

Kano State Government



Kano Citizens' Accountability Report

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About the Citizens Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (Kano State) to the citizens to ensure accountability in the use of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilisation of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2025 and reports on state budget revenue and expenditure for the 2025 fiscal year.

Explanation of Key Terms used in this Report:

- *Budget – unless otherwise stated, the budget refers to the Final Budget (i.e., the original budget, plus any adjustments that have been made via a supplementary budget / revised budget).*
- *Actual – this is the actual amount of revenue collected or expenditure incurred over the course of the year.*
- *Variance – for revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.*
- *Performance – this refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). Performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.*

Executive Summary

This section outlines the summary of the performance of the main classifications of revenue and expenditure for the state. It also provides a summary of recurrent, capital and total expenditure according to the Planning Sector.

*The Kano State Government's originally approved budget for the year 2025, tagged "**The budget of Hope, Human Capital Development and Economic Development**" was designed to promote human capital development and stimulate economic growth across the state. The Kano State Government implemented the **2025 State Budget** with focus on infrastructure, education, healthcare, agriculture, human development, security and other priority sectors. The original budget of **₦719 billion** was revised to **₦935 billion** during the year to reflect changes in priorities and available resources.*

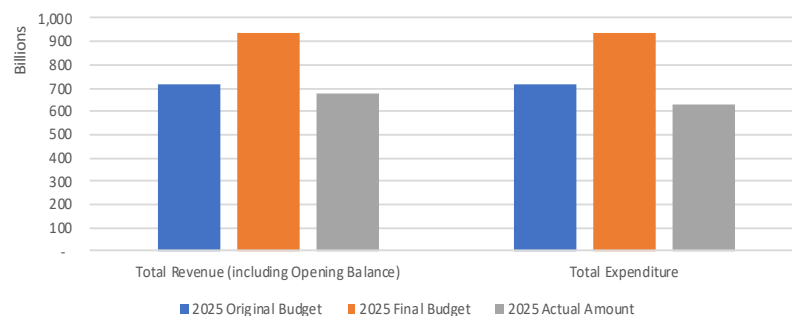
*The State generated and received approximately **₦673 billion**, representing **72% of the final budgeted revenue**, while total expenditure amounted to about **₦627 billion**, representing **67% of the final budget**.*

*Of the total expenditure, approximately **60% was devoted to capital projects** such as roads, schools, healthcare facilities and other infrastructure, while **40% was spent on recurrent activities**, including salaries, pensions and the day-to-day running of government.*

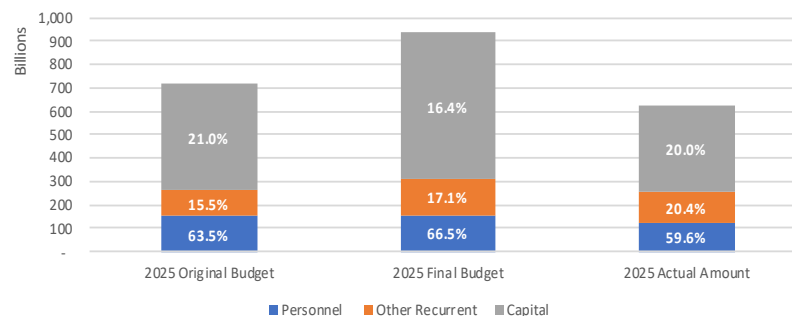
*Overall, the 2025 budget implementation focused on **service delivery and development across key sectors**, particularly infrastructure, education, healthcare and agriculture. Performance varied across sectors depending on the level of funds budgeted and actually utilised.*

Item	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Performance (%)*
Revenue	719,755,417,639	935,133,791,880	673,060,200,825	72%
Expenditure	719,755,417,639	935,133,791,880	627,280,000,572	67%
Personnel	150,996,352,991	153,703,574,291	125,629,217,899	82%
Other Recurrent	111,674,307,548	159,562,374,068	127,736,032,846	80%
Capital	457,084,757,100	621,867,843,521	373,914,749,827	60%

2025 Aggregate Budget Performance



2025 Expenditure Breakdown



Revenue Collection and Accountability

*In 2025, the Kano State Government continued efforts to **improve Internally Generated Revenue (IGR)** through better collection systems and electronic payment platforms aimed at making payments easier, strengthening accountability and reducing revenue leakages. Federal Government allocations and other statutory transfers also remained important sources of revenue.*

*The Citizens Accountability Report provides citizens with a clear picture of **how much government received, how public funds were spent, and the key areas that benefited from government expenditure.***

*Going forward, sustained improvement in revenue mobilisation, effective budget implementation, completion of ongoing projects, transparency, accountability and **value for money** will be important to ensure that public resources deliver meaningful benefits to the people of Kano State.*

Figure 1 Summary of Revenue Performance

What are our sources for Financing the Budget?	What did we say we would collect in 2025?	How much did we actually collect in 2025?	How was our performance in 2025?	Did we collect more or less in 2025 compared to 2024?
Opening Balance 	N110 Billion	N110.901 Billion	101%	 270%
Federation Account 	N620.293 Billion	N391.192 Billion	63%	 2%
Internal Revenue 	N105.552 Billion	N102.259 Billion	97%	 36%
Aids and Grants 	N51.319 Billion	N44.859 Billion	87%	 -9%
Loans 	N47.969 Billion	N23.691 Billion	49%	 -21%
Other Sources 	N0 Billion	N0.159 Billion		
Total Revenues	N935.134 Billion	N673.06 Billion	72%	 19%

Figure 2 Summary of Expenditure Performance

What are we spending our Money on?	What did we say we would spend in 2025?	What did we actually spend in 2025?	How was our performance in 2025?	Did we spend more or less in 2025 compared to 2024?
Personnel 	N153.704 Billion	N125.629 Billion	82%	 43%
Overheads 	N113.801 Billion	N93.799 Billion	82%	 109%
Debt Service 	N30.316 Billion	N18.709 Billion	62%	 41%
Other Recurrent 	N15.445 Billion	N15.228 Billion	99%	 196%
Capital 	N621.868 Billion	N373.915 Billion	60%	 42%
Total Expenditure	N935.134 Billion	N627.28 Billion	67%	 38%

Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector

Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N4.853 Billion	N1.346 Billion	N49.19 Billion	N3.815 Billion	N31.028 Billion	N86.637 Billion
Actual	N3.601 Billion	N1.081 Billion	N41.545 Billion	N2.952 Billion	N25.297 Billion	N79.291 Billion
Perf.	74%	80%	84%	77%	82%	92%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N42.039 Billion	N10.222 Billion	N14.593 Billion	N5.278 Billion	N4.196 Billion	N60.068 Billion
Actual	N33.311 Billion	N9.298 Billion	N10.553 Billion	N3.263 Billion	N2.972 Billion	N40.202 Billion
Perf.	79%	91%	72%	62%	71%	67%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector

Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N20.372 Billion	N6.916 Billion	N94.514 Billion	N14.698 Billion	N14.968 Billion	N26.99 Billion
Actual	N11.167 Billion	N2.034 Billion	N44.682 Billion	N6.979 Billion	N9.457 Billion	N13.328 Billion
Perf.	55%	29%	47%	47%	63%	49%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N65.712 Billion	N277.07 Billion	N5.483 Billion	N21.182 Billion	N10.318 Billion	N63.645 Billion
Actual	N36.047 Billion	N213.516 Billion	N0.713 Billion	N12.435 Billion	N1.573 Billion	N21.984 Billion
Perf.	55%	77%	13%	59%	15%	35%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	N25.225 Billion	N8.262 Billion	N143.704 Billion	N18.512 Billion	N45.995 Billion	N113.628 Billion
Actual	N14.768 Billion	N3.115 Billion	N86.226 Billion	N9.931 Billion	N34.754 Billion	N92.619 Billion
Perf.	59%	38%	60%	54%	76%	82%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	N107.751 Billion	N287.292 Billion	N20.077 Billion	N26.46 Billion	N14.515 Billion	N123.713 Billion
Actual	N69.358 Billion	N222.814 Billion	N11.266 Billion	N15.697 Billion	N4.545 Billion	N62.186 Billion
Perf.	64%	78%	56%	59%	31%	50%

Section 1 Budget Outturn

This section outlines the performance of the main classifications of revenue and expenditure for the state.

*In 2025, Kano State Government received a total of **₦673.06 billion** against the final approved revenue estimate of **₦935.13 billion**, representing **72% performance**. The revenue comprised **₦391.00 billion** from FAAC allocations, **₦102.25 billion** from Internally Generated Revenue (IGR), and **₦179.45 billion** from other capital receipts.*

*Total government expenditure during the year was **₦627.28 billion**, representing **67% of the final approved budget**. Capital expenditure accounted for **₦373.91 billion (60%)**, against a budget provision of **₦621.86 billion**.*

*For recurrent expenditure, **personnel costs** amounted to **₦125.62 billion (82%)**, while **other recurrent expenditure** was **₦93.79 billion (82%)**. The State also spent **₦18.70 billion on public debt charges**, representing **62%** of the approved provision of **₦30.31 billion**.*

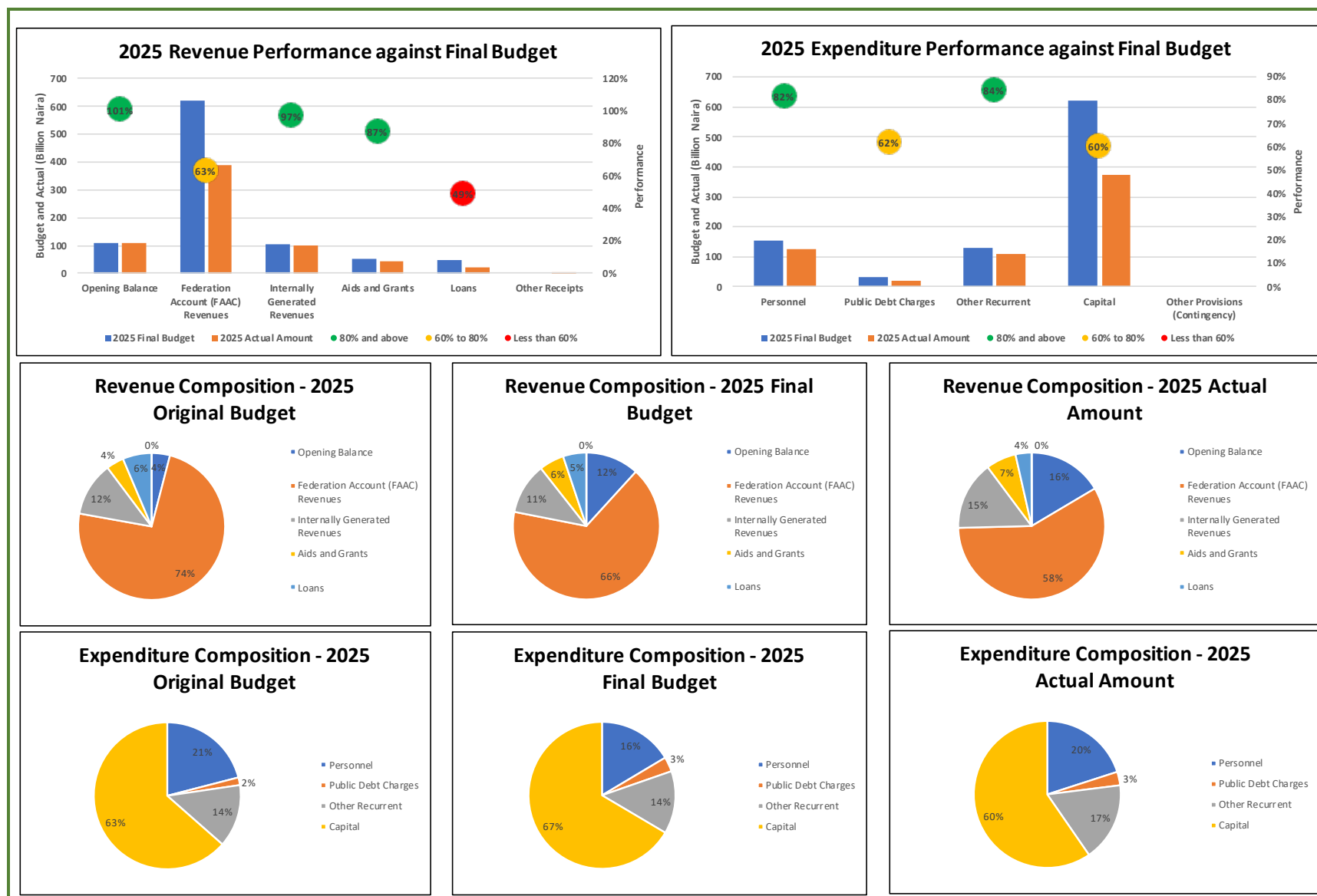
*Overall, the figures show that **72% of expected revenue was realised**, while **67% of the approved budget was spent**, with a larger share of expenditure directed towards capital projects and public services.*

