical Planning	36,379,617	27,762,293	21,680,970	49,443,263	13,063,646	0.74
026000100100	Ministry of Land and Physical Planning	35,580,159	22,453,293	21,580,970	44,034,263	8,454,104	0.81
026005600100	Kano State Geography Information System Department (KANGIS)	50,190	50,000	-	50,000	(190)	1.00
026005800100	Kano State Urban Planning & Development Authority	749,268	5,259,000	-	5,259,000	4,509,732	0.14
026005900100	Kano State Signage & Advertisement Agency (KASA)	-	-	100,000	100,000	100,000	-
026300000000	Ministry of Rural & Community Development	4,205,855	14,901,913	575,000	15,476,913	11,271,058	0.27
026300100100	Ministry of Rural & Community Development	1,735,669	3,500,000	100,000	3,600,000	1,864,331	0.48
026300200100	RAMPS Directorate	1,631,535	6,798,577	-	6,798,577	5,167,042	0.24
026300300100	Rural Electrification Board	478,213	1,944,220	380,000	2,324,220	1,846,007	0.21
026300700100	RUWASA	360,438	2,659,117	95,000	2,754,117	2,393,679	0.13
022900000000	Ministry of Transport	4,400,394	9,557,560	1,700,000	11,257,560	6,857,166	0.39
022900100100	Ministry of Transport	3,863,111	5,524,860	1,700,000	7,224,860	3,361,749	0.53

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022900300100	Kano State Transport Authority	276,000	900,000	-	900,000	624,000	0.31
022900400100	Kano State Road Transport Agency (KAROTA)	261,283	1,132,700	-	1,132,700	871,417	0.23
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	-	1,800,000	-	1,800,000	1,800,000	-
022900600100	Kano State Permissible Weight and Weight Bridges	-	200,000	-	200,000	200,000	-
023300000000	Ministry of Solid & Mineral Resources	181,862	233,104	1,737,400	1,970,504	1,788,642	0.09
023300100100	Ministry of Solid & Mineral Resources	181,862	233,104	1,737,400	1,970,504	1,788,642	0.09
023100000000	Ministry of Power and Renewable Energy	844,988	400,000	6,295,000	6,695,000	5,850,012	0.13
023100100100	Ministry of Power and Renewable Energy	844,988	400,000	6,295,000	6,695,000	5,850,012	0.13
	SUB - TOTAL	272,082,917	220,234,718	183,619,679	403,854,397	131,771,481	0.67
030000000000	LAW AND JUSTICE SECTOR						
031800000000	Judicial Service Commission	702,937	4,964,398	-	4,964,398	4,261,461	0.14
031801100100	Judicial Service Commission	-	40,000	-	40,000	40,000	-
031805100100	High Court of Justice	514,961	2,659,680	-	2,659,680	2,144,719	0.19
031806100100	Multi-Door Court House	-	102,000	-	102,000	102,000	-
031805300100	Sharia Court of Appeal	187,976	2,162,718	-	2,162,718	1,974,742	0.09
032600000000	Ministry of Justice	10,000	519,000	-	519,000	509,000	0.02

KANO STATE GOVERNMENT
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032600100100	Ministry of Justice	10,000	110,000	-	110,000	100,000	0.09
032600200100	Law Reform Commission	-	409,000	-	409,000	409,000	-
	SUB - TOTAL	712,937	5,483,398	-	5,483,398	4,770,461	0.13
0500000000000	SOCIAL SERVICES SECTOR						
0513000000000	Ministry of Youths and Sports	1,332,104	5,975,057	-	5,975,057	4,642,953	0.22
051300100100	Ministry of Youths and Sports	904,663	4,479,557	-	4,479,557	3,574,894	0.20
051305100100	Kano State Youth Development Directorate	262,628	1,086,500	-	1,086,500	823,872	0.24
051305500100	Kano State Sports Commission	164,813	380,000	-	380,000	215,187	0.43
051305600100	Kano Pillars Football Club	-	29,000	-	29,000	29,000	-
0514000000000	Ministry of Women Affairs Children & Disable	241,104	4,343,200	-	4,343,200	4,102,096	0.06
051400100100	Ministry of Women Affairs Children & Disable	241,104	4,343,200	-	4,343,200	4,102,096	0.06
0517000000000	Ministry of Education	34,384,822	70,606,941	(15,652,448)	54,954,492	20,569,671	0.63
051700100100	Ministry of Education	17,532,618	41,184,550	(12,200,000)	28,984,550	11,451,933	0.60
051700300100	SUBEB	11,967,623	16,526,773	(1,210,000)	15,316,773	3,349,149	0.78
051700400100	Kano State Educational Development Support	-	31,000	-	31,000	31,000	-
051700800100	Kano State library Board	40,313	414,978	-	414,978	374,665	0.10

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051701000100	Kano State Agency for Mass Education	37,056	716,378	-	716,378	679,322	0.05
051701500100	Science & Technical Schools Board	1,270,274	2,482,540	-	2,482,540	1,212,266	0.51
051701600100	Kano State Private And Voluntary Inst Board	-	121,077	-	121,077	121,077	-
051702600100	Kano State Senior Secondary Schools Mgt. Board	3,272,448	8,257,631	(2,242,448)	6,015,183	2,742,735	0.54
051702700100	Kano State Islamic & Qur'anic School Board	264,490	872,014	-	872,014	607,524	0.30
056900000000	Ministry for Higher Education	8,093,204	37,422,015	(2,808,500)	34,613,515	26,520,312	0.23
056900100100	Ministry for Higher Education	1,035,800	1,681,000	127,000	1,808,000	772,200	0.57
056900200100	Kano State College of Education & Preliminary Studies	626,513	2,630,058	-	2,630,058	2,003,545	0.24
056900300100	RMK College of Basic & Remedial Studies T/Wada	149,821	1,530,000	-	1,530,000	1,380,179	0.10
056901800100	Kano State Polytechnic	47,175	1,452,141	-	1,452,141	1,404,966	0.03
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano	1,549,256	4,015,000	300,000	4,315,000	2,765,744	0.36
056902800100	Northwest University Kano	1,098,813	9,333,791	(485,500)	8,848,291	7,749,478	0.12
056902900100	Aminu School of Islamic Legal Studies	37,981	1,279,221	-	1,279,221	1,241,241	0.03

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056903000100	Audu Bako College of Agriculture Danbatta	344,072	725,110	-	725,110	381,038	0.47
056903100100	Sa'adatu Rimi College of Education Kano	747,500	5,225,000	(1,000,000)	4,225,000	3,477,500	0.18
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	64,300	-	90,000	90,000	25,700	0.71
056903400100	Kano Fisheries Academy Bagauda Bebeji	51,200	-	90,000	90,000	38,800	0.57
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	300,900	600,000	(210,000)	390,000	89,100	0.77
056903700100	Kano State Corporate Security Training Academy Gabasawa	181,211	523,500	(250,000)	273,500	92,289	0.66
056904000100	Kano Sport Academy Karfi	95,892	520,000	(250,000)	270,000	174,108	0.36
056904100100	Kano State Driving Academy	-	283,000	(100,000)	183,000	183,000	-
056904300100	Kano State Entrepreneurship Development Academy Dawakin Tofa	-	-	90,000	90,000	90,000	-
056904400100	Kano State Horticulture Academy Bagauda	-	-	90,000	90,000	90,000	-
056904500100	Kano State Livestock Academy Bagauda	262,116	400,000	-	400,000	137,884	0.66
056904800100	Kano State Scholarship Board	1,045,357	3,769,195	-	3,769,195	2,723,838	0.28

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056905000100	Ghari College of Education & Preliminary Studies	455,300	3,455,000	(1,300,000)	2,155,000	1,699,700	0.21
052100000000	Ministry of Health	36,046,916	65,712,121	-	65,712,121	29,665,205	0.55
052100100100	Ministry of Health	20,825,686	40,270,755	300,000	40,570,755	19,745,069	0.51
052100300100	H.M.B. (HQ and Zones)	645,664	1,247,856	-	1,247,856	602,192	0.52
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	43,825	729,005	-	729,005	685,180	0.06
052100500100	Primary Health Care Mgt. Board (PHCMB)	7,214,170	9,022,149	300,000	9,322,149	2,107,979	0.77
052100600100	State Agency for Control of Aids	340,588	1,012,077	-	1,012,077	671,490	0.34
052100800100	Contributory Health MGT	4,355,567	7,792,820	(600,000)	7,192,820	2,837,253	0.61
052100900100	KHETFUND	2,621,416	3,950,279	-	3,950,279	1,328,863	0.66
052101100100	Private Health Institutions Management Agency	-	162,469	-	162,469	162,469	-
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	-	1,524,711	-	1,524,711	1,524,711	-
053500000000	Ministry of Environment & Climate Change	6,978,524	12,493,229	2,204,355	14,697,584	7,719,060	0.47
053500100100	Ministry of Environment & Climate Change	4,967,793	5,902,291	2,129,355	8,031,646	3,063,853	0.62

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053500200100	Refuse Management & Sanitation Board (REMASAB)	141,000	2,144,938	-	2,144,938	2,003,938	0.07
053500300100	Kano State Afforestation Project (KNAP)	-	615,000	-	615,000	615,000	-
053500500100	Kano State Sustainable Projects	781,916	885,000	-	885,000	103,084	0.88
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	1,087,815	2,780,000	-	2,780,000	1,692,185	0.39
053500700100	Urban Beautification And Landscaping Agency	-	166,000	75,000	241,000	241,000	-
055100000000	Ministry for Local Government	175,307	1,500,000	200,000	1,700,000	1,524,693	0.10
055100100100	Ministry for Local Government	105,170	1,500,000	-	1,500,000	1,394,830	0.07
055100800100	Local Government Service Commission	70,137	-	200,000	200,000	129,863	0.35
054400000000	Ministry of Humanitarian & Poverty Alleviation	493,315	2,853,500	120,000	2,973,500	2,480,185	0.17
054400100100	Ministry of Humanitarian & Poverty Alleviation	454,815	2,853,500	-	2,853,500	2,398,685	0.16
054400200100	Social Protection Agency	38,500	-	120,000	120,000	81,500	0.32
	SUB - TOTAL	87,745,295	200,906,063	(15,936,593)	184,969,470	97,224,175	0.47
	GRAND -TOTAL	373,914,750	457,084,757	164,783,086	621,867,844	247,953,094	0.60

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SCHEDULE 13

CASH AND CASH EQUIVALENT

TREASURY CLOSING BANK BALANCES AT AS 31st December 2025

S/N	Banks	Account No.	Account Name	Amount
1	Access Bank	0699916952	Kano State Consolidated IGR	56,443
2	Access Bank	1396192317	Kano State Government	4,500
3	Access Bank	1396201619	Kano State Government	8
4	FCMB	4968083122	Kano State 2% Educational Levy	149,040
5	FCMB	4968083012	Federation Allocation Account Kano State (FAAC)	4,689,110
6	Fidelity Bank	5030033645	Kano State Government Salary Account	736
7	Fidelity Bank	5030062663	Kano State Government Power Intervention Fund	1,638,261
8	Fidelity Bank	5030036763	Kano State Govt. Sales of GP Account	178,228
9	Ja'iz Bank	0001876653	Kano State Land Related Taxes Account	198,767
10	Sterling Bank Plc	0007651989	Car Loan Ministry of Finance	54,987
11	United Bank for Africa	1026282580	Federation Allocation Account Kano State (FAAC)	8,833,485
12	United Bank for Africa	1026296286	Kano State Government Treasury Single Account (TSA)	50,321

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13	Zenith Bank Plc	1013459188	Kano State Housing Project Sales Account	650,438
			Sub-Total (A)	16,443,373
	Other Bank Balances			-
			MDAs Bank Balances (Annual Board of Survey)	11,885,069
			Deposit with Crown Agent* (£177,341.38 @ 1933.58)	342,904
			Capital Receipts (Aids & Grants) Balances	17,108,854
			Sub-Total (B)	29,336,828
			Grant Total (A+B)	45,780,201