Table 1 Budget Outturn

Overview of the Implementation of the Kano State 2025 Budget of Hope, Human and Economic Development							
Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Opening Balance	29,000,000,000.00	110,000,000,000.00	110,900,668,000.00	900,668,000.00	101%	29,969,436,900.00	270%
Federation Account (FAAC) Revenues	531,173,899,001	620,293,120,002	391,191,718,162	- 229,101,401,840	63%	381,743,245,269	2%
Internally Generated Revenues	85,863,782,960	105,552,127,388	102,258,690,268	- 3,293,437,120	97%	75,304,979,613	36%
Aids and Grants	27,848,369,678	51,319,177,681	44,859,431,397	- 6,459,746,284	87%	49,472,490,165	-9%
Loans	45,869,366,001	47,969,366,810	23,690,705,000	- 24,278,661,810	49%	29,860,095,063	-21%
Other Receipts	-	-	158,987,998	158,987,998		-	
Total Revenue (including Opening Balance)	719,755,417,639	935,133,791,880	673,060,200,825	- 262,073,591,055	72%	566,350,247,010	19%
Expenditure	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Personnel	150,996,352,991	153,703,574,291	125,629,217,899	- 28,074,356,392	82%	88,034,314,425	43%
Public Debt Charges	12,137,421,548	30,316,172,840	18,708,959,478	- 11,607,213,362	62%	13,280,365,872	41%
Other Recurrent	99,536,886,000	129,246,201,228	109,027,073,368	- 20,219,127,860	84%	90,973,879,059	20%
Capital	457,084,757,100	621,867,843,521	373,914,749,827	- 247,953,093,694	60%	263,160,989,235	42%
Total Expenditure	719,755,417,639	935,133,791,880	627,280,000,572	- 307,853,791,308	67%	455,449,548,591	38%

* Variance and Performance measured against 2025 Final Budget

Figure 6 Budget Outturn Graphs



Section 2 Revenue Outturn

This section outlines the approved and actual Federal Allocation receipts and disaggregated by sources.

*In 2025, Kano State received a total of **₦391.19 billion from the Federation Account**, representing **63% of the final approved estimate of ₦620.29 billion**. Statutory Allocation performed above the budget estimate, with receipts of **₦123.08 billion (119%)**. VAT receipts amounted to **₦146.81 billion (95%)**, while **other Federation Account revenue** totaled **₦121.29 billion (33%)**, which was significantly below the budgeted amount.*

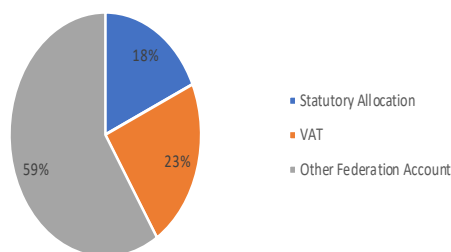
*Overall, the State recorded **mixed performance across the different sources of Federation Account revenue**, with statutory allocation exceeding expectations, while VAT and other federation receipts fell below the approved estimates.*

Table 2 Federation Account Revenue Outturn by Item

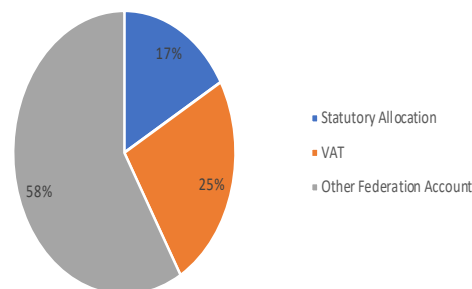
What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Statutory Allocation	96,957,317,000	103,744,663,001	123,082,226,466	19,337,563,466	119%	23,925,234,074	414%
VAT	120,365,709,001	153,971,673,001	146,810,170,530	- 7,161,502,471	95%	114,400,126,813	28%
Other Federation Account	313,850,873,000	362,576,784,000	121,299,321,165	- 241,277,462,835	33%	243,417,884,382	-50%
Total Federation Account Revenues	531,173,899,001	620,293,120,002	391,191,718,162	- 229,101,401,840	63%	381,743,245,269	2%

* Variance and Performance measured against 2025 Final Budget

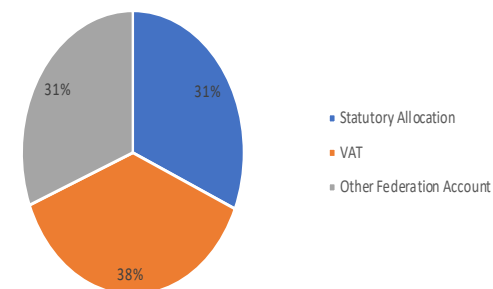
FAAC Revenue - 2025 Original Budget



FAAC Revenue - 2025 Final Budget



FAAC Revenue - 2025 Actual Amount



This section outlines the approved and actual revenue generated internally by the State and disaggregated by sources. The section also outlines the revenue information from 10 performing revenue agencies in the State.

Internally Generated Revenue (IGR) Performance – 2025

*In 2025, Kano State had a final approved **Internally Generated Revenue (IGR) budget of ₦105.55 billion**, comprising **₦72.06 billion in tax revenue** and **₦33.48 billion in non-tax revenue**. Actual collections amounted to **₦102.25 billion**, representing **97% performance**.*

*Tax revenue performed at **98%**, with **₦70.52 billion** collected, while non-tax revenue recorded **95%**, generating **₦31.73 billion**. The State continued to improve revenue collection through **public sensitisation, tax relief measures, amendments to relevant tax laws, and automation of revenue administration**.*

*The **Kano State Internal Revenue Service** recorded the highest collection among the top revenue-generating agencies, with **₦75.10 billion (98%)**, while the **Ministry of Agriculture** generated **₦596 million (149%)**, exceeding its approved target of **₦400 million**.*

Table 3 Internally Generated Revenue Outturn by Source

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Tax Revenues	59,613,590,159	72,063,590,000	70,523,392,000	- 1,540,198,001	98%	40,867,739,336	73%
Tax Revenues - Personal	52,081,409,618	72,063,590,000	31,148,448,769	- 40,915,141,231	43%	28,187,748,619	11%
Tax Revenue - Other	7,532,180,541	-	39,374,943,231	39,374,943,231		12,679,990,717	211%
Non-Tax Revenues	26,250,192,801	33,488,537,387	31,735,298,268	- 1,753,239,119	95%	34,437,240,277	-8%
Licenses	2,671,971,000	2,866,971,000	4,647,167,817	1,780,196,817	162%	882,098,133	427%
Mining Rent	-	-	-	-		-	
Fees	11,716,512,521	20,483,658,001	16,459,694,000	- 4,023,964,000	80%	22,989,266,524	-28%
Fines	352,536,000	507,536,000	68,442,000	- 439,094,000	13%	2,206,290,575	-97%
Sales	6,838,590,000	5,078,590,000	2,596,424,990	- 2,482,165,010	51%	4,785,042,362	-46%
Earnings	2,860,537,000	3,058,537,000	4,810,032,636	1,751,495,635	157%	2,441,473,199	97%
Rent On Government Buildings	200,400,549	200,398,000	27,383,000	- 173,015,000	14%	338,595,494	-92%
Rent on Land and Others	1,314,295,000	965,495,000	179,741,000	- 785,754,000	19%	231,011,200	-22%
Repayments	-	-	-	-		-	
Investment Income	101,077,000	133,077,000	365,895,000	232,818,000	275%	563,462,790	-35%
Interest Earned	194,273,729	194,275,386	-	- 194,275,386	0%	-	
Reimbursement	-	-	-	-		-	
Miscellaneous Income	-	-	2,580,517,824	2,580,517,824		-	
Total IGR	85,863,782,960	105,552,127,388	102,258,690,268	- 3,293,437,120	97%	75,304,979,613	36%

* Variance and Performance measured against 2025 Final Budget

Top 5 IGR Sources - 2025 Original Budget

Source	Percentage
Tax Revenues - Personal	61%
Fees	14%
Earnings	9%
Sales	8%
Other IGR	3%

Top 5 IGR Sources - 2025 Final Budget

Source	Percentage
Tax Revenues - Personal	68%
Fees	19%
Earnings	5%
Sales	3%
Other IGR	2%

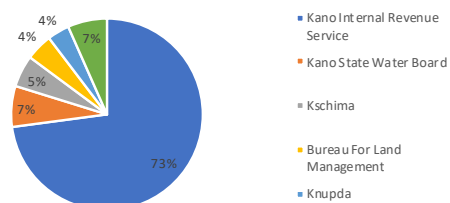
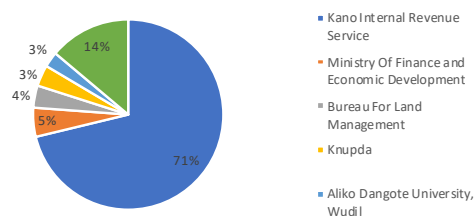
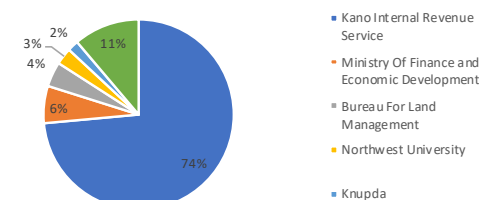
Top 5 IGR Sources - 2025 Actual Amount

Source	Percentage
Tax Revenue - Other	31%
Tax Revenues - Personal	28%
Fees	22%
Earnings	12%
Licenses	4%