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SCHEDULE 14

RECEIVABLES 2025

	PARTICULARS	AMOUNT ₦'000	AMOUNT ₦'000
1	CAR LOAN		
	Balance as at 1st January 2025	666,219	
	Disbursement during the year 2025	137,420	
	Sub-Total	803,639	
	Less: Recovery 2025 (payroll & off payroll)	(152,881)	650,758
	Revolving Loan Balances as at 31st December, 2025		650,758
2	Treasury Loan		
	Housing Corporation	100,000	100,000
3	FAAC Arrears:		
	Statutory Allocation	11,049,530	
	Value Added Tax (VAT)	16,319,499	
	Other Receipts	1,008,353	28,377,382
4	FAAC Receivable (Other Receipts)	8,866,666	
	Amount Paid during the year	(150,285)	8,716,381
	Total Receivables as at 31st December, 2025		37,844,521

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Schedules to the Financial Statements – 2025

SCHEDULE 15

PAYABLES AND OTHER LIABILITIES 2025

Description	Amount	Amount
Tax Liabilities	₦'000	₦'000
Balance as at 1 January 2025	-	
Add: Verified Outstanding Tax Liabilities (FIRS Audit Report, 2025)	1,536,000	1,536,000
Less: Outstanding Tax Liability Paid in 2025 (Standing Order)	-	(1,024,000)
Total Outstanding Tax Liabilities		512,000
Add:		
Receipt During the Year		
VAT	3,006,476	
WHT	1,651,224	
Stamp Duty	419,205	5,076,905
Total Receipts		5,588,905
Less: Payment 2025		
VAT	(3,006,476)	
WHT	(1,651,224)	
Stamp Duty	(419,205)	(5,076,905)
Closing Balance as at 31st Dec, 2025 (A)		512,000
Retention		

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Opening Balance as at 1st January, 2025	45,048	
Add: Receipts during the year	145,000	190,048
Less: Payment during the year		(62,500)
Closing Balance as at 31st Dec, 2025 (B)		127,548

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2025 SPECIAL DISCLOSURE PHCMB

Kano State Government - 2025 Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		₦'000	₦'000	₦'000	₦'000	₦'000	
50000000000	Social Services Sector	8,928,716	10,751,360	289,249	11,040,609	2,111,893	0.81
52100000000	Ministry of Health	8,928,716	10,751,360	289,249	11,040,609	2,111,893	0.81
52100500100	Primary Health Care Mgt. Board (PHCMB)	8,928,716	10,751,360	289,249	11,040,609	2,111,893	0.81
	Total Expenditure	8,928,716	10,751,360	289,249	11,040,609	2,111,893	0.81

Kano State Government - 2025 Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		₦'000	₦'000	₦'000	₦'000	₦'000	
701	GENERAL PUBLIC SERVICES	2,456,412	2,582,785	300,000	2,882,785	426,374	85%
7013	GENERAL SERVICES	2,456,412	2,582,785	300,000	2,882,785	426,374	85%
70133	OTHER GENERAL SERVICES	2,456,412	2,582,785	300,000	2,882,785	426,374	85%
707	HEALTH	1,049,892	1,780,211	-	1,780,211	730,320	59%
7074	PUBLIC HEALTH SERVICES	1,049,350	1,774,600	-	1,774,600	725,250	3%
70741	PUBLIC HEALTH SERVICES	1,049,350	1,774,600	-	1,774,600	725,250	3%

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Schedules to the Financial Statements – 2025

7076	HEALTH N.E.C.	542	5,611	-	5,611	5,070	10%
70761	HEALTH N.E.C.	542	5,611	-	5,611	5,070	10%
709	EDUCATION	5,422,413	6,388,363	-	6,388,363	965,951	85%
7093	POSTSECONDARY NONTERTIARY EDUCATION	4,872,917	5,745,739	-	5,745,739	872,821	85%
70931	POST-SECONDARY NON-TERTIARY EDUCATION	4,872,917	5,745,739	-	5,745,739	872,821	85%
7094	TERTIARY EDUCATION	549,495	642,625	-	642,625	93,129	86%
	Total Expenditure	8,928,716	10,751,360	300,000	11,051,360	2,122,644	81%

Kano State Government - 2025 Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 variance	% Performance
04	Health	₦'000	₦'000	₦'000	₦'000	₦'000	
0401	Effective governance of the health system	3,526,013	4,381,211	300,000	4,681,211	1,155,197	54%
0402	Community engagement and participation in health	443,471	521,731	-	521,731	78,260	85%
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,959,888	2,482,470	-	2,482,470	522,582	79%
0405	Provision of adequate and modern health infrastructure for health services delivery	2,326,358	2,569,226	-	2,569,226	242,869	91%
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	658,970	775,259	-	775,259	116,289	85%

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0408	Institution and maintenance of a responsive public health emergency preparedness system	13,474	15,852	-	15,852	2,378	85%
0410	Health Sector Expenditures Not Elsewhere Classified	542	5,611	-	5,611	5,070	10%
	Total Expenditure	8,928,716	10,751,360	300,000	11,051,360	2,122,644	81%

2025 SPECIAL DISCLOSURE SUBEB

Kano State Government - 2025 Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		₦'000	₦'000	₦'000	₦'000	₦'000	
050000000000	Social Services Sector	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%
051700000000	Ministry of Education	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%
051700300100	SUBEB	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82%
	Total Expenditure	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%

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Schedules to the Financial Statements – 2025

Kano State Government - 2025 Basic Education Expenditure by Functional Classification

Code	Administrative Unit	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		₦'000	₦'000	₦'000	₦'000	₦'000	
709	EDUCATION	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%
7091	PRE-PRIMARY AND PRIMARY EDUCATION	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%
70912	PRIMARY EDUCATION	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%
	Total Expenditure	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%

Kano State Government - 2025 Basic Education Expenditure by Programme Classification

Code	Administrative Unit	2025 Actual	2025 Original Budget	2025 Budget Adjustment	2025 Final Budget	2025 Variance	% Performance
		₦'000	₦'000	₦'000	₦'000	₦'000	
04	Health	402,898.12	780,783.13	-	780,783.13	377,885.01	51.6%
0405	Provision of adequate and modern health infrastructure for health services delivery	402,898.12	780,783.13	-	780,783.13	377,885.01	51.6%
05	Education	12,020,553.26	15,530,261.53	(1,181,284.00)	14,348,977.53	2,328,424.28	83.8%
0501	Effective governance of the education system	9,732,555.61	13,158,004.11	(1,181,284.00)	11,976,720.11	2,244,164.49	81.3%
0502	Increase in access, retention, and completion rate at all levels	1,086,689.30	988,612.43	-	988,612.43	(98,076.87)	109.9%

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0505	Adequate infrastructure at all levels	969,253.07	1,000,000.00	-	1,000,000.00	30,746.93	96.9%
0510	Education Sector Expenditures Not Elsewhere Classified	232,055.28	383,645.00	-	383,645.00	151,589.72	60.5%
	Total Expenditure	12,423,451.38	16,311,044.66	(1,181,284.00)	15,129,760.66	2,706,309.28	82.1%

KANO STATE GOVERNMENT
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Financial Highlights – 2025

SECTION II

Annual Financial Statements

BUDGET PERFORMANCE

The actual opening balance for the State Government in the financial year 2025 was ₦110,900,668,000, only, against the final budget of ₦110,000,000,000, resulting in a positive variance of ₦900,668,000 and 101% performance.

OPENING BALANCE 2025

Details	Actual (₦'000)	Final Budget (₦'000)	Variance (₦'000)	Performance (%)
Opening Balance	110,900,668	110,000,000	(900,668)	100.82
TOTAL	110,900,668	110,000,000	(900,668)	100.82

FINANCIAL HIGHLIGHTS

Opening Balance: ₦110.9 billion

The State Government commenced the financial year with an opening balance of ₦110.9 billion against a budgeted figure of ₦110.0 billion, reflecting a marginal excess of ₦900.7 million, indicating a 101% performance.

Recurrent Revenue ₦493.6 billion

Recurrent Revenue recorded the most substantial variance for the period, with actual collections of ₦493.6 billion against a budget of ₦725.8 billion, leaving a shortfall of ₦232.2 billion and a performance rate of 68%.

Capital receipts ₦68.6 billion

Capital receipts similarly underperformed, with only ₦68.6 billion realised against a budget of ₦99.3 billion — a shortfall of ₦30.7 billion and a performance rate of 69%. This also represents a decline from the prior year's actual of ₦78.9 billion.

However, the overall receipt performance for the year was significantly challenged, with total receipts of ₦673.1 billion falling short of an ambitious budget of ₦935.1 billion by ₦262.1 billion — achieving only 72% of the target. Refer to the table Below

KANO STATE GOVERNMENT
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Financial Highlights – 2025

SUMMARY OF TOTAL RECEIPT

Details	Actual (₦'000)	Final Budget (₦'000)	Variance (₦'000)	Performance (%)
Opening Balance	110,900,668	110,000,000	(900,668)	100.82
Recurrent Revenue	493,609,396	725,845,248	(232,235,852)	68.00
Capital Receipt	68,550,137	99,288,544	(30,738,407)	69.04
Total Receipts	673,060,201	935,133,792	(263,874,927)	71.97

DETAILS OF RECURRENT REVENUE BY ITEMS

Recurrent Revenue ₦493.61 billion

Recurrent Revenue for the 2025 fiscal year achieved 68.00% performance against target, with total collections of ₦493.61 billion falling short of the ₦725.85 billion budget by ₦232.24 billion. Performance across individual revenue lines is as follows:

Tax Revenue ₦70.52 billion

Tax Revenue recorded 97.86% performance, collecting ₦70.52 billion against a final budget of ₦72.1 billion — a marginal shortfall of ₦1.54 billion.

Non-Tax Revenue ₦31.74 billion

Non-Tax Revenue achieved 94.76% performance, with ₦31.74 billion collected against a budget of ₦33.5 billion — a shortfall of ₦1.75 billion.

Statutory Allocation ₦123.08 billion

Statutory Allocation outperformed its target at 118.64%, with receipts of ₦123.08 billion exceeding the ₦103.7 billion budget by ₦19.34 billion, reflecting higher-than-anticipated federation account distributions to the State during the period.

Government's Share of VAT ₦146.81 billion

Government's Share of VAT achieved 95.32% performance, realising ₦146.81 billion against a budget of ₦154.0 billion — a shortfall of ₦7.16 billion.

Other Receipts (State) ₦158.99 million

Other Receipts (State) had no budget provision but recorded a minimal collection of ₦158.99 million, representing unplanned inflows during the year.

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Financial Highlights – 2025

Other Receipts (FAAC) ₦121.30 billion

Other Receipts (FAAC) has the least performance rate of 33.45%, collecting ₦121.30 billion out of ₦362.6 billion budgeted a shortfall of ₦241.28 billion.

The recurrent revenue performance is depicted in the Table below

RECURRENT REVENUE PERFORMANCE 2025

Details	Actual (₦'000)	Final Budget (₦'000)	Variance (₦'000)	Performance (%)
Tax Revenue	70,523,392	72,063,590	(1,540,198)	97.86
Non-Tax Revenue	31,735,299	33,488,536	(1,753,237)	94.76
Statutory Allocation	123,082,226	103,744,664	19,337,562	118.64
Govt. Share of VAT	146,810,171	153,971,674	(7,161,503)	95.32
Other Receipt (State)	158,986	0	158,986	N/A
Other Receipt (FAAC)	121,299,321	362,576,784	(241,277,463)	33.45
Total Recurrent Revenue	493,609,395	725,845,248	(232,235,853)	68.00

INTERNALLY GENERATED REVENUE PERFORMANCE (IGR)

Total IGR ₦102.26 billion

Overall, IGR achieved 96.88% of the target, with total collections of ₦102.26 billion against a budget of ₦105.6 billion — a marginal shortfall of just ₦3.29 billion.