Table 4 Internally Generated Revenue Outturn by MDA

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Kano Internal Revenue Service	62,588,737,159	75,188,737,159	75,204,761,435	16,024,276	100%	40,867,739,336	84%
Ministry Of Finance and Economic Development	708,287,000	5,206,433,000	6,465,529,013	1,259,096,013	124%	3,911,917,185	65%
Bureau For Land Management	3,872,575,890	3,972,575,890	4,315,163,341	342,587,451	109%	2,777,637,723	55%
Northwest University	893,958,945	1,295,958,945	2,911,944,670	1,615,985,725	225%	3,244,208,115	-10%
Knupda	3,190,376,000	3,790,376,000	1,912,314,884	-1,878,061,116	50%	1,196,018,466	60%
Aliko Dangote University, Wudil	656,960,000	2,751,960,000	1,572,998,351	-1,178,961,649	57%	1,502,687,971	5%
Hospital Management Board	560,645,000	720,645,000	1,523,791,723	803,146,723	211%	2,455,829,730	-38%
Kschima	4,604,055,482	812,000,000	869,458,145	57,458,145	107%	2,602,810,345	-67%
Kano State Water Board	5,920,320,000	714,320,000	725,275,496	10,955,496	102%	5,725,275,496	-87%
Muhammad Abdullahi Wase Hosp.	673,691,677	400,000,000	596,492,436	196,492,436	149%	402,575,632	48%
Other Revenue Collecting Agencies	2,194,175,807	10,699,121,394	6,160,960,774	-4,538,160,620	58%	10,618,279,614	-42%
Total Internally Generated Revenue	85,863,782,960	105,552,127,388	102,258,690,268	-3,293,437,120	97%	75,304,979,613	36%

* Variance and Performance measured against 2025 Final Budget

Top 5 IGR Collecting MDAs - 2025 Original Budget**Top 5 IGR Collecting MDAs - 2025 Final Budget****Top 5 IGR Collecting MDAs - 2025 Actual Amount**

Section 3 Expenditure Outturn

This section looks at the expenditure outturn and how much expenditure was allocated to each main classification, and how much was spent.

*Table 5 indicates that in 2025, Kano State had a **final approved budget of ₦935.13 billion** and recorded actual expenditure of **₦627.28 billion**, representing **67% budget performance**.*

*Of the total expenditure, **₦373.91 billion (60%)** was spent on capital projects, while the remaining **40%** was spent on recurrent activities, including personnel and other operating costs.*

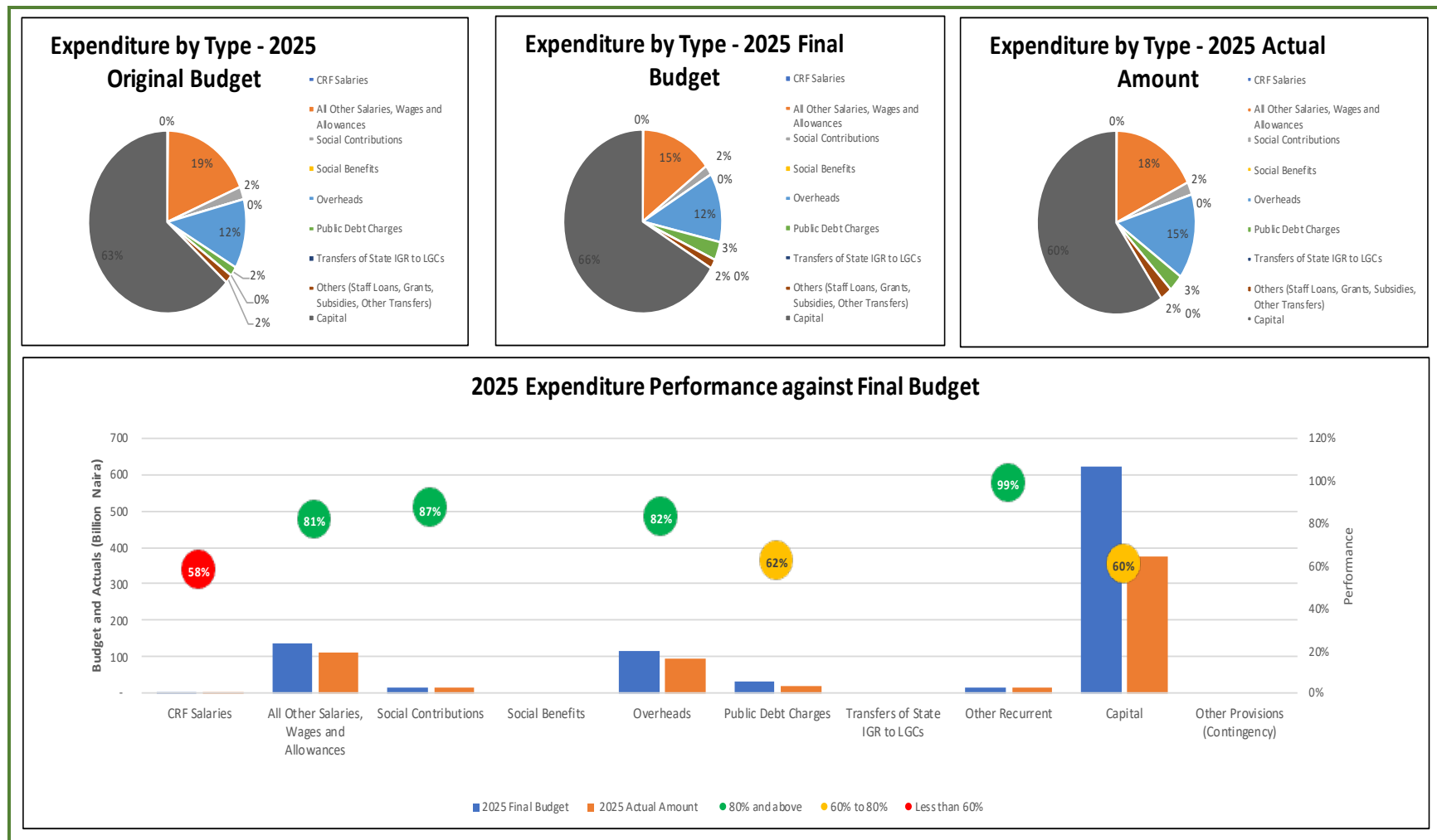
*The expenditure pattern reflects the State Government's emphasis on **capital investment and development projects**, alongside funding the day-to-day operations of government and delivery of public services.*

Table 5 Expenditure Outturn

What did we spend our Resources on?							
FAAC Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Personnel	150,996,352,991	153,703,574,291	125,629,217,899	28,074,356,392	82%	88,034,314,425	43%
CRF Salaries	1,402,986,000	1,402,986,000	806,809,947	596,176,053	58%	90,877,600	788%
All Other Salaries, Wages and Allowances	133,417,294,938	136,108,626,983	110,811,205,418	25,297,421,565	81%	78,826,509,584	41%
Social Contributions	16,176,072,052	16,191,961,309	14,011,202,535	2,180,758,774	87%	-	-
Social Benefits	-	-	-	-	-	9,116,927,241	-100%
Other Recurrent	111,674,307,548	159,562,374,068	127,736,032,846	31,826,341,222	80%	104,254,244,931	23%
Overheads	88,519,922,000	113,800,924,000	93,799,022,892	20,001,901,108	82%	85,830,973,894	9%
Public Debt Charges	12,137,421,548	30,316,172,840	18,708,959,478	11,607,213,362	62%	13,280,365,872	41%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Staff Loans, Grants, Subsidies, Other Transfers)	11,016,964,000	15,445,277,228	15,228,050,476	217,226,752	99%	5,142,905,165	196%
Capital	457,084,757,100	621,867,843,521	373,914,749,827	247,953,093,694	60%	263,160,989,235	42%
Total Expenditure	719,755,417,639	935,133,791,880	627,280,000,572	307,853,791,308	67%	455,449,548,591	38%

* Variance and Performance measured against 2025 Final Budget

Figure 7 Expenditure Composition



Section 4 Audit Findings

This section outlines the findings from the Audit process on fiscal year budget implementation, including queries, unremitted funds, government property sales, etc. The Auditor General's Statement should include revenue and expenditure, an audited financial statement, findings from the audit as contained in the audited financial statement.

A: RECURRENT EXPENDITURE PAYMENT VOUCHERS
B: CAPITAL EXPENDITURE PAYMENT VOUCHERS
C: SUMMARY OF QUERIED PAYMENT VOUCHERS
D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER
E: BILLS PAYABLE
F: INVESTMENTS
G: AIDS AND GRANTS
H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND
I: PERFORMANCE GUARANTEES
I: ADHERENCE TO PROCUREMENT PROCEDURES

Table 6 Top Ten Audit Queries

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
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.	1	Full payment for an uncompleted project exposes Government to loss of value for money.	65,343,930	65,343,930	100%
The Ministry failed to respond to audit requests for information/data on projects and procurement, hindering access to records, documents and explanations necessary for	1	Non-response to audit request prevents independent verification of project and procurement activity.	-	-	
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.	1	Failure to present the project file prevents audit verification of the drainage project and may indicate concealment of irregularities.	3,399,927	3,399,927	100%
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.	1	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.	23,114,061	23,114,061	100%
Payment vouchers amounting to ₦2,959,000.00 were not presented	1	Failure to present payment vouchers for audit	2,959,000	2,959,000	100%
The Agency underreported Government subvention by of ₦2,119,998	1	Failure to present payment vouchers for audit	2,119,998	2,119,998	100%
Four (4) payment vouchers amounting to ₦1,293,062.50 were not presented	1	Absence of documentation affects the reliability of financial statements	1,293,063	1,293,063	100%
Six (6) payment vouchers amounting to ₦374,500.00 were not recorded	1	Recording transactions without supporting documents	374,500	374,500	100%
The Agency did not maintain Fixed Assets Register.	1	The absence of a Fixed Assets Register prevents verification of assets	-	-	
The Management did not maintain some key accounting records	1	Non-maintenance of key accounting records	-	-	
Others	21	-	4,917,406	98,604,479	5%
Total for All Audit Findings	31	-	93,687,072	-	

Section 5 Audited Financial Statements

*This section presents a simplified summary of Kano State's **audited revenue and expenditure for the 2025 financial year**, based on the Audited Financial Statements, Consolidated Revenue Fund and Audited Cash Flow Statement, for citizens' understanding.*

*The State recorded **mixed revenue performance** during the year. Statutory Allocation exceeded the projected revenue by **₦19.33 billion**, while Other Federation Account Distributions fell short of the budgeted estimate by **₦241.27 billion**, attributed to changes in crude oil prices and exchange rates. VAT revenue also recorded a **shortfall of ₦7.16 billion** against the projected amount.*

*Independent Non-Tax Revenue declined by **₦1.75 billion** compared with the final budget, partly due to the slow pace of upgrading and automating the tax revenue database.*

*Total actual expenditure stood at **₦627.28 billion**, representing **67% of the final approved budget of ₦935.13 billion**. Of the total expenditure, **60% was spent on capital projects**, while **40% was spent on recurrent activities**.*

*The table below provides further details of the State's **revenue and expenditure performance for 2025**.*

Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2024 Actual Amount	2025 Original Budget	2025 Budget Amendments	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%) *
Revenues							
Opening Balance	29,969,436,900	29,000,000,000	81,000,000,000	110,000,000,000	110,900,668,000	900,668,000	101%
Statutory Allocation	23,925,234,074	96,957,317,000	6,787,346,000	103,744,663,001	123,082,226,466	19,337,563,466	119%
VAT	114,400,126,813	120,365,709,001	33,605,964,000	153,971,673,001	146,810,170,530	- 7,161,502,471	95%
Other FAAC Receipts	243,417,884,382	313,850,873,000	48,725,911,000	362,576,784,000	121,299,321,165	- 241,277,462,835	33%
Tax Revenue	40,867,739,336	59,613,590,159	12,449,999,841	72,063,590,000	70,523,392,000	- 1,540,198,001	98%
Non-Tax Revenue	34,437,240,277	26,250,192,801	7,238,344,587	33,488,537,387	31,735,298,268	- 1,753,239,119	95%
Domestic Aids and Grants	3,744,242,605	20,145,751,001	21,370,807,783	41,516,558,784	5,321,835,000	- 36,194,723,784	13%
Foreign Aids and Grants	45,728,247,560	7,702,618,677	2,100,000,220	9,802,618,897	39,537,596,397	- 29,734,977,500	403%
Domestic Loans	-	0	1,100,000,000	1,350,000,000	-	- 1,350,000,000	0%
Foreign Loans	29,860,095,063	45,619,366,001	1,000,000,810	46,619,366,810	23,690,705,000	- 22,928,661,810	51%
Other Receipts	-	-	-	-	158,987,998	158,987,998	
Total Revenue (including opening balance) (a)	566,350,247,010	719,755,417,639	215,378,374,241	935,133,791,880	673,060,200,825	- 262,073,591,055	72%
Expenditures							
CRF Salaries	90,877,600	1,402,986,000	-	1,402,986,000	806,809,947	596,176,053	58%
All Other Salaries, Wages and Allowances	78,826,509,584	133,417,294,938	2,691,332,044	136,108,626,983	110,811,205,418	- 25,297,421,565	81%
Social Contributions	-	16,176,072,052	15,889,256	16,191,961,309	14,011,202,535	- 2,180,758,774	87%
Social Benefits	9,116,927,241	-	-	-	-	-	
Overheads	85,830,973,894	88,519,922,000	25,281,002,000	113,800,924,000	93,799,022,892	- 20,001,901,108	82%
Public Debt Charges	13,280,365,872	12,137,421,548	18,178,751,292	30,316,172,840	18,708,959,478	- 11,607,213,362	62%
Transfers of State IGR to LGCs	-	-	-	-	-	-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	5,142,905,165	11,016,964,000	4,428,313,228	15,445,277,228	15,228,050,476	- 217,226,752	99%
Capital	263,160,989,235	457,084,757,100	164,783,086,421	621,867,843,521	373,914,749,827	- 247,953,093,694	60%
Total Expenditure (including contingency) (b)	455,449,548,591	719,755,417,639	215,378,374,241	935,133,791,880	627,280,000,572	- 307,853,791,308	67%
Surplus/Deficit from Operating Activities c = (a-b)	110,900,698,419	0	0	-	45,780,200,253	45,780,200,253	-66143104139778%
Gains/Loss on Disposal of Asset	-	-	-	-	2,367,000	2,367,000	
Gain/Loss on Foreign Exchange Transaction	-	-	-	-	2,155,452,000	2,155,452,000	
Total Non-Operating Revenue/(Expenses)	-	-	-	-	-	-	
Surplus/(Deficit) from Ordinary Activities	-	-	-	-	-	-	
Net Surplus/ (Deficit) for the Period	-	-	-	-	11,350,838,000	11,350,838,000	

* Variance and Performance measured against 2025 Final Budget

Table 8 Assets and Liabilities

Assets and Liabilities of the State			
Item	As at 31st December 2025	As at 31st December 2024	Change in Assets / Liabilities
Assets	973,142,139,949	733,276,095,937	239,866,044,012
Plants, Properties and Investments	838,723,013,766	404,422,973,262	434,300,040,504
Unclassified Assets	-	140,838,040,000	- 140,838,040,000
Securities	23,604,537,263	25,330,883,593	- 1,726,346,330
Investment Property	26,920,786,584	22,421,987,212	4,498,799,372
Cash and Cash Equivalents	45,780,200,824	110,900,668,421	- 65,120,467,597
Receivables	37,994,806,027	29,340,450,449	8,654,355,578
Inventories (Stocks)	118,795,486	21,093,000	97,702,486
Liabilities	258,178,749,946	249,046,720,668	9,132,029,278
Debt (Long and Short Term)	205,368,630,915	215,352,748,958	- 9,984,118,043
Payables and Other Liabilities	52,810,119,031	33,693,971,710	19,116,147,321

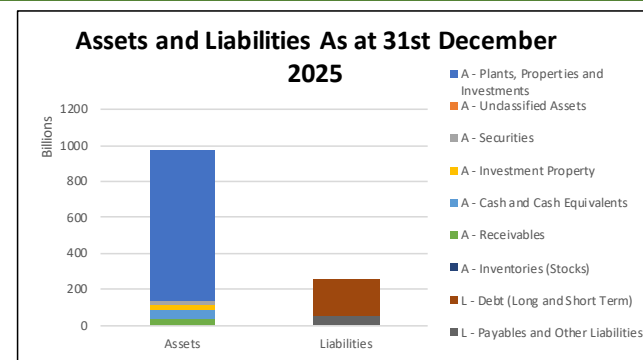
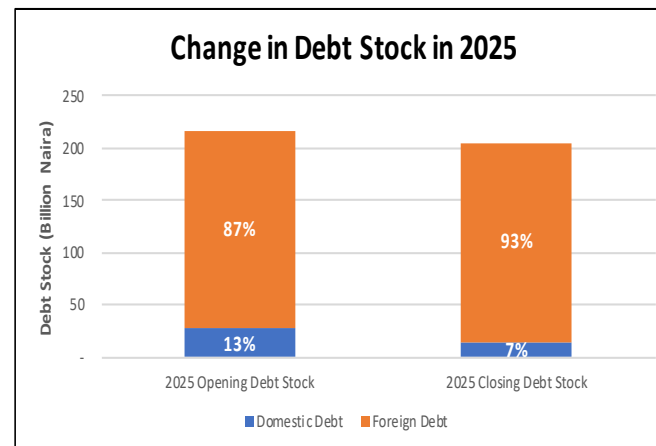


Table 9 Dynamics in Debt Stock

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt	Foreign Debt	Total Debt
2025 Opening Debt Stock	27,866,149,140	187,486,599,818	215,352,748,958
2025 New Loans Taken	-	23,690,705,000	23,690,705,000
2025 Principal Repayment	6,478,285,382	7,281,942,758	13,760,228,141
Adjustments (Positive means increase)	- 6,924,666,023	- 12,989,928,880	- 19,914,594,903
2025 Closing Debt Stock	14,463,197,734	190,905,433,180	205,368,630,915
Net Increase in Debt Stock	- 13,402,951,406	3,418,833,362	- 9,984,118,043
Cost of Servicing Debt			
Interest Payments in 2025	2,498,031,322	2,450,700,015	4,948,731,337
Approximate Interest Rate	11.8%	1.3%	2.4%



Section 6 Top Sectoral Allocation

This section outlines the financial information on top Ministries, Department Agencies/Sector allocation and the actual expenditure from the implementation of the fiscal year budget.

Recurrent Expenditure

*Recurrent expenditure across the main MDAs recorded **budget implementation levels ranging from 72% to 92%**. Overall, actual spending generally followed the approved budget pattern, indicating a reasonable level of implementation during the year. The **Works sector recorded the largest share of expenditure**, followed by **Education**, while the **Health sector recorded the smallest share** among the sectors highlighted.*

Capital Expenditure

*Capital expenditure showed varying levels of implementation across sectors, with some spending below their approved budget provisions. The **Works sector recorded the highest actual capital expenditure of about ₦173.81 billion**, followed by **Education with ₦35.58 billion** and **Health with ₦17.53 billion**. This reflects significant government investment in infrastructure and other development activities.*

Total Expenditure

*In terms of total actual expenditure, the **Works sector accounted for the largest spending**, with about **₦180.10 billion**, followed by **Education with ₦36.30 billion**. **Agriculture** received about **₦8.70 billion**, while **Scholarship** recorded the lowest expenditure among the sectors highlighted, at about **₦5.80 billion**.*

*Overall, the expenditure pattern shows that a significant proportion of government resources was directed towards **infrastructure, education, health and other development priorities**.*

Table 10 Recurrent Expenditure by Main Sectors of Government

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	61,436,177,548	86,637,371,952	79,290,841,120	7,346,530,833	92%	28%	31%
Economic Sector	42,622,779,452	62,623,022,937	46,633,422,141	15,989,600,796	74%	20%	18%
Law and Justice Sector	13,987,499,976	14,593,199,674	10,553,425,169	4,039,774,505	72%	5%	4%
Social Services Sector	144,624,203,562	149,412,353,797	116,887,562,316	32,524,791,481	78%	48%	46%
Total Expenditure	262,670,660,539	313,265,948,360	253,365,250,746	59,900,697,614	81%		

* Variance and Performance measured against 2025 Final Budget

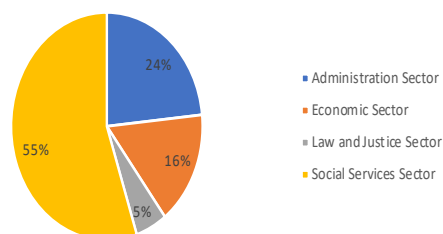
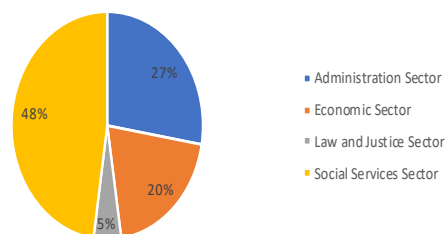
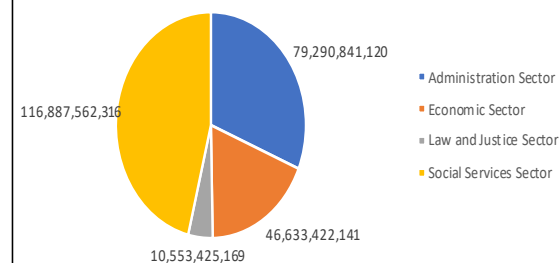
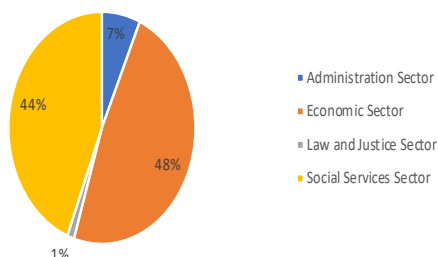
Recurrent Expenditure by NCOA Sector - 2025 Original Budget**Recurrent Expenditure by NCOA Sector - 2025 Final Budget****Recurrent Expenditure by NCOA Sector - 2025 Actual Amount**