Performance across both revenue lines is as follows:

Tax Revenue ₦70.52 billion

Tax Revenue achieved 97.86%, collecting ₦70.52 billion against a ₦72.1 billion budget — just ₦1.54 billion short of target.

Non-Tax Revenue ₦31.74 billion

Non-Tax Revenue achieved 94.76%, realising ₦31.74 billion against a ₦33.5 billion budget — a negligible gap of ₦1,753.24 million.

Total IGR for the year was ₦102,258,691,000 against the final budget of ₦105,552,126,000, achieving **96.88%** performance. Refer to the Table Below

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

INTERNALLY GENERATED REVENUE (IGR) 2025

Details	Actual (₦'000)	Final Budget (₦'000)	Variance (₦'000)	Performance (%)
Tax Revenue	70,523,392	72,063,590	(1,540,198)	97.86%
Non-Tax Revenue	31,735,299	33,488,536	(1,753,237)	94.76%
Total IGR	102,258,691	105,552,126	(3,293,435)	96.88%

**MDAS WHERE ACTUAL REVENUE COLLECTION EXCEEDED BUDGET —
PERFORMANCE 2025**

The top 10 MDAs (by actual collection) that exceeded their 2025 final budget revenue targets have actual collections of ₦132.3 billion against a combined final budget of ₦103.5 billion, representing an aggregate performance of 128% and a surplus of ₦28.9 billion.

Kano State Internal Revenue Service (KIRS) was the dominant contributor, collecting ₦77.6 billion against a budget of ₦75.2 billion (103.2% performance) — a surplus of ₦2.4 billion that accounted for the largest single share of the surplus recorded.

Several smaller MDAs recorded exceptionally high performance rates relative to their modest budgets: H.M.B. (HQ and Zones) collected ₦2.46 billion against a ₦720.6 million budget (340.8% performance); Primary Health Care Management Board (PHCMB) realised ₦9.14 billion against a ₦3.11 billion budget (294.2% performance); and SUBEB collected ₦13.69 billion against a ₦7.13 billion budget (192.1% performance).

The strong revenue performance of several MDAs suggests that revenue budgets were underestimated during the budgeting process. To address this, government should adopt more accurate, data-driven revenue forecasting based on historical performance, strengthen budget review and validation processes, improve monitoring and accountability, build forecasting capacity and encourage realistic target setting through performance based budgeting. These measures will enhance budget credibility, improve fiscal planning and ensure more efficient allocation of public resources.

MDAs WHERE ACTUAL REVENUE COLLECTION EXCEEDED THEIR 2025 FINAL BUDGET

MDA	2025 Actual (₦'000)	2025 Final Budget (₦'000)	Variance (₦'000)	Performance %
Kano State Internal Revenue Services	77,597,799	75,188,737	(2,409,062)	103.20%
SUBEB	13,689,008	7,126,000	(6,563,008)	192.10%

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

Ministry of Agric. & Natural Resources	12,494,405	10,736,923	(1,757,482)	116.37%
Ministry of Health	12,344,366	3,172,479	(9,171,887)	389.11%
Primary Health Care Mgt. Board (PHCMB)	9,143,339	3,108,187	(6,035,152)	294.17%
Northwest University Kano	3,244,208	2,295,959	(948,249)	141.30%
H.M.B. (HQ and Zones)	2,455,830	720,645	(1,735,185)	340.78%
Zoological & Wild Life Mgt. Agency	692,461	625,001	(67,460)	110.79%
High Court of Justice	355,489	200,750	(154,739)	177.08%
Science & Technical Schools Board	327,945	313,000	(14,945)	104.77%
TOTAL	132,344,850	103,487,681	(28,857,169)	127.88%

**MDAS WHERE ACTUAL REVENUE COLLECTION FELL SHORT OF BUDGET —
PERFORMANCE 2025**

The 10 MDAs with the lowest revenue performance relative to their 2025 final budget targets generated a combined ₦9.2 billion against a budget provision of ₦44.9 billion, resulting in an aggregate performance rate of 20.5% and a total revenue shortfall of ₦35.7 billion.

MDAs WHERE ACTUAL REVENUE COLLECTION FELL SHORT OF THE 2025 FINAL BUDGET

MDAs	2025 Actual (₦'000)	2025 Final Budget (₦'000)	Variance (₦'000)	% Performance
Ministry of Commerce & Investment	55,847	1,038,145	982,298	5.38%
RAMPS Directorate	383,625	3,605,000	3,221,375	10.64%
Ministry of Planning & Budget	867,000	5,650,844	4,783,844	15.34%
Ministry for Local Government	3,820,037	23,990,807	20,170,770	15.92%
Ministry of Transport	27,115	148,823	121,708	18.22%
Kano State Urban Planning & Development Authority (KNUPDA)	1,196,018	3,790,376	2,594,358	31.56%
KASCO	1,511,441	3,850,000	2,338,559	39.26%
Kano State Fire Service	14,861	32,042	17,181	46.38%
Aliko Dangote University of Science & Technology, Wudil	1,326,095	2,751,960	1,425,865	48.19%
Total	9,202,039	44,857,997	35,655,958	20.51%

KANO STATE GOVERNMENT

OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

The table below depicts MDAs with zero revenue generation during the 2025 fiscal year despite having a total revenue budget of ₦6.115 billion, resulting to 0.00% performance.

MDAS WITH ZERO REVENUE COLLECTION PERFORMANCE — 2025

Administrative Unit	2025 Actual (₦'000)	2025 Final Budget (₦'000)	Variance (₦'000)	Performance %
KNARDA	-	358,782	358,782	0.00%
Ministry of Water Resources	-	508,970	508,970	0.00%
Judicial Service Commission	-	300	300	0.00%
Multi-Door Court house	-	1,250	1,250	0.00%
Law Reform Commission	-	120,000	120,000	0.00%
School of Nursing Madobi	-	2,000	2,000	0.00%
School of Hygiene	-	2,000	2,000	0.00%
KHETFUND	-	3,695,877	3,695,877	0.00%
Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	-	1,426,000	1,426,000	0.00%
TOTAL	00	6,115,179	6,115,179	0.00%

EXPENDITURE PERFORMANCE — 2025

Total Expenditure ₦627.3 billion

Total expenditure for 2025 achieved 67% of the budget, with actual spending of ₦627.3 billion falling short of the ₦935.1 billion budget by ₦307.9 billion.

Recurrent Expenditure ₦253.4 billion

Recurrent Expenditure achieved 81%, spending ₦253.4 billion against a ₦313.3 billion budget.

Capital Expenditure ₦373.9 billion

Capital Expenditure achieved 60% performance, with only ₦373.9 billion of the ₦621.9 billion capital budget — a shortfall of ₦248.0 billion that accounted for the bulk of the overall expenditure gap.

SUMMARY OF TOTAL EXPENDITURE 2025

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

Details	Actual (₦'000)	Final Budget (₦'000)	Variance (₦'000)	Performance (%)
Recurrent Expenditure	253,365,250	313,265,949	59,900,699	80.88
Capital Expenditure	373,914,750	621,867,844	247,953,094	60.13
Total	627,279,999	935,133,793	307,853,794	67.08

RECURRENT EXPENDITURE PERFORMANCE — 2025

Total recurrent expenditure achieved 81% of the budget, with actual spending of ₦253.4 billion against a ₦313.3 billion budget.

Performance across the four expenditure lines was as follows:

Personnel Cost ₦125.6 billion

Personnel Cost achieved 82%, expending ₦125.6 billion against a ₦153.7 billion budget — the largest single recurrent line, with a variance of ₦28.1 billion.

Overhead Cost ₦93.8 billion

Overhead Cost achieved 82% equally, utilizing ₦93.8 billion of the ₦113.8 billion budget — a consistent performance reflecting that of Personnel Cost.

Grants & Subsidies ₦15.2 billion

Grants & Subsidies has the highest performance rate of 99%, with ₦15.2 billion of the ₦15.4 billion budget fully disbursed — indicating that grant and subsidy commitments were substantially honoured during the year.

Debt Services ₦18.7 billion

Debt Services has the lowest performance rate of 62%, with only ₦18.7 billion of the ₦30.3 billion budgeted.

RECURRENT EXPENDITURE 2025

Details	Actual (₦'000)	Final Budget (₦'000)	Variance (₦'000)	Performance (%)
Personnel Cost	125,629,218	153,703,574	28,074,356	81.73
Overhead Cost	93,799,023	113,800,924	20,001,902	82.42
Grants & Subsidies	15,228,050	15,445,277	217,227	98.59
Debt Services	18,708,959	30,316,173	11,607,214	61.71
Total Recurrent	253,365,250	313,265,948	59,900,699	80.88

MDAS WITH OVER-EXPENDITURE IN PERSONNEL COST — PERFORMANCE 2025

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

The following Ministries, Departments, and Agencies (MDAs) recorded material over-expenditure in personnel costs during the 2025 fiscal year, with aggregate actual spending of ₦4.78 billion against a revised budget of ₦4.08 billion, resulting in a combined variance of ₦699.1 million, representing 14.6%.

MDAS WITH MATERIAL OVER-EXPENDITURE IN PERSONNEL COST

Description	2025 Actual (N'000) B	2025 Revised Budget (N'000) A	Variance (N'000) C=A - B	Materiality rate(C/B*100)
Deputy Governor's Office	115,456.34	55,903.00	(59,553.34)	51.58
Ministry of Humanitarian & Poverty Alleviation	2,009.40	1,507.05	(502.35)	25.00
Ministry of Power and Renewable Energy	18,854.50	14,461.32	(4,393.19)	23.30
Government House	181,002.45	139,002.00	(42,000.45)	23.20
Ministry of Land and Physical Planning	297,687.67	232,328.00	(65,359.67)	21.96
Ministry for Science, Technology & Innovation	120,393.71	104,374.00	(16,019.71)	13.31
Kano State Cooperative Security Directorate	4,030,036.42	3,519,693.00	(510,343.42)	12.66
Kano State Sustainable Projects	12,712.83	11,986.00	(726.83)	5.72
Chieftaincy Affairs	4,022.71	3,823.00	(199.71)	4.96
Total	4,782,176.03	4,083,077.37	-699,098.67	14.62

MDAS WITH MATERIAL OVER EXPENDITURE IN OVERHEAD COST 2025

Nine MDAs with material over-expenditure on overhead costs recorded a combined actual expenditure of ₦26.55 billion against a total approved budget of ₦24.21 billion, resulting in an excess expenditure of ₦2.34 billion and an overall budget performance of 109.7%.

MDAS WITH MATERIAL OVER EXPENDITURE IN OVERHEAD COST 2025

MDA / Agency	Actual (₦'000)	Final Budget (₦'000)	Variance (₦'000)	% Deviation
Protocol Directorate	13,115,770	12,516,197	(599,573)	4.79%
Pilgrim Welfare Board	4,232,271	3,766,913	(465,358)	12.35%
Deputy Governor's Office	1,231,292	903,872	(327,420)	36.22%
Special Duties Directorate	781,941	514,976	(266,965)	51.84%
Min. of Information & Internal Affairs	1,286,155	1,039,351	(246,804)	23.75%
Ministry of Justice	2,265,543	2,134,890	(130,653)	6.12%

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

Ministry of Health	1,441,918	1,338,074	(103,844)	7.76%
Ministry of Internal Security & Special Services	1,486,000	1,382,250	(103,750)	7.51%
Public Complaints & Anti-Corruption Commission	707,960	609,174	(98,786)	16.22%
TOTAL	26,548,850	24,205,697	(2,343,153)	9.68%

CAPITAL DEVELOPMENT FUNDS PERFORMANCE — 2025

Total Capital Development Fund receipts achieved 86% of the budget, with actual inflows of ₦179.5 billion against a ₦209.3 billion budget — a shortfall of ₦29.8 billion.