Table 11 Capital Expenditure by Main Sectors of Government

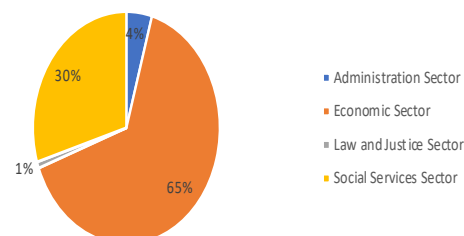
Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	30,460,577,989	27,560,577,989	13,373,600,879	14,186,977,111	49%	4%	4%
Economic Sector	220,234,717,970	403,854,397,365	272,082,916,539	131,771,480,826	67%	65%	73%
Law and Justice Sector	5,483,398,026	5,483,398,026	712,937,176	4,770,460,850	13%	1%	0%
Social Services Sector	200,906,063,115	184,969,470,141	87,745,295,233	97,224,174,907	47%	30%	23%
Total Expenditure	457,084,757,100	621,867,843,521	373,914,749,827	247,953,093,694	60%		

* Variance and Performance measured against 2025 Final Budget

Capital Expenditure by NCOA Sector - 2025 Original Budget



Capital Expenditure by NCOA Sector - 2025 Final Budget



Capital Expenditure by NCOA Sector - 2025 Actual Amount

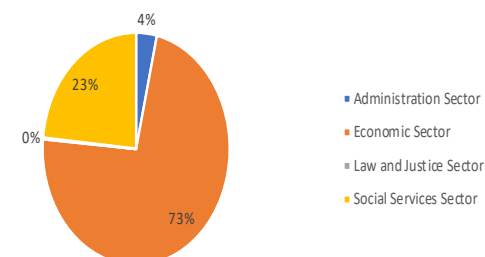
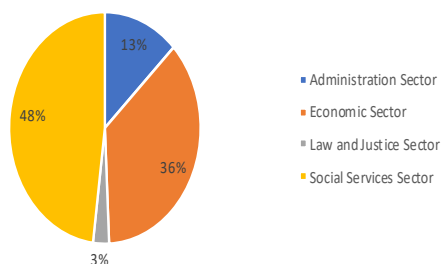


Table 12 Total Expenditure by Main Sectors of Government

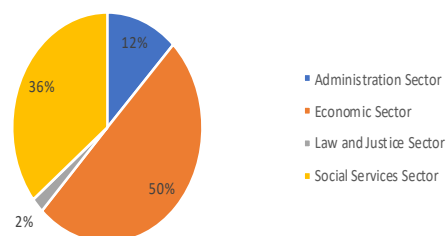
Total Expenditure by NCOA Sector							
Infrastructure	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	91,896,755,537	114,197,949,942	92,664,441,998	21,533,507,944	81%	12%	15%
Economic Sector	262,857,497,423	466,477,420,302	318,716,338,680	147,761,081,622	68%	50%	51%
Law and Justice Sector	19,470,898,002	20,076,597,700	11,266,362,345	8,810,235,355	56%	2%	2%
Social Services Sector	345,530,266,677	334,381,823,937	204,632,857,549	129,748,966,388	61%	36%	33%
Total Expenditure	719,755,417,639	935,133,791,881	627,280,000,573	307,853,791,308	67%		

* Variance and Performance measured against 2025 Final Budget

**Total Expenditure by NCOA Sector -
2025 Original Budget**



**Total Expenditure by NCOA Sector -
2025 Final Budget**



**Total Expenditure by NCOA Sector -
2025 Actual Amount**

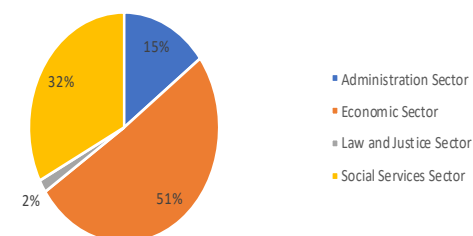


Table 13 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works	3,886,275,000	6,622,341,200	6,245,040,135	377,301,065	94%	2.11%	2.46%
Kano State Senior Secondary Schools Mgt. Board	353,855,000	353,855,000	499,126,673	- 145,271,673	141%	0.11%	0.20%
Ministry of Land and Physical Planning	4,483,756,000	4,551,097,847	3,022,969,869	1,528,127,978	66%	1.45%	1.19%
H.M.B. (HQ and Zones)	2,565,337,000	2,688,121,518	2,508,204,020	179,917,498	93%	0.86%	0.99%
Office of the Accountant General	465,272,000	493,988,000	455,828,180	38,159,820	92%	0.16%	0.18%
Ministry of Health	2,329,175,000	4,929,521,901	645,192,585	4,284,329,316	13%	1.57%	0.25%
Ministry of Education	1,418,567,000	3,444,867,000	3,176,930,517	267,936,483	92%	1.10%	1.25%
Ministry of Water Resources	1,682,045,000	1,682,045,000	1,296,813,331	385,231,669	77%	0.54%	0.51%
SUBEB	2,387,112,000	2,387,112,000	1,714,546,806	672,565,194	72%	0.76%	0.68%
Ministry of Planning & Budget	11,898,805,000	23,077,556,292	19,017,969,478	4,059,586,814	82%	7.37%	7.51%
Government House	1,607,478,000	1,702,478,000	1,318,203,549	384,274,451	77%	0.54%	0.52%
Ministry of Agric. & Natural Resources	3,218,526,000	3,996,616,720	4,054,497,500	- 57,880,780	101%	1.28%	1.60%
Aliko Dangote University of Science & Technology Wudil, Kano	956,600,000	1,353,600,000	1,347,697,052	5,902,948	100%	0.43%	0.53%
Primary Health Care Mgt. Board (PHCMB)	39,222,874,000	39,702,322,174	32,959,227,359	6,743,094,815	83%	12.67%	13.01%
Admin & General Services	8,462,425,000	8,476,847,600	8,824,468,184	- 347,620,584	104%	2.71%	3.48%
NorthWest University Kano	5,328,106,000	7,328,106,000	7,514,952,954	- 186,846,954	103%	2.34%	2.97%
Kano State Scholarship Board	5,071,598,538	5,071,598,538	4,545,983,750	525,614,789	90%	1.62%	1.79%
Ministry of Environment & Climate Change	5,347,159,024	8,794,175,273	7,441,174,214	1,353,001,058	85%	2.81%	2.94%
Science & Technical Schools Board	15,258,205,000	15,258,205,000	6,164,659,718	9,093,545,282	40%	4.87%	2.43%
CONTRIBUTORY HEALTH MGT	34,224,322,000	32,224,322,000	25,941,218,910	6,283,103,090	81%	10.29%	10.24%
Other Main Orgs	112,503,167,976	139,127,171,297	114,670,545,960	24,456,625,338	82%	44.41%	45.26%
Total Expenditure	262,670,660,539	313,265,948,360	253,365,250,746	59,900,697,614	81%		

Table 14 Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works	91,936,109,214	223,764,518,429	173,814,612,070	49,949,906,359	78%	35.98%	46.49%
Kano State Senior Secondary Schools Mgt. Board	22,453,292,676	44,034,262,955	35,580,158,970	8,454,103,985	81%	7.08%	9.52%
Ministry of Land and Physical Planning	40,270,755,457	40,570,755,457	20,825,686,218	19,745,069,239	51%	6.52%	5.57%
H.M.B. (HQ and Zones)	41,184,550,299	28,984,550,299	17,532,617,596	11,451,932,703	60%	4.66%	4.69%
Office of the Accountant General	16,526,772,663	15,316,772,663	11,967,623,200	3,349,149,463	78%	2.46%	3.20%
Ministry of Health	12,700,844,130	17,844,259,281	10,848,153,270	6,996,106,011	61%	2.87%	2.90%
Ministry of Education	8,125,100,000	14,834,000,000	9,367,935,950	5,466,064,050	63%	2.39%	2.51%
Ministry of Water Resources	9,438,468,816	11,688,468,816	8,209,061,210	3,479,407,606	70%	1.88%	2.20%
SUBEB	9,022,148,946	9,322,148,946	7,214,170,330	2,107,978,616	77%	1.50%	1.93%
Ministry of Planning & Budget	6,800,000,000	6,800,000,000	6,459,114,060	340,885,940	95%	1.09%	1.73%
Government House	5,902,291,078	8,031,646,278	4,967,792,882	3,063,853,397	62%	1.29%	1.33%
Ministry of Agric. & Natural Resources	2,680,000,000	5,680,000,000	4,654,190,580	1,025,809,420	82%	0.91%	1.24%
Aliko Dangote University of Science & Technology Wudil, Kano	7,792,820,180	7,192,820,180	4,355,567,000	2,837,253,180	61%	1.16%	1.16%
Primary Health Care Mgt. Board (PHCMB)	8,257,631,129	6,015,182,955	3,272,448,092	2,742,734,863	54%	0.97%	0.88%
Admin & General Services	10,000,000,000	4,000,000,000	2,209,491,064	1,790,508,936	55%	0.64%	0.59%
NorthWest University Kano	4,015,000,000	4,315,000,000	1,549,255,610	2,765,744,390	36%	0.69%	0.41%
Kano State Scholarship Board	2,482,540,060	2,482,540,060	1,270,273,695	1,212,266,365	51%	0.40%	0.34%
Ministry of Environment & Climate Change	9,333,790,770	8,848,290,770	1,098,812,579	7,749,478,191	12%	1.42%	0.29%
Science & Technical Schools Board	3,769,194,653	3,769,194,653	1,045,356,730	2,723,837,923	28%	0.61%	0.28%
CONTRIBUTORY HEALTH MGT	1,247,855,750	1,247,855,750	645,663,886	602,191,864	52%	0.20%	0.17%
Other Main Orgs	143,145,591,278	157,125,576,028	47,026,764,835	110,098,811,193	30%	25.27%	12.58%
Total Expenditure	457,084,757,100	621,867,843,521	373,914,749,827	247,953,093,694	60%		

Table 15 Top Twenty Total Expenditure by Main Organisations

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works	95,822,384,214	230,386,859,629	180,059,652,205	50,327,207,424	78%	24.64%	28.70%
Kano State Senior Secondary Schools Mgt. Board	22,807,147,676	44,388,117,955	36,079,285,643	8,308,832,312	81%	4.75%	5.75%
Ministry of Land and Physical Planning	44,754,511,457	45,121,853,304	23,848,656,087	21,273,197,217	53%	4.83%	3.80%
H.M.B. (HQ and Zones)	43,749,887,299	31,672,671,817	20,040,821,616	11,631,850,201	63%	3.39%	3.19%
Office of the Accountant General	16,992,044,663	15,810,760,663	12,423,451,380	3,387,309,283	79%	1.69%	1.98%
Ministry of Health	15,030,019,130	22,773,781,182	11,493,345,855	11,280,435,327	50%	2.44%	1.83%
Ministry of Education	9,543,667,000	18,278,867,000	12,544,866,467	5,734,000,533	69%	1.95%	2.00%
Ministry of Water Resources	11,120,513,816	13,370,513,816	9,505,874,541	3,864,639,275	71%	1.43%	1.52%
SUBEB	11,409,260,946	11,709,260,946	8,928,717,136	2,780,543,810	76%	1.25%	1.42%
Ministry of Planning & Budget	18,698,805,000	29,877,556,292	25,477,083,538	4,400,472,754	85%	3.20%	4.06%
Government House	7,509,769,078	9,734,124,278	6,285,996,431	3,448,127,848	65%	1.04%	1.00%
Ministry of Agric. & Natural Resources	5,898,526,000	9,676,616,720	8,708,688,080	967,928,640	90%	1.03%	1.39%
Aliko Dangote University of Science & Technology Wudil, Kano	8,749,420,180	8,546,420,180	5,703,264,052	2,843,156,128	67%	0.91%	0.91%
Primary Health Care Mgt. Board (PHCMB)	47,480,505,129	45,717,505,129	36,231,675,451	9,485,829,679	79%	4.89%	5.78%
Admin & General Services	18,462,425,000	12,476,847,600	11,033,959,249	1,442,888,351	88%	1.33%	1.76%
NorthWest University Kano	9,343,106,000	11,643,106,000	9,064,208,564	2,578,897,436	78%	1.25%	1.45%
Kano State Scholarship Board	7,554,138,598	7,554,138,598	5,816,257,445	1,737,881,153	77%	0.81%	0.93%
Ministry of Environment & Climate Change	14,680,949,793	17,642,466,042	8,539,986,793	9,102,479,249	48%	1.89%	1.36%
Science & Technical Schools Board	19,027,399,653	19,027,399,653	7,210,016,448	11,817,383,205	38%	2.03%	1.15%
CONTRIBUTORY HEALTH MGT	35,472,177,750	33,472,177,750	26,586,882,796	6,885,294,954	79%	3.58%	4.24%
Other Main Orgs	255,648,759,255	296,252,747,326	161,697,310,795	134,555,436,531	55%	31.68%	25.78%
Total Expenditure	719,755,417,639	935,133,791,881	627,280,000,573	307,853,791,308	67%		

Section 7 Top Value Capital Projects

This section outlines information on the largest 15-20 capital projects included within the budget and the actual expenditure from the implementation of the fiscal year budget.

*This section highlights the **20 largest capital projects** included in Kano State's 2025 budget and the level of implementation recorded during the year.*

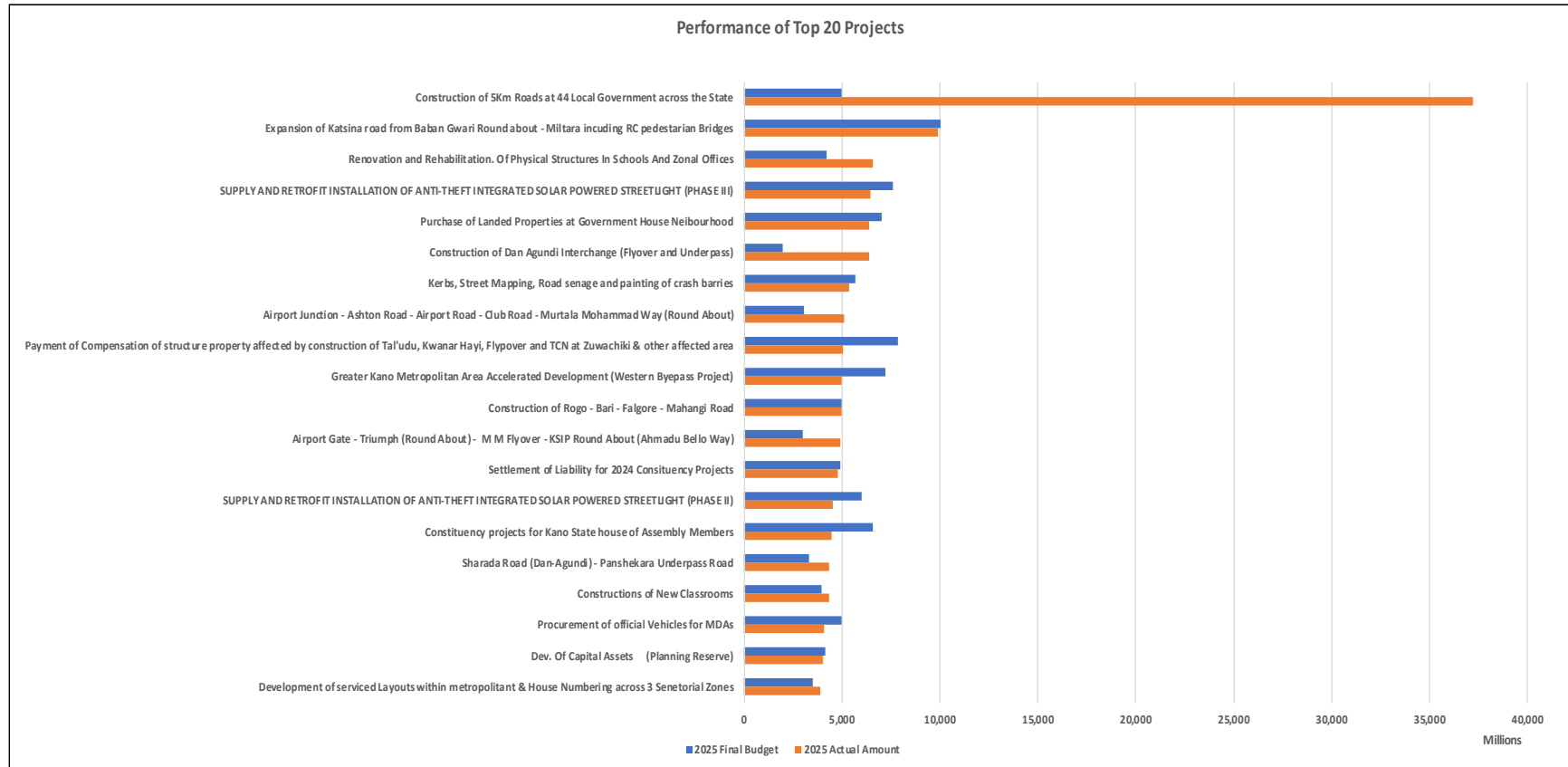
*Of the 20 projects, **4 (20%) were completed**, while **16 (80%) remained ongoing**. Ongoing projects included the construction of **5-kilometre roads across the State, expansion of Katsina Road from Baban Gwari Roundabout to Miltara, including a pedestrian bridge, and the Sharada–Dan Panshekara Underpass**.*

*Other projects included payment of compensation for structures affected by major road projects and the procurement of vehicles for some MDAs. Overall, **₦373.91 billion** was spent on capital projects during the year, representing **60% of the approved capital expenditure budget**.*

Table 16 Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Construction of 5Km Roads at 44 Local Government across the State	3,000,000,000	5,000,000,000	37,222,317,097	- 32,222,317,097	744%	State wide	Ongoing
Expansion of Katsina road from Baban Gwari Round about - Miltara incuding RC pedestarian Bridges	4,000,000,000	10,000,000,000	9,909,681,988	90,318,012	99%	Fagge	Ongoing
Renovation and Rehabilitation. Of Physical Structures In Schools And Zonal Offices	7,202,000,000	4,202,000,000	6,586,879,422	- 2,384,879,422	157%	State wide	Ongoing
SUPPLY AND RETROFIT INSTALLATION OF ANTI-THEFT INTEGRATED SOLAR POWERED STREETLIGHT (PHASE III)	-	7,585,789,051	6,432,800,000	1,152,989,051	85%	State wide	Ongoing
Purchase of Landed Properties at Government House Neighbourhood	7,000,000,000	7,000,000,000	6,409,763,110	590,236,890	92%	State Road, Kano.	Complete
Construction of Dan Agundi Interchange (Flyover and Underpass)	2,000,000,000	2,000,000,000	6,376,040,436	- 4,376,040,436	319%	Bayero University Kano Road	Ongoing
Kerbs, Street Mapping, Road senage and painting of crash barriers	710,000,000	5,710,000,000	5,384,918,993	325,081,007	94%	Metropolitant	Ongoing
Airport Junction - Ashton Road - Airport Road - Club Road - Murtala Mohammad Way (Round About)	3,028,905,429	3,028,905,429	5,111,089,144	- 2,082,183,715	169%	Fagge	Ongoing
Payment of Compensation of structure property affected by construction of Tal'udu, Kwanar Hayi, Flypover and TCN at Zuwachiki & other affected area	1,330,000,000	7,830,000,000	5,070,078,257	2,759,921,743	65%	Gwale & Kumbotso	Complete
Greater Kano Metropolitan Area Accelerated Development (Western Bypass Project)	1,320,000,000	7,220,000,000	4,988,974,888	2,231,025,112	69%	Kumbotso	Ongoing
Construction of Rogo - Bari - Falgore - Mahangi Road	5,000,000,000	5,000,000,000	4,981,033,381	18,966,619	100%	Rogo Kano	Ongoing
Airport Gate - Triumph (Round About) - M M Flyover - KSIP Round About (Ahmadu Bello Way)	3,011,756,280	3,011,756,280	4,940,202,833	- 1,928,446,553	164%	MAKIA Kano	Ongoing
Settlement of Liability for 2024 Consituency Projects	4,900,000,000	4,900,000,000	4,811,579,249	88,420,751	98%	State wide	Complete
SUPPLY AND RETROFIT INSTALLATION OF ANTI-THEFT INTEGRATED SOLAR POWERED STREETLIGHT (PHASE II)	-	6,002,228,093	4,500,000,000	1,502,228,093	75%	State wide	Ongoing
Constituency projects for Kano State house of Assembly Members	6,600,000,000	6,600,000,000	4,452,579,565	2,147,420,435	67%	State wide	Ongoing
Sharada Road (Dan-Agundi) - Panshekara Underpass Road	3,307,150,690	3,307,150,690	4,314,840,162	- 1,007,689,472	130%	Kano Municipal	Ongoing
Constructions of New Classrooms	3,922,098,664	3,922,098,664	4,303,905,826	- 381,807,162	110%	State wide	Ongoing
Procurement of official Vehicles for MDAs	2,000,000,000	5,000,000,000	4,069,906,548	930,093,452	81%	State wide	Complete
Dev. Of Capital Assets (Planning Reserve)	1,650,000,000	4,143,415,151	4,000,000,000	143,415,151	97%	State wide	Ongoing
Development of serviced Layouts within metropolitant & House Numbering across 3 Seneratoria	2,210,000,000	3,500,000,000	3,876,379,744	- 376,379,744	111%	Metropolitant	Ongoing
Others Capital Expenditure	394,892,846,037	516,904,500,163	236,171,779,182	280,732,720,981	46%		
Total Capital Expenditure	457,084,757,100	621,867,843,521	373,914,749,827	247,953,093,694	60%		

Figure 8 Largest Projects Graph



Section 8 Citizen-Nominated Projects - Implementation Status Report

This section outlines the financial information on top Ministries, Department and Agencies/Sector allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