Performance across the three funding lines was as follows:

Treasury Opening Balance ₦110.9 billion

Treasury Opening Balance has the highest performance of 101%, with an actual balance of ₦110.9 billion marginally exceeding the ₦110.0 billion budget.

Grants ₦44.9 billion

Grants achieved 87%, realising ₦44.9 billion against a ₦51.3 billion budget — a moderate shortfall of ₦6.5 billion.

Other Capital Receipts ₦23.7 billion

Other Capital Receipts has the lowest performance rate of 49%, with only ₦23.7 billion of the ₦48.0 billion budget — approximately 50% shortfall.

CAPITAL DEVELOPMENT FUNDS 2025

Details	Actual (₦'000)	Final Budget (₦'000)	Variance (₦'000)	Performance (%)
Grant	44,859,431	51,319,178	6,459,747	87.41
Other Capital Receipt	23,690,705	47,969,367	24,278,662	49.39
Treasury Opening Balance	110,900,668	110,000,000	(900,668)	100.82
Total Capital Receipts	179,450,804	209,288,545	29,837,741	85.74

CAPITAL EXPENDITURE COMPOSITION PERFORMANCE — 2025

Total capital expenditure achieved 60% of the budget, with actual spending of ₦373.9 billion against a ₦621.9 billion budget. No sector met its capital budget target, with performance ranging from 13% to 67% across the four sectors:

KANO STATE GOVERNMENT

OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

The Administrative Sector ₦13.4 billion

The Administrative Sector recorded 49% performance, indicating ₦13.4 billion of expenditure out of ₦27.6 billion budgeted for the sector.

The Economic Sector ₦272.1 billion

The Economic Sector has the highest performance rate of 67%, expending ₦272.1 billion against a ₦403.9 billion budget.

The Law and Justice Sector ₦0.7 billion

The Law and Justice Sector has the lowest performance rate at 13%, with expenditure of only ₦0.7 billion out of the ₦5.5 billion budgeted.

The Social Sector ₦87.7 billion

The Social Sector achieved 47% performance, expending ₦87.7 billion against a budget provision of ₦185.0 billion.

CAPITAL EXPENDITURE COMPOSITION 2025

Details	Actual (₦'000)	Final Budget (₦'000)	Variance (₦'000)	Performance (%)
Administrative Sector	13,373,600.88	27,560,577.99	(14,186,977.11)	48.52
Economic Sector	272,082,916.5	403,854,397.36	(131,771,480.86)	67.37
Law and Justice Sector	712,937.18	5,483,398.03	(4,770,460.85)	13.00
Social Sector	87,745,295.23	184,969,470.14	(97,224,174.91)	47.44
Total Capital Expenditure	373,914,749.79	621,867,843.52	247,953,093.73	60.13

YEAR-ON-YEAR PERFORMANCE COMPARISON (2024 vs 2025)

Kano State's 2025 fiscal year demonstrated strong year-on-year growth across key financial parameters.

Internally Generated Revenue (IGR) ₦102.26 billion

Internally Generated Revenue (IGR) recorded an outstanding performance in 2025, increasing from ₦65.09 billion in 2024 to ₦102.26 billion. This represents a growth of ₦37.17 billion, equivalent to 57%.

Recurrent Revenue ₦493.6 billion

Total Recurrent Revenue recorded an increase of ₦101.6 billion, from ₦391.96 billion in 2024 to ₦493.6 billion in 2025. This represents an increase of approximately 25.93%.

Total Capital Receipts ₦179.45 billion

KANO STATE GOVERNMENT

OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

Total Capital Receipts recorded a significant increase of 65%, rising from ₦108.82 billion in 2024 to ₦179.45 billion in 2025, representing an increase of ₦70.63 billion.

Total Recurrent Expenditure ₦253.37 billion

Total Recurrent Expenditure increased by 32%, from ₦192.29 billion in 2024 to ₦253.37 billion in 2025, representing an increase of ₦61.08 billion.

Total Capital Expenditure ₦373.91 billion

Total Capital Expenditure grew substantially by 42%, increasing from ₦262.69 billion in 2024 to ₦373.91 billion in 2025, representing an increase of ₦111.23 billion.

YEAR-ON-YEAR PERFORMANCE COMPARISON — 2024 vs 2025

Category	2024 Actual (₦'000)	2025 Actual (₦'000)	Growth (₦'000)	Growth (%)
Total IGR	65,085,535	102,258,692	37,173,157	57.11
Total Recurrent Revenue	391,962,689	493,609,395	101,646,706	25.93
Total Capital Receipts	108,824,784	179,450,804	70,626,020	64.90
Total Recurrent Expenditure	192,288,589	253,365,250	61,076,661	31.76
Total Capital Expenditure	262,688,751	373,914,750	111,225,999	42.34

STATE DEBT PROFILE

The table above shows the state's debt profile, comparing the current and long-term borrowings for the 2024 and 2025 financial years.

Kano State's total public debt stood at ₦224.08 billion as at 31st December 2025, representing a net increase of ₦8.72 billion (approximately 4.1%) over the ₦215.35 billion recorded at the close of the 2024 fiscal year.

STATE DEBT PROFILE

Current portion	2024 (₦'000)	2025 (₦'000)	Proceed/Repayment/Exchange transaction (₦'000)
Internal	10,035,447	8,976,317	1,059,130
External	8,428,494	9,732,643	(1,304,149)
Sub Total	18,463,941	18,708,959	(245,019)

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

Long Term Borrowing			-
Internal	17,830,702	14,463,198	3,367,504
External	179,058,106	190,905,433	(11,847,327)
Sub Total	196,888,808	205,368,631	(8,479,823)
Total Debt as at 31st December	215,352,749	224,077,590	(8,724,842)

**SPECIAL DISCLOSURE ON PRIMARY HEALTHCARE MANAGEMENT BOARD
AND SUBEB**

PRIMARY HEALTHCARE EXPENDITURE PERFORMANCE — 2025

Primary Healthcare Management Board Expenditure ₦8.93 billion

Total Primary Healthcare Management Board expenditure achieved 81% performance, with actual spending of ₦8.93 billion against a final budget of ₦11.05 billion. Performance across individual expenditure lines is as follows:

Personnel Cost ₦391.7 million

Personnel Cost has the lowest performance of 59%, resulting from expending ₦391.7 million out of ₦663.5 million provided in the budget.

Other Recurrent Costs ₦1.32 billion

Other Recurrent Costs achieved 77% performance, with ₦1.32 billion expended out of ₦1.72 billion budget estimate.

Capital Expenditure ₦7.21 billion

Capital Expenditure has the highest performance of 83%, with ₦7.21 billion expenditure out of ₦8.66 billion final budget.

KANO STATE GOVERNMENT - 2025 PRIMARY HEALTHCARE EXPENDITURE

EXPENDITURES	2025 Actual (₦'000)	2025 Final Budget (₦'000)	Variance (₦'000)	Performance %
PERSONNEL COST	391,693	663,512	271,819	59.03%
OTHER RECURRENT COSTS	1,322,854	1,723,600	400,746	76.75%
CAPITAL EXPENDITURE	7,214,169	8,664,248	1,450,079	83.26%
TOTAL	8,928,716	11,051,360	2,122,644	80.79%

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

BASIC EDUCATION EXPENDITURE PERFORMANCE — 2025

Basic Education (SUBEB) Expenditure ₦12.42 billion

Total Basic Education (SUBEB) expenditure achieved 82% performance, with actual spending of ₦12.42 billion against a final budget of ₦15.13 billion. Performance across individual expenditure lines is as follows:

Personnel Cost ₦324.1 million

Personnel Cost achieved 84% performance, with ₦324.1 million expended against a ₦383.6 million budget.

Other Recurrent Costs ₦131.8 million

Other Recurrent Costs achieved 119% performance with ₦131.8 million expended against a ₦110.3 million final budget.

Capital Expenditure ₦11.97 billion

Capital Expenditure was the dominant line, achieving 82% performance with ₦11.97 billion spent of a ₦14.64 billion final budget.

KANO STATE GOVERNMENT - 2025 BASIC EDUCATION EXPENDITURE

Expenditures	2025 Actual (₦'000)	2025 Final Budget (₦'000)	2025 Variance (₦'000)	Performance %
Personnel Cost	324,061.48	383,645.00	59,583.52	84.47%
Other Recurrent Costs	131,766.70	110,343.00	(21,423.70)	119.42%
Capital Expenditure	11,967,623.20	14,635,772.66	2,668,149.46	81.77%
	12,423,451.38	15,129,760.66	2,706,309.28	82.11%

PENSION AUDIT DEPARTMENT 2025

The Department is responsible for examining and verification of Retirement/Death Benefits and Contract Gratuities in respect of the State Civil Service.

2025 RETIREMENT BENEFITS CERTIFICATION

(GRATUITY AND DEATH BENEFIT)

During the year under review, a total of 3,229 pension-related files were submitted by the State Pension Fund Trustees for examination, verification, and certification by the Office of the State Auditor-General prior to the payment of pension, gratuity, and death benefits to retired, resigned, and deceased civil servants.

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE

Financial Highlights – 2025

The files comprised 46 files brought forward from the previous year, 3,004 new files submitted for examination, 37 files requiring correction and adjustment, and 142 returned query files for further review. This represents an increase of 1,355 files (70%) over the 1,874 files handled in the preceding year.

Of the 3,229 files received, 2,768 files were successfully examined, cleared, and returned to the State Pension Fund Trustees for further processing, while 225 files were queried for deficiencies requiring resolution. The remaining 236 files were carried forward to the 2026 financial year for further examination. Details are provided in Appendix 5 and Appendix 6.

Gratuity Payable ₦13.30 billion

The sum payable as gratuity for the year amounted to ₦13.30 billion.

Death Benefit Payable ₦945.06 million

The sum payable in respect of death benefit for the year amounted to ₦945.06 million.

Total Retirement Benefits ₦14.24 billion

Gratuity and death benefit payments combined for the year totalled ₦14.24 billion. Refer to Appendix 7 for monthly breakdown.

Total Deductions ₦533.35 million

This office made various deductions from the retirees' and deceased benefits amounting to ₦533.35 million in form of statutory deduction, Government loan, and vendors. Refer to Appendix 8, Appendix 9 and Appendix 10 for details.

As per Contract Gratuity, a total of 44 files were available for examination, verification and certification of the Auditor General out of which 23 files were Queried and dispatched to the Office of Head of Civil Service leaving a balance of 21 files carried forward to the year 2026. See Appendix 7.

KANO STATE GOVERNMENT
OFFICE OF THE AUDITOR-GENERAL FOR STATE
Audit Observations Report

Section III

Ministries & Extra-Ministerial Observations

**FINANCIAL STATEMENTS OF PARASTATALS AND GOVERNMENT-OWNED COMPANIES AS AT
31ST DECEMBER, 2025 FINANCIAL YEAR**

Audit status indicates that **86%** of the **Ministries, Departments, Agencies, and State-Owned Institutions** have **outstanding audited financial statements**: only **14%** are fully up to date or have submitted their audited accounts up to the year 2025.