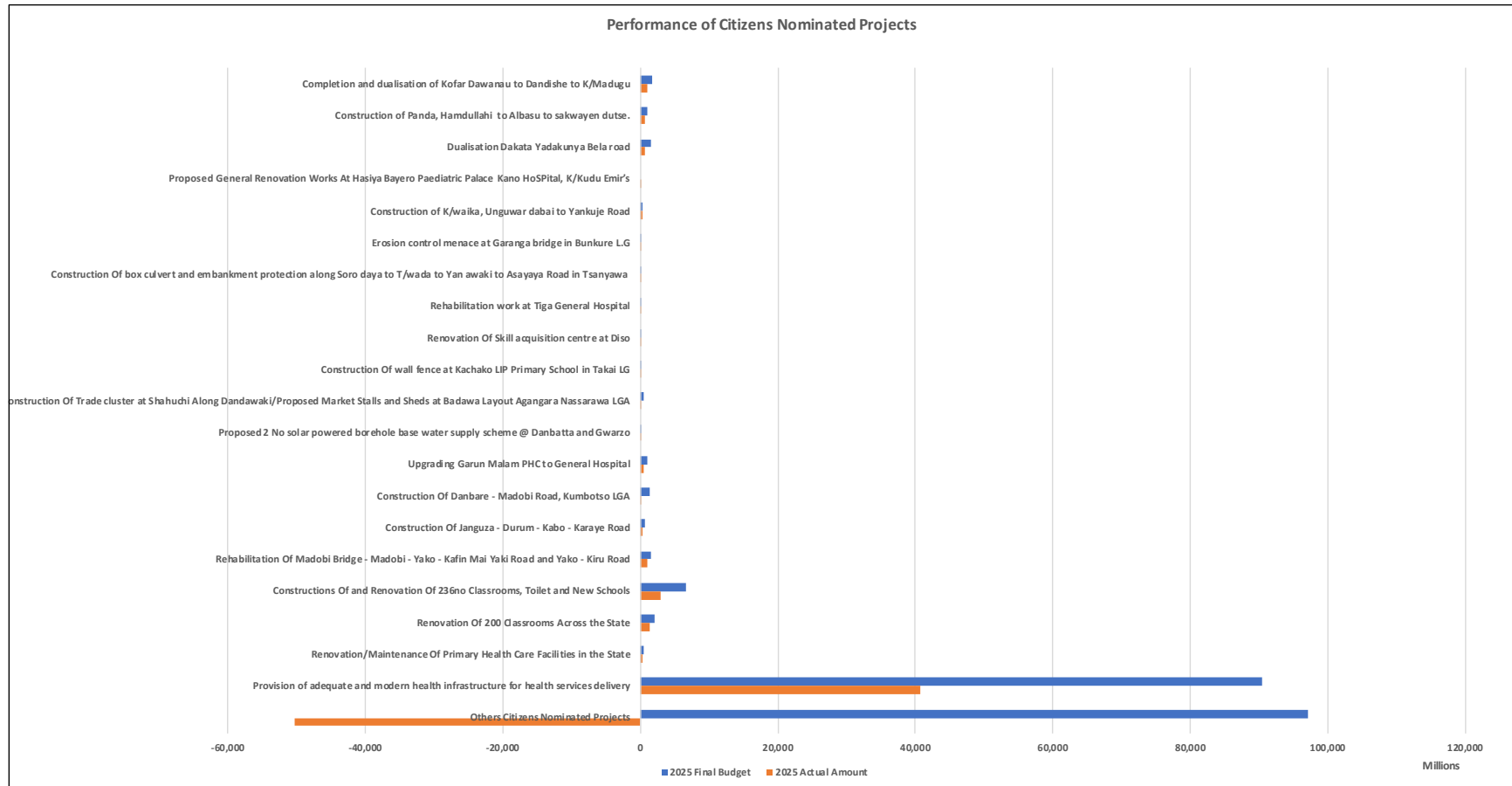
*A sample of **20 citizens' nominated projects** was reviewed, covering road construction, renovation works, erosion control, box culverts, trade clusters, solar-powered boreholes, and the upgrading of Primary Health Centres to General Hospitals, among others.*

*Of the 20 projects, **7 were completed with 12 were ongoing**, at the time of the review. This indicates that most of the sampled projects were under implementation, with further efforts needed to complete the ongoing and outstanding projects.*

Table 17 Citizens Nominated Projects

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Completion and dualisation of Kofar Dawanau to Dandishe to K/Madugu	300,000,000	1,800,000,000	964,966,083	835,033,917	54%	Dala	Complete
Construction of Panda, Hamdullahi to Albasu to sakwayen dutse.	1,600,000,000	1,000,000,000	596,061,263	403,938,737	60%	Albasu	Ongoing
Dualisation Dakata Yadakunya Bela road	300,000,000	1,558,804,399	591,502,659	967,301,739	38%	Ungogo/ Nassarawa	Ongoing
Proposed General Renovation Works At Hasiya Bayero Paediatric Palace Kano HoSPital, K/Kudu Emir's	138,937,940	-	125,885,343	- 125,885,343		Kano Municipal	Complete
Construction of K/waika, Unguwar dabai to Yankuje Road	300,000,000	300,000,000	266,395,963	33,604,037	89%	Gwale	Ongoing
Erosion control menace at Garanga bridge in Bunkure L.G	87,000,000	87,000,000	183,339,546	- 96,339,546	211%	Bunkure	Complete
Construction Of box culvert and embankment protection along Soro daya to T/wada to Yan awaki to Asayaya Road in Tsanyawa	100,000,000	170,000,000	143,183,901	26,816,099	84%	Tsanyawa	Complete
Rehabilitation work at Tiga General Hospital	150,000,000	150,000,000	115,652,410	34,347,590	77%	Bebeji	Ongoing
Renovation Of Skill acquisition centre at Diso	-	112,450,000	94,658,983	17,791,017	84%	Gwale	Complete
Construction Of wall fence at Kachako LIP Primary School in Takai LG	50,000,000	50,000,000	29,143,311	20,856,689	58%	Takai	Complete
Construction Of Trade cluster at Shahuchi Along Dandawaki/Proposed Market Stalls and Sheds at Badawa Layout Agangara Nassarawa LGA	410,706,687	410,706,687	148,163,113	262,543,574	36%	Nassarawa	Ongoing
Proposed 2 No solar powered borehole base water supply scheme @ Danbatta and Gwarzo	50,000,000	50,000,000	41,530,728	8,469,272	83%	Danbatta/ Gwarzo	Complete
Upgrading Garun Malam PHC to General Hospital	1,000,000,000	1,000,000,000	416,906,672	583,093,328	42%	Garun Malam	Ongoing
Construction Of Danbare - Madobi Road, Kumbotso LGA	400,000,000	1,400,000,000	98,115,223	1,301,884,778	7%	Kumbotso	Ongoing
Construction Of Janguza - Durum - Kobo - Karaye Road	600,000,000	600,000,000	227,315,781	372,684,219	38%	Karaye	Ongoing
Rehabilitation Of Madobi Bridge - Madobi - Yako - Kafin Mai Yaki Road and Yako - Kiru Road	1,000,000,000	1,500,000,000	991,776,502	508,223,498	66%	Madobi	Ongoing
Constructions Of and Renovation Of 236no Classrooms, Toilet and New Schools	6,641,703,607	6,641,703,607	3,019,721,213	3,621,982,394	45%	State wide	Ongoing
Renovation Of 200 Classrooms Across the State	2,020,928,517	2,020,928,517	1,386,752,717	634,175,800	69%	State wide	Ongoing
Renovation/Maintenance Of Primary Health Care Facilities in the State	472,500,000	472,500,000	234,500,000	238,000,000	50%	State wide	Ongoing
Provision of adequate and modern health infrastructure for health services delivery	90,521,546,260	90,521,546,260	40,680,147,422	49,841,398,838	45%	State wide	Ongoing
Others Citizens Nominated Projects	100,770,770,967	97,068,454,508	- 50,355,718,833	147,424,173,341	-52%		
Total Value of Citizens Nominated Projects	206,914,093,978	206,914,093,978	-	206,914,093,978	0%		

Figure 9 Citizens Nominated Projects Graph



Section 9 Gender, Equity and Social Inclusion (GESI) Projects

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

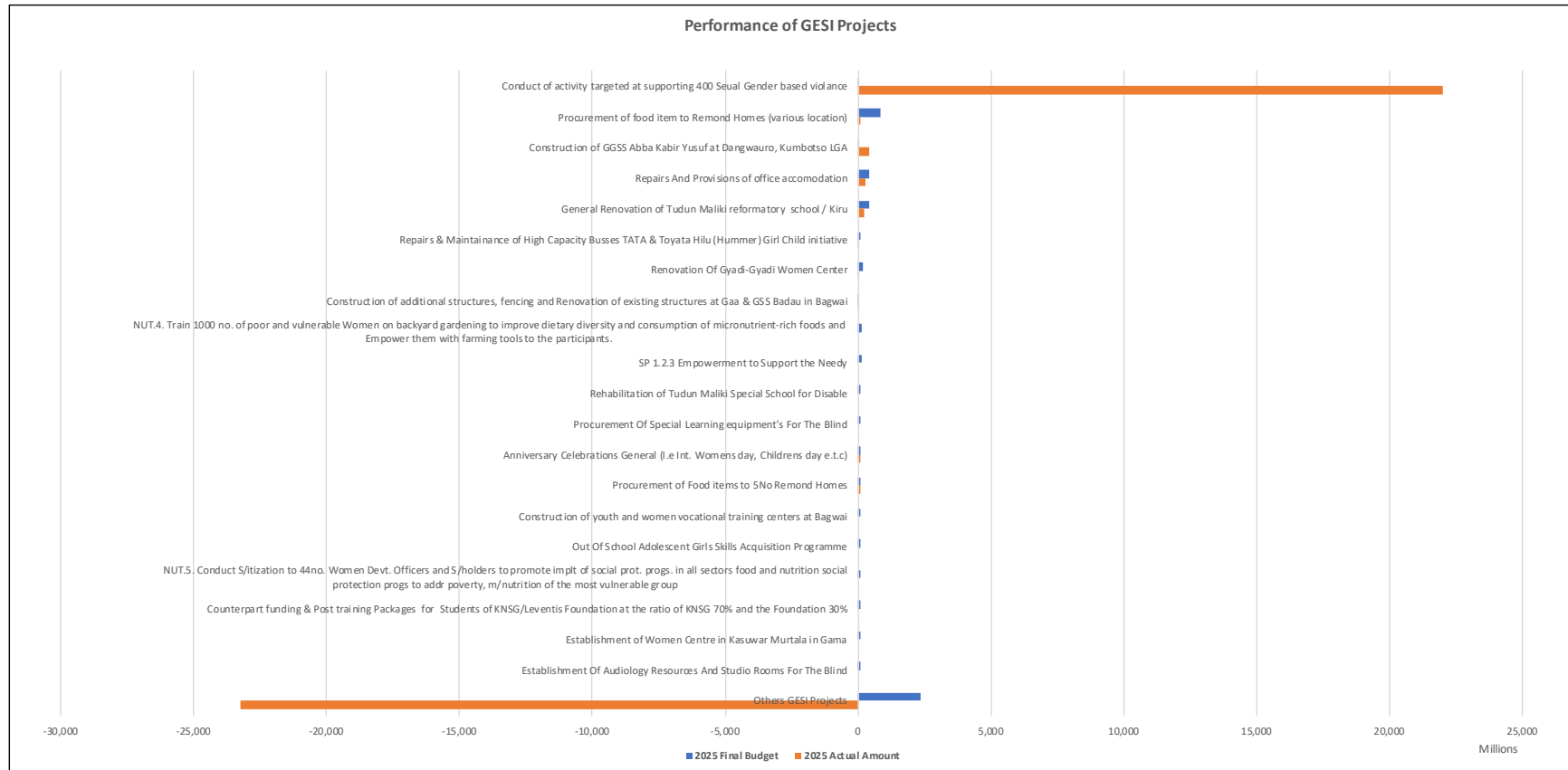
*In 2025, the Kano State Government implemented projects aimed at promoting **gender, equity and social inclusion**. Of the **20 identified GESI projects**, **5 were completed**, **4 were ongoing**, and **11 had not commenced** by the time of reporting.*