	Organisations	Position of Audited Accounts As At 31/12/2025	Outstanding Audited Accounts As At 30/12/2025	Remarks
1	Dangote University of Sci. & Tech. Wudil	2022	2023-2025	2023-2025 Fin. Statement remained outstanding
2	Northwest University, Kano	2024	2025	2025 remind outstanding
3	Kano State Polytechnic	2023	2024-2025	2024-2025 remained outstanding
1	Sa'adatu Rimi College of Education	2025	-	
5	Kano State Scholarship Board	2022	2023-2025	2023-2025 remained outstanding
6	Kano State Library Board	2025	-	2025 Review report issued
7	Agency for Mass Education	2020	2021-2025	2021-2025 remained outstanding
8	College of Education & Preliminary Studies, Kano	2025	-	
9	Audu Bako College of Agriculture	2024	2025	2025 remained outstanding
10	LEVENTIS Foundation	2022	2023-2025	2023-2025 remained outstanding
11	Kano Capital School	2016	2017-2025	2017-2025 remained outstanding
12	Cars T/Wada	2023	2024-2025	2024-2025 remained outstanding
13	SUBEB	2024	2025	2024 review on course
14	KSSSMB	2020	2021-2025	2021-2025 remained outstanding
15	Voluntary & Private Schools Board	NIL	2021-2025	2021-2025 remained outstanding
16	Sci. & Tech. Schools Board	2022	2023-2025	2023-2025 remained outstanding and cleared
17	AKSILS	2025	Nil	2025 review in progress
18	Zoological and Wildlife Agency	2024	2025	2025 remained outstanding

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19	Triumph Publishing Co.	2019	2020-2025	2020-2025 remained outstanding
20	HMB Headquarters	2022	2023-2025	2023-2025 remained outstanding
21	HMB Municipal	2012	2013-2025	2013-2025 remained outstanding
22	HMB Rano	2020	2021-2025	2021-2025 remained outstanding
23	HMB Gwarzo	2024	2025	2025 remained outstanding
24	HMB Gaya	2024	2025	2025 remained outstanding
25	HMB Dambatta	2024	2025	2023-2025 remained outstanding
26	HMB Bichi	2021	2022-2025	2022-2025 remained outstanding
27	HMB T/Wada	2020	2021-2025	2021-2025 remained outstanding
28	HMB Murtala Muhd. Spec. Hospital	2024	2025	2025 remained outstanding
29	HMB Sir Muhd. Sanusi Spec. Hospital	2023	2024-2025	2024-2025 remained outstanding
30	HMB Sheikh Jidda	2024	2025	2024-2025 remained outstanding
31	HMB Hasiya Bayero/Sheikh Isyaku Rabiu	2023	2023-2025	2025 remained outstanding
32	HMB Zaziri Gidado	2022	2023-2025	2023-2025 remained outstanding
33	HMB Abubakar Imam Urology Centre	2022	2023-2025	2023-2025 remained outstanding
34	HMB Muhd. Abdullahi Wase Hosp.	2023	2024-2025	2024-2025 remained outstanding
35	Drugs Management Agency	2025	-	Revisit report issued
36	Pri. Health Care Management Board	2025	-	2025 review in progress
37	College of Nursing & Midwifery	2024	2025	2025 remained outstanding
38	Contributory HealthCare Mgt. Agency	2024	2025	2025 remained outstanding
39	Kano State Tourism Board	2025	-	Revisit report issued
40	KNARDA	2020	2021-2025	2021-2025 remained outstanding
41	KNUPDA	2024	2025	2025 remained outstanding
42	Sustainable Kano Project	2022	2023-2025	2023-2025 remained outstanding
43	KARMA	2021	2022-2025	2022-2025 remained outstanding
44	Kano State Fire	2024	2025	2025 remained outstanding

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45	KAROTA	2024	2025	2025 remained outstanding
46	Kano State Housing Corp.	2023	2025	2025 remained outstanding
47	WRECA	2020	2021-2025	2021-2025 remained outstanding
48	Afforestation	2022	2023-2025	2023-2025 remained outstanding
49	KASCO	2023	2025	2025 remained outstanding
50	Kano State Internal Rev. Service	2023	2024-2025	2024-2025 remained outstanding
51	Kano State Invest. & Properties Ltd.	2024	2025	2025 remained outstanding
52	Kano Pillars Football Club	2023	2024-2025	2024-2025 remained outstanding
53	Kano State Censorship Board	2024	2025	2025 remained outstanding
54	Kano State Sports Commission	2023	2024	2024 remained outstanding
55	Kano State Radio Corp.	2024	2025	2025 remained outstanding
56	Abubakar Rimi Television	2023	2024-2025	2024-2025 remained outstanding
57	History & Culture Bureau	2024	2025	2025 remained outstanding
58	Law Reform Commission	2024	2025	2025 remained outstanding
59	Zakkah&Hushi Commission	2021	2022-2025	2022-2025 remained outstanding
60	Sharia Commission	2012	2013-2025	2013-2025 remained outstanding
61	Kano State Hisbah Board	2021	2022-2025	2022-2025 remained outstanding
62	Kano State Rural Electricity Board	2024	2025	2025 review in progress
63	RUWASA	2024	2025	2025 remained outstanding
64	KHEDCO	2024	2025	2024-2025 remained outstanding
65	Muhammad Abubakar Rimi, Singa Market Board	2023	2024 – 2025	2024-2025 remained outstanding
66	Kantin Kwari Market Board	2021	2022-2025	2022-2025 remained outstanding
67	Kano State Water Board	2020	2021-2025	2021-2025 remained outstanding
68	REMASAB	2019	2020-2025	2020-2025 remained outstanding
69	Kano State Transport Authority	2024	2025	2025 remained outstanding
70	Pilgrims Welfare Board	2025	-	2025 review report issued
71	Pension Fund Trustees	2022	2023-2025	2023-2025 remained outstanding

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72	Guidance and Counselling Board	2021	2022-2025	2022-2025 remained outstanding
73	Public Complain & Anti-Corruption	2022	2023-2025	2025 remained outstanding
74	SEMA	2024	2025	2025 remained outstanding
75	Bureau of Statistics	2025	-	Up to date
76	KHETFUND	2022	2023-2025	2023-2025 remained outstanding
77	KANINVEST	2022	2023-2025	2023-2025 remained outstanding
78	Kano State Qur'anic & Islamiyya Board	2024	2025	2025 remained outstanding
79	State Emergency for Control of Aids	NIL	2021-2025	Fact finding, request for nomination has been received
80	KN-WECCAMA	2024	2025	2025 remained outstanding
81	P.H.I.M.A	Nil	2021-2025	2021-2025 remained outstanding
82	Kano State College of Health Sciences & Technology Board	Nil	2021-2025	2021-2025 remained outstanding
83	Kano Printing Press	2025	-	Up to date
84	Judicial Service Commission	Nil	2021-2025	2021-2025 remained outstanding
85	Kano State Metropolitan Street Light	Nil	2021-2025	2021-2025 remained outstanding
86	Beautification Agency	Nil	2021-2025	2021-2025 remained outstanding
87	Kano State Consumer Protection	Nil	2021-2025	2021-2025 remained outstanding
88.	Kano State Security Trust Fund	Nil	2024-2025	2024-2025 remained outstanding
89	Zakkah & Hubsi Commission	2021	2022-2025	2023-2025 remained outstanding
90	Zoological and Wildlife Agency	2024	2025	2025 remained outstanding
91	Sheikh Khalifa Isyaku Rabi	2023	2024-2025	2024-2025 remained outstanding

SCHEDULE OF AUDIT QUERIES / OBSERVATIONS

Ministry of Rural and Community Development 2024 — AUD/PMA/RCD/Vol II/2, Dated 10th October, 2025

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OBSERVATION NO. 1

Observation	Payment of ₦65,343,929.87 was made in full to contractor Messr. Dad A.E Nigeria Limited for the construction of a 3km feeder road (Jaen-Makera-Salanta, Gwale LGA), but work was abandoned due to community disturbances and theft of materials. This contravenes FI 0608 (an officer controlling the vote is not justified in signing a payment voucher unless satisfied that the goods or services have been provided).
Implication	Full payment for an uncompleted project exposes Government to loss of value for money.
Recommendation	The Ministry should recover the value of uncompleted work from the contractor or enforce completion of the road, and institute measures to prevent recurrence of site disturbances.
Audit Response / Management Comment	Response is being awaited.

Ministry of Public Procurement, Project and Monitoring Evaluation 2024-2025 —
AUD/PMA/PPM/V. I/2, dated 23 October 2025

OBSERVATION NO. 2

Observation	The Ministry failed to respond to audit requests for information/data on projects and procurement, hindering access to records, documents and explanations necessary for verification. This contravenes FI 0203 “access to all files, documents, books and records”.
Implication	Non-response to audit request prevents independent verification of project and procurement activity.
Recommendation	The Ministry should grant full access to project and procurement records for the periods under review.
Audit Response / Management Comment	Response Is Being Awaited.

Ministry of Environment 2024 — AUD/PMA/MOEN/I/117 Dated, 17th June, 2025

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OBSERVATION NO. 3

Observation	The project file for construction of drainage at Baurawa in Karaye LGA (PV No. 0161, ₦3,399,927) was not presented for audit examination during the 2024 audit inspection. This contravenes FI 0205(m) (An officer must produce all accounting books, records or vouchers in his charge when required by the Auditor-General). (See Appendix 9)
Implication	Failure to present the project file prevents audit verification of the drainage project and may indicate concealment of irregularities.
Recommendation	The Ministry should make available the project file for the Baurawa drainage for audit verification.
Audit Response / Management Comment	Response is being awaited.

Ministry of Commerce and Industries 2025 — AUD/PMA/MOCI, Dated 8th September, 2025

OBSERVATION NO. 4

Observation	Inspection of the Rogo Garment Cluster resuscitation project (contractor: Messrs White Space Engineering Limited, contract sum ₦23,114,060.92) revealed significant roofing leakages likely due to poor workmanship or sub-standard roofing materials. This is inconsistent with Section 33(15) of the Kano State Public Procurement Law 2021, which requires procurement contracts to contain warranties for durability of goods, exercise of requisite skills in service provision, and use of genuine materials and inputs in execution.
Implication	Structural leakages of this nature compromise the integrity and useful life of the facility, expose Government to future remedial costs, and warrant enforcement of contractor warranty/defects-liability obligations.
Recommendation	The Ministry should invoke the contractor's warranty/defects-liability obligations to remedy the roofing defects at no additional cost to Government, and withhold any outstanding retention pending satisfactory rectification.
Audit Response / Management Comment	Response is being awaited.

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Kano State Urban Planning and Development Authority (KNUPDA) 2024 —
AUD/PSA/CF.48/VI/848, dated 15th January 2026

OBSERVATION NO. 5

Observation	The Authority's internal control system was observed to be weak and ineffective: store records were either poorly maintained or completely absent, and several payment vouchers lacked adequate supporting documents. Under IPSAS accrual principles, strong internal controls are essential to ensure the reliability, completeness, and accuracy of financial information.
Implication	A weak control environment increases the likelihood of financial loss, fraud, and unreliable financial reporting going undetected.
Recommendation	Management should strengthen the internal control framework, including store record-keeping and payment-voucher documentation, in line with IPSAS requirements.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 6

Observation	Proper stores records for tracking Receipt, Issue, Balances and Valuation of Inventory were not maintained, contravening sound public sector accounting practice and undermining effective inventory control.
Implication	Poor stores control increases the risk of pilferage, stock shortages, and inability to account for public inventory.
Recommendation	The Authority should establish and maintain complete stores records (SRV, SIV, Bin Cards, Stores Ledger) in line with the Kano State Stores Regulations.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 7

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Observation	The Authority does not maintain Fixed Asset Register, contrary to IPSAS 17 – Property, Plant and Equipment, making it difficult to ascertain the existence, valuation, and custody of assets.
Implication	Without a Fixed Asset Register, the Authority cannot reliably safeguard, verify, or account for its property, plant and equipment, increasing exposure to loss or unauthorised disposal.
Recommendation	The Authority should compile and maintain a comprehensive Fixed Asset Register in compliance with IPSAS 17.
Audit Response / Management Comment	Response is being awaited.

Kano State Law Reform Commission 2024 — AUD/PSA/CF.95/1/201, dated 09th October 2025

OBSERVATION NO. 8

Observation	The Commission's financial statement was not prepared in accordance with the International Public Sector Accounting Standards (IPSAS), contrary to the requirement that all MDAs comply with the IPSAS reporting framework.
Implication	Non-compliance with IPSAS I undermines the credibility and comparability of the Commission's financial statements and hampers effective oversight by stakeholders.
Recommendation	The Commission should prepare future financial statements in full compliance with IPSAS I.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 9

Observation	The Commission does not maintain Fixed Asset Register (FAR), an important control tool recording all fixed assets from acquisition to disposal.
Implication	Absence of a Fixed Asset Register exposes the Commission to material misstatement, loss of assets, and impaired accountability over public property.

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Recommendation	The Commission should compile a Fixed Asset Register covering all property, plant and equipment.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 10

Observation	The Commission does not operate a functional store; purchases and supplies were not charged to stores, leading to poor documentation and weak inventory control.
Implication	Goods and supplies not charged to stores cannot be tracked, verified, or accounted for, creating a high risk of loss or diversion of public resources.
Recommendation	The Commission should establish a functional store and ensure all purchases are charged through Store Receipt/Issue Vouchers.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 11

Observation	Eight (8) payment vouchers amounting to ₦564,200 were not supported with relevant documentary evidence (invoices, receipts, or approvals), contravening Financial Instruction FI 0604. (See Appendix 10)
Implication	Unsupported payment vouchers weaken the audit trail and expose the Commission to the risk of irregular or fraudulent expenditure.
Recommendation	The Commission should produce supporting documents for the eight vouchers or recover the ₦564,200 from officers responsible.
Audit Response / Management Comment	Response is being awaited.

Audu Bako College of Agriculture, Danbatta 2024 — AUD/PSA/CF.70/I/153, dated 02nd June 2026

OBSERVATION NO. 12

KANO STATE GOVERNMENT
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Observation	The Audit Review observed that the External Auditor underreported total revenue by ₦2,415,108.61.
Implication	The understatement compromises the reliability and completeness of the Financial Statements and violates the principles of faithful representation and completeness under IPSAS.
Recommendation	The College should clarify the understatement observed.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 13

Observation	The Financial Statements disclosed Consultancy Fee Revenue of ₦2,335,500.00; audit verification revealed actual revenue of ₦7,419,800.22, a variance of ₦5,084,300.22. (See Appendix 11)
Implication	This indicates incomplete disclosure of revenue and may affect the accuracy of reported internally generated revenue.
Recommendation	The College should reconcile the figure.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 14

Observation	Registration and admission form receipts of ₦279,015.63 was not disclosed in the Financial Statements. (See Appendix 12)
Implication	The omission affects transparency, accountability, and completeness of revenue reporting as required by IPSAS 9.
Recommendation	The College should maintain a comprehensive enrolment register and disclose all registration-related revenue.
Audit Response / Management Comment	Response is being awaited.

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OBSERVATION NO. 15

Observation	The Audit Review observed that the External Auditor underreported total expenditure by ₦2,403,010.14.
Implication	The understatement affects the financial performance reported by the College.
Recommendation	The College should clarify the variance observed.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 16

Observation	Review of accounting and administrative processes revealed weaknesses in the internal control framework.
Implication	Weak internal control increases the risk of errors, possible fraud, unauthorized transactions, financial losses, and misstatements in financial reporting.
Recommendation	The College should strengthen internal controls over revenue, expenditure and asset management.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 17

Observation	The College does not maintain Fixed Asset Register, contravening IPSAS 17, the Kano State Stores Regulations, and sound public financial management principles.
Implication	These risks may result in material misstatement of the College's asset position and undermine accountability for public property.
Recommendation	The College should compile and maintain a Fixed Asset Register in compliance with IPSAS 17 and the Stores Regulations.
Audit Response / Management Comment	Response is being awaited.

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OBSERVATION NO. 18

Observation	Payments totalling ₦6,332,320.00 were processed without necessary supporting documents, contravening Financial Instruction FI 0604. (See Appendix 13)
Implication	This weakens the audit trail and increases the risk of irregular, unauthorized, or fraudulent expenditure.
Recommendation	The College should produce supporting documents for the affected vouchers or recover the amounts from officers responsible.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 19

Observation	Stores records (Stores Receipt Vouchers, Stores Issue Vouchers, Bin Cards, and Stores Ledgers) were not maintained, contravening SR 0701 of the Kano State Stores Regulations Revised (2004)
Implication	The absence of proper stores records may lead to inventory losses, pilferage, stock discrepancies, and poor accountability.
Recommendation	The College should establish and maintain full stores documentation as required by the Stores Regulations.
Audit Response / Management Comment	Response is being awaited.

Kano State Fire Service 2023 — AUD/PSA/CF.101/V.I/219

OBSERVATION NO. 20

Observation	Payment vouchers amounting to ₦505,200.00 were prepared and processed without adequate supporting documents, contrary to Financial Instruction FI 0604. (See Appendix 14)
Implication	Unsupported payment vouchers weaken the audit trail and expose the Service to the risk of irregular or unauthorised expenditure going undetected.

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Recommendation	The Service should produce supporting documents for the affected vouchers or recover the ₦505,200.00 from officers responsible.
Audit Response / Management Comment	Response is being awaited.

Kano State Radio Corporation 2022 — AUD/PSA/CF.29/II/001, dated 24th February 2026

OBSERVATION NO. 21

Observation	Payment vouchers amounting to ₦2,959,000.00 were not presented for audit review, contrary to Financial Instruction FI 0205(m). (See Appendix 15)
Implication	Failure to present payment vouchers for audit examination constitutes a breach of financial regulations and weakens internal control procedures.
Recommendation	The Corporation should produce the outstanding vouchers.
Audit Response / Management Comment	Response is being awaited.

Kano State Emergency Management Agency (SEMA) 2024 — AUD/PSA/CF.75/V.3/829, dated 25th February 2026

OBSERVATION NO. 22

Observation	The Agency underreported Government subvention by of ₦2,119,997.58. Under IPSAS 23, government grants and subventions must be recognised when the Agency gains control of resources, accurately measured, properly disclosed, and reconciled with Treasury records.
Implication	Failure to reconcile the figures may result in misstatement of revenue and inaccurate financial reporting.
Recommendation	The Agency should reconcile the subvention figures with Treasury records and explain the ₦2,119,997.58 variance.
Audit Response / Management Comment	Response is being awaited.

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Kano State Emergency Management Agency (SEMA) — AUD/PSA/CF.75/V.3/829, dated 25th February 2026

OBSERVATION NO. 23

Observation	Four (4) payment vouchers amounting to ₦1,293,062.50 were processed without relevant supporting documents such as invoices, receipts and Store Receipt Vouchers, contrary to Financial Instruction FI 0604.
Implication	Absence of documentation affects the reliability of financial statements, audit trail integrity, and increases the risk of fraud and irregular expenditure.
Recommendation	The Agency should produce supporting documents for the four vouchers or recover the ₦1,293,062.50 from officers responsible.
Audit Response / Management Comment	Response is being awaited.

Kano State Emergency Management Agency (SEMA) — AUD/PSA/CF.75/V.3/829, dated 25th February 2026

OBSERVATION NO. 24

Observation	Six (6) payment vouchers amounting to ₦374,500.00 were recorded in the cashbook but not presented for audit examination, contrary to Financial Instruction FI 0205(m).
Implication	Recording transactions without supporting vouchers contravenes IPSAS requirements for faithful representation, internal control standards, and public sector financial accountability principles.
Recommendation	The Agency should produce the six outstanding vouchers.
Audit Response / Management Comment	Response is being awaited.

Kano State Emergency Management Agency (SEMA) — AUD/PSA/CF.75/V.3/829, dated 25th February 2026

OBSERVATION NO. 25

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Observation	The Agency did not maintain Fixed Assets Register, contravening IPSAS 17, which requires recognition of PPE at cost, systematic depreciation, disclosure of asset details, and regular asset verification.
Implication	The absence of a Fixed Assets Register prevents proper asset recognition and depreciation, leads to possible material misstatement, and exposes assets to risk of loss and misappropriation.
Recommendation	The Agency should compile and maintain a Fixed Assets Register in compliance with IPSAS 17.
Audit Response / Management Comment	Response is being awaited.

Maryam Sani Abacha General Hospital, Zone 9 Gezawa, Kano 2022 — AUD/PSA/CF.100/I/1 (FY2022)

OBSERVATION NO. 26

Observation	The Management did not maintain some key accounting records, including Receipts Records, Bank Reconciliation Statements, and Expenditure Cash Books.
Implication	Non-maintenance of key accounting records violates FI 0205(b)&(c) — an officer must ensure the prescribed accounting system is established and books of account are correctly posted and kept up to date; FI 1006 — cash books must be kept and all receipts and payments recorded.
Recommendation	Management should institute and maintain Receipts Records, Bank Reconciliation Statements, and Expenditure Cash Books.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 27

Observation	The Audited Financial Statements did not report the activities and records of the Drug Revolving Fund (DRF) and the Kano State Contributory Health Management Agency (KSCHMA), both integral components of the Hospital's financial operations.
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Implication	Exclusion of these records in the Audited Financial Statements, increases the inability to ascertain true financial position, difficulty in verifying revenue collection and expenditure. And that may also increase risk of fraud, irregularities and un authorized transactions.
Recommendation	The management should ensure complete disclosure in the Audited Financial Statements as provided by IPSAS standards.
Audit Response / Management Comment	Response is being awaited.

Minjibir General Hospital, Zone 9, Kano 2022 — AUD/PSA/CF.100/I/1 (FY2022)

OBSERVATION NO. 28

Observation	No Store Receipt Vouchers (SRV) or Store Issue Vouchers (SIV) to substantiate the procurement and distribution of drugs, consumables, and other medical supplies. This contravenes SR 0602, which requires every issue of stores to be supported by a numbered Stores Requisition/Issue/Receipt Voucher.
Implication	This weakens internal control over inventory management and exposes the institution to the risk of loss or misuse of store items.
Recommendation	Management should institute and maintain SRVs and SIVs for all store transactions and produce the outstanding records for the year under review.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 29

Observation	The Audited Financial Statement captured only the Service Account, excluding other essential accounts such as the KSCHMA, Drug Revolving Fund (DRF) Account.
Implication	This leads to a materially incomplete presentation of the Hospital's overall financial position and operations.

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Recommendation	Management should ensure the Audited Financial Statements comprehensively incorporate all bank accounts and funds operated by the Hospital, including KSCHMA and DRF.
Audit Response / Management Comment	Response is being awaited.

LEVENTIS Foundation / Kano State Agricultural School, Panda — AUD/PSA/CF.110/i
(FY2021–2022)

OBSERVATION NO. 30

Observation	Management override was observed — expenditures were not initiated from the departmental unit with submission and relevant request, only payment vouchers were raised directly. Expenditure and Revenue cash books were not maintained; the school did not maintain a Fixed Asset Register; and the back-up computation of final entitlement benefits for affected staff was not presented. This pattern was observed across both the 2021 and 2022 financial years. This contravenes FI 0504–0505, which requires expenditure to be initiated at departmental level, FI 1006, which requires cash books to be kept and all receipts and payments recorded, and SR 2401–2403, which requires a Fixed Asset Register to be maintained.
Implication	These control weaknesses collectively undermine the integrity of the procurement-to-payment process, weaken the audit trail, and increase the risk of unauthorised, unsupported, or fictitious expenditure going undetected.
Recommendation	Management should reinstate departmental-level initiation and authorization of expenditure, ensure all receipts/invoices are dated, and originals (duly stamped), maintain Expenditure and Revenue cash books, compile a Fixed Asset Register, and produce the back-up computation of staff final entitlement benefits.
Audit Response / Management Comment	Response is being awaited.

OBSERVATION NO. 31

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Observation	Relevant records for the addition of Office Household furniture and equipment valued at ₦313,500 and Teaching and workshop equipment valued at ₦300,000, as narrated in the 2021 Audited Account, were not presented.
Implication	Unaccounted asset additions of this nature cannot be verified as genuine acquisitions, exposing the School to risk of asset misstatement or fictitious recording.
Recommendation	Management should produce complete acquisition records in respect of the furniture and equipment.
Audit Response / Management Comment	Response is being awaited.

ADMINISTRATION AND GENERAL SERVICES DEPARTMENT YEAR 2025

Introduction

The Administration and General Services Department of the Office of the Auditor General made considerable progress in the management and development of human resources during the 2025 reporting period. Despite recording notable achievements in staff administration and capacity building, the Department continued to face operational challenges that affected its overall efficiency. The key achievements and challenges recorded during the year are presented below.

Staff Strength

At the beginning of 2025, the Office had a total staff strength of **130**. During the year, the Kano State Government deployed **22 officers** from the Kano State Internal Revenue Service (KIRS) to the Office, increasing the workforce to **152** staff. Subsequently, **15 officers**, comprising both senior and junior staff, retired from service, leaving the Office with a closing staff strength of **137**.

Staff Promotion

As part of the Office's commitment to staff welfare and career progression, **11 officers** were promoted to their respective grade levels during the year in accordance with the applicable public service regulations.

Training and Capacity Development

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Human capital development remained a priority throughout the year. A total of **14 officers** received sponsorship to undertake professional training under the Association of National Accountants of Nigeria (ANAN). In addition, members of the senior management team participated in various conferences, seminars, and workshops within and outside Kano State to strengthen their leadership and technical competencies. Furthermore, **8 officers** were shortlisted for long-term training programmes to enhance their professional qualifications and institutional capacity.

Challenges

Despite these achievements, the Department encountered the following major challenges:

- Inadequate manpower to effectively meet the increasing workload and service demands.
- Insufficient operational vehicles to support field activities, monitoring, and other official assignments.

Conclusion

The Administration and General Services Department recorded meaningful progress in strengthening the Office's human resource capacity through staff recruitment, promotions, and continuous professional development. However, addressing the existing manpower deficit and improving operational logistics remains essential to enhancing the effectiveness and efficiency of the Office.

Recommendations

To sustain the gains recorded during the year and improve institutional performance, it is recommended that:

1. Regular training and retraining programmes be sustained to equip staff with current professional knowledge and skills required to address emerging audit challenges.
2. Additional qualified personnel be recruited or deployed to bridge the manpower gap and improve service delivery.
3. Adequate operational vehicles and other essential logistics be provided to enhance the efficiency of audit operations and administrative activities.

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Section IV – Appendices

Acknowledgement

The successful completion of this report would not have been possible without the invaluable support, cooperation, and commitment of numerous individuals and institutions, to whom I express my sincere appreciation.

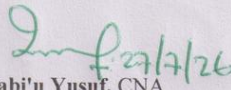
I am deeply grateful to the Honourable Commissioner, Ministry of Finance and Economic Development, for his leadership and support in facilitating the preparation and submission of the State's financial statements. I also appreciate the Accountant-General, the Director of Final Accounts, and their dedicated team for their efforts in preparing the financial statements that formed the basis of this report. I encourage the timely submission of all supporting schedules and relevant accounting records to facilitate a more efficient and timely audit process.

My sincere appreciation goes to the Directors and all members of staff of the Office of the Auditor-General for their dedication, professionalism, and unwavering commitment in carrying out this constitutional mandate. Their diligence and tireless efforts were instrumental to the successful completion of this report.

I also express my profound gratitude to His Excellency, the Executive Governor of Kano State, Engr. Abba Kabir Yusuf, for providing an enabling environment for the effective discharge of our constitutional responsibilities.

I equally appreciate the Kano State House of Assembly for its continued oversight and commitment to promoting accountability and good governance. Finally, I thank all Ministries, Departments, and Agencies, as well as all stakeholders whose cooperation and support contributed to the successful completion of this report.

It is my hope that the findings and recommendations contained herein will contribute to strengthening public financial management, transparency, accountability, and good governance in Kano State.


Rabi'u Yusuf, CNA

Auditor-General,
Kano State.

FRC/2026/PRO/ANAN/004/514307

Office of the Auditor General

Audu Bako Secretariat
PMB, 3017
Kano State.

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SECTION IV

APPENDICES

APPENDIX 1

GRATUITY/DEATH BENEFIT FILES BALANCES FOR THE YEAR ENDED 31 DECEMBER 2025

Details	No. of Files
Balance brought forward	46
Add:	
Files Received (new)	3,004
Files received for correction	37
Return query	142
Total files available for the year	3,229
Less:	
Files Treated	2,768
Files Queried	225
Total files treated/queried for the year	2,993
Balance carried forward	236

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APPENDIX 2
MONTHLY SUMMARY OF RECEIVED, DISPATCHED, QUERIED AND RETURN QUERY FILES FOR THE YEAR 2025

S/N O	Month	Received File	Dispatched File	Received for Correction	Corrected and Dispatched	Contract Gratuity	Dispatch Query	Returned Query
1	January	1,245	888				33	5
2	February	215	387				45	30
3	March	227	179	3			6	7
4	April	187	181	4	11		3	2
5	May	218	188	2			15	3
6	June	68	165	7	7		14	19
7	July	138	111	12			34	11
8	August	119	129	8	6		20	9
9	September	156	156	1	5		16	9
10	October	129	93		8		33	12
11	November	189	143			23	3	23
12	December	113	111				3	12
Total		3,004	2,731	37	37	23	225	142

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APPENDIX 3
GRATUITY/DEATH BENEFIT PAYABLE FOR THE YEAR ENDED 31 DECEMBER 2025

S/N	Month	Gratuity (₦)	Death Benefit (₦)
1	January	6,135,910,631.17	100,841,566.00
2	February	1,052,975,804.77	61,743,997.87
3	March	997,981,932.62	104,373,047.21
4	April	660,869,229.46	2,033,051.26
5	May	932,392,616.79	43,455,211.90
6	June	619,296,955.28	56,594,313.54
7	July	641,746,056.00	52,985,802.21
8	August	522,406,969.84	122,984,250.98
9	September	271,972,988.46	104,171,978.83
10	October	384,766,313.48	30,084,268.34
11	November	699,322,442.56	115,619,336.88
12	December	377,857,412.37	150,170,617.84
Total		13,297,499,352.80	945,057,442.86
		GRAND TOTAL	14,242,556,795.66

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APPENDIX 4

MINISTRY OF FINANCE LOANS

S/NO	Month	Car Loan (₦)	Refurbishing Loan (₦)	Motor Cycle Loan (₦)
1	January	2,342,832.66	244,144.61	19,500.00
2	February	764,166.47		21,000.00
3	March	569,999.90	4,166.67	
4	April	440,550.33	19,999.92	16,666.70
5	May	637,499.64	15,000.03	
6	June	216,666.58	23,333.24	27,000.00
7	July	416,666.61		69,000.00
8	August	326,666.55		
9	September	776,666.57	12,499.95	
10	October	285,833.21		64,500.00
11	November	259,122.70		4,500.00
12	December	NIL	NIL	NIL
Total		7,036,671.22	319,144.42	222,166.70
GRAND TOTAL				7,577,982.34

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APPENDIX 5

OTHER STATUTORY DEDUCTION.

S/NO	Details	Sal O/Pay (₦)	Sal O/Stay (₦)	In Lieu of Notice (₦)	Skipping (₦)	Revert on GL (₦)	Secondment (₦)	Leave of Abs (₦)	Pro-Rata (₦)	Revert & Rec (₦)	Pension C/R (₦)
1	January	12,360,109.16	14,825,984.92	9,065,939.77	18,151,108.47	5,773,464.71	4,807,240.65	4,640,190.79	16,445,095.45		732,044.18
2	February	17,176,606.02	7,232,918.30	5,476,426.99	6,587,598.24		1,179,852.32	529,856.47	2,406,676.13		882,351.58
3	March	20,856,273.34	3,197,075.98	7,161,704.72	6,587,598.24	6,686,521.00	1,179,852.32		5,992,337.73		1,453,589.69
4	April	9,943,814.23	7,901,739.98	8,052,463.06	3,912,386.04	34,136.12	1,179,852.32	529,856.47	2,181,571.95		
5	May	8,555,962.44	2,071,062.17	5,468,434.24	6,889,069.08	1,094,980.60			661,606.20		
6	June	5,343,202.09	2,397,137.39	5,109,986.42	8,152,082.55	616,253.52			7,993,752.33		
7	July	6,765,105.94	2,302,383.11	6,682,598.73	1,775,083.68	1,754,594.77		697,175.92	2,081,259.60	270,259.22	
8	August	13,457,222.68	8,241,520.20	4,591,001.93		1,129,898.64			890,575.16	140,397.03	
9	September	17,148,411.07	10,180,131.33	10,201,834.75		497,883.01	1,143,429.75	1,193,974.83	793,603.16	2,369,855.93	104,701.29
10	October	10,124,897.50	7,673,640.18	5,378,492.92	1,252,839.57	3,465,493.65		85,000.00	3,470,267.69		
11	November	18,184,749.68		10,027,186.86	5,975,921.66	2,177,491.86	1,307,385.12		3,960,193.19	3,736,578.58	125,681.22
12	December	22,471,283.42	2,979,335.92	4,607,463.23	2,164,662.73	1,744,122.60			2,329,509.29		
Total		162,387,637.57	69,002,929.48	81,823,533.62	61,448,350.26	24,974,840.48	10,797,612.48	7,676,054.48	49,206,447.88	6,517,090.76	3,298,367.96
GRAND TOTAL											477,132,864.97

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APPENDIX 6

LOAN VENDORS AND COOPERATIVE SOCIETY DEDUCTIONS

Month	Credit Direct (₦)	ZEDVANCE (₦)	Loan Book (₦)	Smart Page (₦)	MHWUN Loan (₦)	NUT Loan (₦)	FMBN REN Loan (₦)	IQ Ltd Loan (₦)	NAGARI MPCS (₦)	Al-Iman MPCS (₦)	ASSUS Loan (₦)	SRCOE Coop Loan (₦)	HIMMA MPCS (₦)
January	9,950,245.17	1,533,115.47	444,666.63		121,000.00		3,758,290.61	133,854.26	231,308.58				
February	3,503,098.22	750,097.02	190,050.03										
March	3,336,880.05	872,883.27	119,233.31										
April	2,295,305.03	228,409.08	159,000.01			60,000.00						185,960.58	
May	4,909,420.43	87,769.91	63,466.67								267,187.50		
June	2,776,742.88	331,232.10	534,008.17	40,369.12		190,500.00				52,000.00	1,167,187.50		
July	1,060,568.53	432,045.67					847,476.00						
August	858,885.15	188,042.73					1,481,859.12						
September	682,339.77	49,431.80											
October		394,748.81											131,697.00
November	850,493.05	918,803.27		166,225.78									
December	291,793.61	495,181.93	696,937.56	53,429.73		100,000.00					646,875.00		
Total	30,515,771.89	6,281,761.06	2,207,362.38	260,024.63	121,000.00	350,500.00	6,087,625.73	133,854.26	231,308.58	52,000.00	2,081,250.00	185,960.58	131,697.00

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APPENDIX 7

CONTRACT GRATUITY FILES BALANCES FOR THE YEAR ENDED 31ST DECEMBER, 2025

Details	No. of Files
Balance brought forward	21
Add:	
Received Files (new)	23
Return Query	0
Total Files available for the year	44
Less:	
Files Treated	Nil
Files Queried	23
Total Files Treated/Queried for the year	23
Balance carried forward	21

APPENDIX 8

ANALYSIS OF RETIRED, RESIGNED AND DECEASED OFFICERS FROM KANO STATE MINISTRIES, DEPARTMENTS AND EXTRA-MINISTERIAL AGENCIES (MDAS), JANUARY–DECEMBER (2,768 CASES)

S/N	MDA / DEPARTMENT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
1	ABCOA	1	1						1			2	1	6
2	A R T V	9		1	1									11

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S/N	MDA / DEPARTMENT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
3	C.S.C	2												2
4	COMPUTER CENTRE											1		1
5	CORPORATE SECURITY	1												1
6	CARS KANO	1					1					1		3
7	AGRICULTURE	43	9	4	2	3	4	7	4	5	2	4	1	88
8	ALIKO DANGOTE UNIVERSITY	2		3		1	1	1	2	3	1		4	18
9	AMINU KANO LEGAL STUDIES	1				1			1			1	1	5
10	ANTI- CURRUPTION		1											1
11	BUDGET				1			1						2
12	BERUE OF STATISTIC	1		1										2
13	COMMERCE	5				2	4	2		1	1	1	1	17
14	CENCERSHIP BOARD			1										1
15	DEPUTY GOVERNOR OFFICE						1						1	2

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S/N	MDA / DEPARTMENT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
16	EDUCATION	18	1	4	5	2	7	4	4	1	1	1	4	52
17	EGENCY FOR MASS EDU	3	2	2		1		2	1	1				12
18	EMAGENCY RELIEF EGENCY							1						1
19	ENVIRONMENT	34	4	2	3	2			2			1		48
20	FINANCE	53	8	7	4	4	8	3	5	4	4	2	4	106
21	FIRE SERVICE	7		1		2	2	1	1	5		1	2	22
22	GOVT HOUSE	1							1					2
23	GUIDANCE AND COUNCELLING			1										1
24	H.M.B	87	22	34	12	25	22	21	16	43	17	35	16	350
25	HOUSING COOP		1	4			1			1				7
26	HOUSE OF ASSEMBLY	13	2	4	2	2	2			1		1		27
27	HEAD OF CIVIL SERVICE	28	4	13	5	12	5	6	6	6		4	5	94
28	HEALTH	13	7	8	3	4	3	7	5	3	3	15	2	73
29	HISTORY AND CULTURE	2	2				1	2						7
30	HIGHER EDUCATION		1					1						2

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S/N	MDA / DEPARTMENT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
31	INFORMATION	9		1	1	16	4	2	1		2	4	5	45
32	INVESTMENT COMMERCE												1	1
33	JUDICIARY	272	20	27	26	20	12	6	10	4		4	4	405
34	JUSTICE	4	1	1			1							7
35	KCEPS	1												1
36	K.S.S.S.S,M.B	180	38	38	49	51	57	47	43	31	34	39	32	639
37	KANO STATE SPORT COMM												3	3
38	KAROTA		1									1	1	3
39	KANO POLY	12	2	5	2		5	2	1	3		2		34
40	K I R S	4	1	2	1									8
41	KNARDA	69	56	11	3	2	4			2	2	2	1	152
42	KASKO					2	1			1				4
43	KNUPDA	4				1		1	2			1		9
44	KNAP	1												1
45	LAND OF PHYSICAL PLA	4	4	1									1	10
46	LIBRARY	1	2	1		2	1		1		1	2	1	12
47	LOCAL GOVERNMENT	3		1		1						1	3	9

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S/N	MDA / DEPARTMENT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
48	LOCAL GOVT AUDIT	7	2			22	1		3		1		2	38
49	LAW REFORMS				1									1
50	MDF													0
51	MIN OF HIGHER EDUC												1	1
52	NORTHWEST UNIVERSITY			1							1		1	3
53	PENSION BOARD	2												2
54	P H C M B	2	1	1	1									5
55	PRINTING PRESS	2				2								4
56	PUBLIC ACCT COMMITY	2								1				3
57	PUBLIC PROCUREMENT	1												1
58	R E B									1	4	1		6
59	RADIO KANO	6						1			1	1		9
60	REMASAB				1									1
61	RURAL	7	1		2				1	1	4			16
62	RUWASA	10							1					11
63	NURSING		1			1	1	1				1	1	6

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S/N	MDA / DEPARTMENT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
64	PILGRIMS BOARD			1		1							1	3
65	PROTOCOL								2					2
66	STATE AUDIT	11	2	1	2		5		1	2			1	25
67	S.T.S.B	15	2	6	3	1	6	4	3	4	2	5	3	54
68	SAÁDATU RIMI C O E	5	1	3	1			1	1	1		1		14
69	SPECIAL SERVICE	1										1		2
70	SEMA		1		2		2	5			1		1	12
71	SERVICOM			1										1
72	SCHOLARSHIP BOARD	3				1					2			6
73	S.S.G OFFICE	2		1				3			3			9
74	SPORT COMMISSION	1		1		1	4	2	2				2	13
75	SHARA'A COMMISSION			2										2
76	SOCIETAL REORIENTATION		1				1							2
77	TRANSPORT	2	2				1					2		7

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S/N	MDA / DEPARTMENT	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	TOTAL
78	TOURISM BOARD	6	1									1		8
79	SUBEB	13	11	6	2		1	5	2	3		1	1	45
80	URBAN	1							1					2
81	WATER BOARD	15	3	3	1	1	1	5	4	2	2	4	1	42
82	WATER RESOURCE	13	3	1	1	3	2	1					1	25
83	WOMAN AFFAIRS	3	1	2	6	1	1	1			1			16
84	WORKS	20	4	4	3	1	1	5	2	8	2	1	1	52
85	YOUTH	4	1		1	1		1						8
86	ZOOLOGICAL	2								1				3
87	ZAKKA AND HUBSI								1					1
GRAND TOTAL														2,768.00

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APPENDIX 9 (Observation No. 3)

MDA: Ministry of Environment

Title: Un-Presented Project File — Drainage Construction, Baurawa, Karaye LGA

DATE	PV No.	PAYEE	DETAILS	AMOUNT (₦)	REMARK
29/10/2024	0161	DR.PL&MON	Drainage and other measures to control flood problem at Baurawa in Karaye.	3,399,927	

APPENDIX 10 (Observation No. 11)

MDA: Kano State Law Reform Commission

Title: Payment Vouchers Made Without Supporting Documents

S/ N	DATE	PAYEE	DETAILED	PV NO	CHQ NO	AMOU NT	REMAR KS
1	10/01/2024	Secretary Law Reform Commission	PAYMENT FOR TRANSPORT	001	73634	10,000.00	No Approval
2	10/01/2024	Secretary Law Reform Commission	PAYMENT FOR TRANSPORT	002	73634	40,000.00	No Approval & Reciept Not Attached
3	05/02/2024	Secretary Law Reform Commission	PAYMENT FOR FUEL ALLOWANCE	004	73634	15,000.00	No Acknowl edgement
4	05/02/2024	Secretary Law Reform Commission	PAYMENT FOR FUEL ALLOWANCE TO CHAIRMAN	005	73634	15,000.00	No Acknowl edgement
5	05/02/2024	Secretary Law Reform Commission	FUND FOR THE PURCHASE OF CARPET	007	73634	123,000.00	No Approval, Reciept & Store Documen ts
6	06/05/2024	Secretary Law Reform Commission	PAYMENT FOR COMPUTER REPAIRS	020	73634	37,700.00	No Approval Attached

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7	03/07/2024	Secretary Law Reform Commission	PART PAYMENT TO EXTERNAL AUDITORS	027	72645	100,000.00	No Reciept Attached
8	11/06/2024	Secretary Law Reform Commission	PAYMENT FOR THE PURCHASE OF PLUMBING MATERIAL	025	72644	223,500.00	No Store Documentation
						564,200.00	

APPENDIX 11 (Observation No. 13)

MDA: Audu Bako College of Agriculture, Danbatta - Obs. 13

Title: Consultancy Fee Revenue Variance

Particulars	Audit Review (₦)	External Auditor (₦)	Difference (₦)
Consultancy Fees	7,419,800.22	2,335,500.00	5,084,300.22

APPENDIX 12 (Observation No. 14)

MDA: Audu Bako College of Agriculture, Danbatta – Obs.

Title: Total Inflow/Outflow, January – December 2024

Month	Detail	Amount (₦)	Remarks
Month	Opening Balance	53,335.63	
January		70,702.50	
February		89,985.00	
March		19,282.50	
April		25,710.00	
May		Nil	
June		Nil	
July		20,000	
August		Nil	
September		Nil	
October		Nil	
November		Nil	
December		Nil	
Total	Total	279,015.63	

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APPENDIX 13 (Observation No. 18)

MDA: Audu Bako College of Agriculture, Danbatta – Obs.

Title: Payment Vouchers Without Supporting Documents

Date	Description	P.V. No.	Payee	Amount (₦)	Remarks
05-10-24	Purchase of materials for the conduct of 2nd / 4th semester exams	025	CEO	1,996,200	No receipts, invoice, SRV, etc
30-09-24	Production of time-table templates & refreshment for the 2nd/4th semester exams	002	DAP	35,000	No receipt attached
23-02-24	Production of Budget Document & Honorarium allowances	007	ACPO	75,000	No receipt attached
29-05-24	Production of additional 300 copies of student file jacket	033	Academy planning	59,000	No receipt attached
22-04-24	Printing of 1,500 copies of student handbook & logistics	004	D.S.A.	500,000	No receipt attached
12-12-24	Working materials required & allowances of 1st-3rd semester exams	003	CEO	2,337,800	Not taken on charge
29-05-24	Purchase of material stalk ata Satama village	040	HOD Apt	195,000	No receipt attached, not taken on charge
23-12-24	Accounting working materials required for the 2025 financial	012	PEO Accts	151,000	No receipt attached, not taken on charge
20-05-24	Office of the provost/registrar printer/cartridge purchases	012	Provost	124,000	No receipt attached, not taken on charge
19-02-24	Purchase of water solar panel	012	Ag. HOD	266,800	No receipt attached,

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					not taken on charge
20-05-24	Purchase of plumbing materials	017	DOW	256,820	No receipt and not taken on charge
19-11-24	Purchase of stationeries items	017	DPO	202,800	No receipt and not taken on charge
29-01-24	Working materials required for the activities of 2024 financial year	006	Acct.	132,900	No receipt and not taken on charge
Total	Total	Total	Total	6,332,320	

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APPENDIX 14 (Observation No. 20)

MDA: Kano State Fire Service – Obs 20

Title: Payment Vouchers Made Without Supporting Documents

S/ N	Date	Payee	Details	PV No.	Amount N	Remarks
1.	03-09-23	Dir. Fire Ser.	Allowance paid to the management staff for the month of Sept. 2023	0064	105,000	No acknowledgement
2.	07-08-23	“	Purchase of petrol for brigade daily activities vehicle	0059	28,000	No receipt attached
3.	19-10-23	“	Purchase of petrol for the brigade emergence activities		230,200	No receipt attached
4.	10-03-23	“	Payment for repairs of Hyundai Ambulance	0016	50,000	No receipt attached
5.	19-10-23	“	Payment for the repairs of fire appliance (American)		92,000	
Total					505,200	

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APPENDIX 15 (Observation No. 21)

MDA: Kano State Radio Corporation – Obs.21

Title: Un-Presented Payment Vouchers, FY2022

S/N	Date	PV. No.	Cheque No.	Amount (₦)	Remarks
1.	10-05-22	369	0919	91,000	Not presented
2.	03-06-22	465	929	169,000	“
3.	06-06-22	702	936	230,000	“
4.	29-06-22	721	941	503,300	“
5.	25-07-22	735	945	112,600	“
6.	30-11-22	923	993	376,600	“
7.	04-03-22	125	886	300,000	“
8.	07-03-22	131	888	325,000	“
9.	07-03-22	172	889	283,500	“
10.	07-03-22	173	889	207,500	“
11.	07-03-22	174	889	360,500	“
Total	Total	Total	Total	2,959,000	