*Overall, the implementation shows progress in addressing the needs of **women, vulnerable groups and other disadvantaged members of society**.*

Table 18 Gender, Equity and Social Inclusion (GESI) Projects

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Conduct of activity targeted at supporting 400 Sexual Gender based violence	50,000,000	50,000,000	22,000,000,000	- 21,950,000,000	44000%	Ministry of Women Affairs Ch	Complete
Procurement of food item to Remond Homes (various location)	-	864,421,828	94,244,000	770,177,828	11%	Ministry of Women Affairs Ch	Complete
Construction of GGSS Abba Kabir Yusufat Dangwauro, Kumbotso LGA	50,000,000	50,000,000	411,411,830	- 361,411,830	823%	Ministry of Education	Complete
Repairs And Provisions of office accomodation	400,000,000	400,000,000	262,627,750	137,372,250	66%	Kano State Youth Developme	Ongoing
General Renovation of Tudun Maliki reformatory school / Kiru	400,000,000	400,000,000	223,742,918	176,257,082	56%	Ministry of Women Affairs Ch	Ongoing
Repairs & Maintainance of High Capacity Busses TATA & Toyota Hilu (Hummer) Girl Child Initiative	100,000,000	100,000,000	38,747,971	61,252,029	39%	Ministry of Transportation	Complete
Renovation Of Gyadi-Gyadi Women Center	200,000,000	200,000,000	17,361,000	182,639,000	9%	Ministry of Women Affairs Ch	Ongoing
Construction of additional structures, fencing and Renovation of existing structures at Gaa & GSS Badau in Bagwai	50,000,000	50,000,000	39,568,225	10,431,775	79%	Ministry of Education	Ongoing
NU1.4: Train 1000 no. of poor and vulnerable women on backyard gardening to improve dietary diversity and consumption of micronutrient-rich foods and Empower them with financial skills to enhance their livelihoods	150,000,000	150,000,000	-	150,000,000	0%	Ministry of Women Affairs Ch	Not Yet Started
SP 1.2.3 Empowerment to Support the Needy	120,000,000	120,000,000	-	120,000,000	0%	Ministry of Women Affairs Ch	Not Yet Started
Rehabilitation of Tudun Maliki Special School for Disable	111,800,000	111,800,000	-	111,800,000	0%	Ministry of Women Affairs Ch	Not Yet Started
Procurement Of Special Learning equipment's For The Blind	100,000,000	100,000,000	-	100,000,000	0%	Ministry of Women Affairs Ch	Not Yet Started
Anniversary Celebrations General (I.e Int. Womens day, Childrens day e.t.c)	100,000,000	100,000,000	97,600,000	2,400,000	98%	Ministry of Women Affairs Ch	Complete
Procurement of Food items to 5No Remond Homes	100,000,000	100,000,000	69,664,000	30,336,000	70%	Ministry of Women Affairs Ch	Not Yet Started
Construction of youth and women vocational training centers at Bagwai	100,000,000	100,000,000	-	100,000,000	0%	Ministry of Women Affairs Ch	Not Yet Started
Out Of School Adolescent Girls Skills Acquisition Programme	100,000,000	100,000,000	-	100,000,000	0%	Ministry of Women Affairs Ch	Not Yet Started
NU1.5: Conduct sensitization to 44no. women Devt. Officers and S/holders to promote implit or social prot. progs. in all sectors food and nutrition social protection progs to addr poverty, (Institution of the most vulnerable women)	80,000,000	80,000,000	-	80,000,000	0%	Ministry of Women Affairs Ch	Not Yet Started
Counterpart funding & Post training Packages for Students of KNSG/Leventis Foundation at the ratio of KNSG 70% and the Foundation 30%	76,765,311	76,765,311	-	76,765,311	0%	Ministry of Agric. & Natural R	Not Yet Started
Establishment of Women Centre in Kasuwar Murtala in Gama	70,000,000	70,000,000	-	70,000,000	0%	Ministry of Women Affairs Ch	Not Yet Started
Establishment Of Audiology Resources And Studio Rooms For The Blind	70,000,000	70,000,000	-	70,000,000	0%	Ministry of Women Affairs Ch	Not Yet Started
Others GESI Projects	3,206,900,000	2,342,478,172	- 23,254,967,694	25,597,445,867	-993%		
Total Value of GESI Projects	5,635,465,311	5,635,465,311	-	5,635,465,311	0%		

Figure 10 Gender, Equity and Social Inclusion (GESI) Projects Graph



Section 10 Basic Education Expenditure (BED) and Outcomes

This section outlines the performance of expenditures in the Basic Education (BED) sector, assessing actual expenditure from the implementation of the fiscal year budget against the original and final budgets.

Implementation of the 2025 budget strengthened the basic education workforce and the systems supporting school delivery. During the year, 4,315 former BESDA volunteer teachers were absorbed into permanent and pensionable service, following an earlier intake of 4,000 teachers in May; an additional 2,616 teachers were announced for recruitment. These measures responded directly to the staffing gaps identified in the State's teacher-mapping exercise, which estimated that at least 4,891 teachers were required in the 2024/2025 school year to stabilise shortages and improve teacher-pupil ratios. School supervision and operational support were also strengthened through the provision of 444 motorcycles and 300 computers, while 17,000 school watchmen were engaged to improve safety across public schools.

Other reported outputs included rehabilitation of dilapidated classrooms, provision of school furniture, free uniforms and learning materials, teacher training, and targeted support for girl-child education and out-of-school children. The State also reopened Shehu Minjibir Boarding Primary School with 180 pupils and initiated the conversion of another school in Ungogo Local Government Area into a boarding facility. Together, these interventions expanded teaching capacity, improved learning conditions, reduced some household costs associated with schooling and strengthened mechanisms for monitoring attendance and service delivery.

Outcome contribution: *The combined investments increased the availability of qualified teachers, supported closer pupil attention, improved school readiness and made basic education more accessible and affordable for vulnerable households. Better-equipped classrooms, stronger supervision and expanded boarding provision created conditions for improved enrolment, attendance, retention and learning. These results should nevertheless be treated as emerging outcome contributions rather than confirmed system-wide impact: validated year-end data on basic-education enrolment, attendance, completion, transition, pupil-teacher ratios and foundational literacy and numeracy are required to determine the full effect of 2025 budget implementation. Kano's reported national-leading performance in the 2025 NECO examination provides a positive wider education-sector signal, but it is not a direct measure of basic-education outcomes and should be interpreted separately.*

Table 19 BED Expenditure Out-turn by MDA

Which Ministries, Departments and Agencies spent the Money in the BED sector?					
Expenditure by MDA (Top 5)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
STATE UNIVERSAL BASIC EDUCATION BOARD	16,311,044,001	15,129,760,001	12,423,451,000	- 2,706,309,000	82%
Others MDAs	- 876,573,000	493,988	0	- 493,989	0%
Total Expenditure	15,434,471,001	15,130,253,989	12,423,451,000	- 2,706,802,989	82%

Table 20 BED Expenditure Out-turn by Economic Classification

What did we spend our Resources on in the BED sector?					
Expenditure Item	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Personnel	304,711,000	-	-	-	
Salaries, Wages and Allowances	304,711,000	-	-	-	
Social Contributions	-	-	-	-	
Social Benefits	-	-	-	-	
Other Recurrent	493,988,000	493,988,000	455,828,000	- 38,160,000	92%
Overheads	493,988,000	493,988,000	455,828,000	- 38,160,000	92%
Public Debt Charges	-	-	-	-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	
Capital	14,635,772,001	14,636,265,989	11,967,623,000	- 2,668,642,989	82%
Total Expenditure	15,434,471,001	15,130,253,989	12,423,451,000	- 2,706,802,989	82%

* Variance and Performance measured against 2025 Final Budget

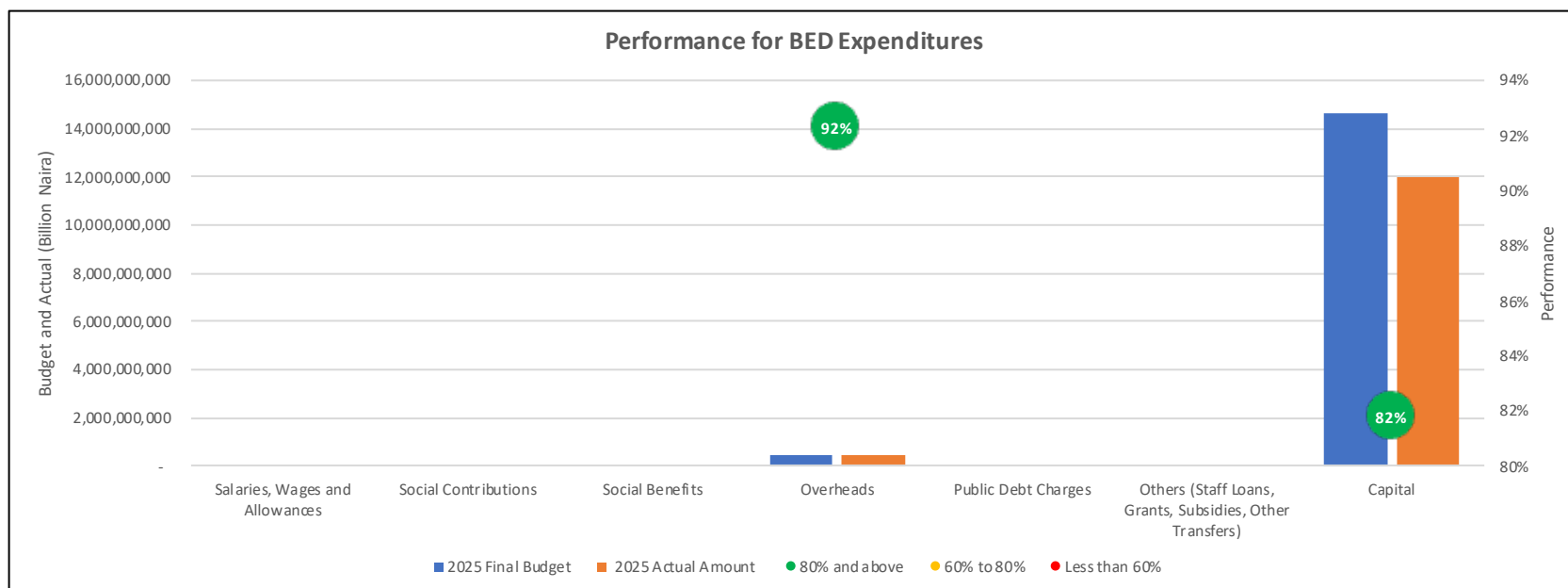
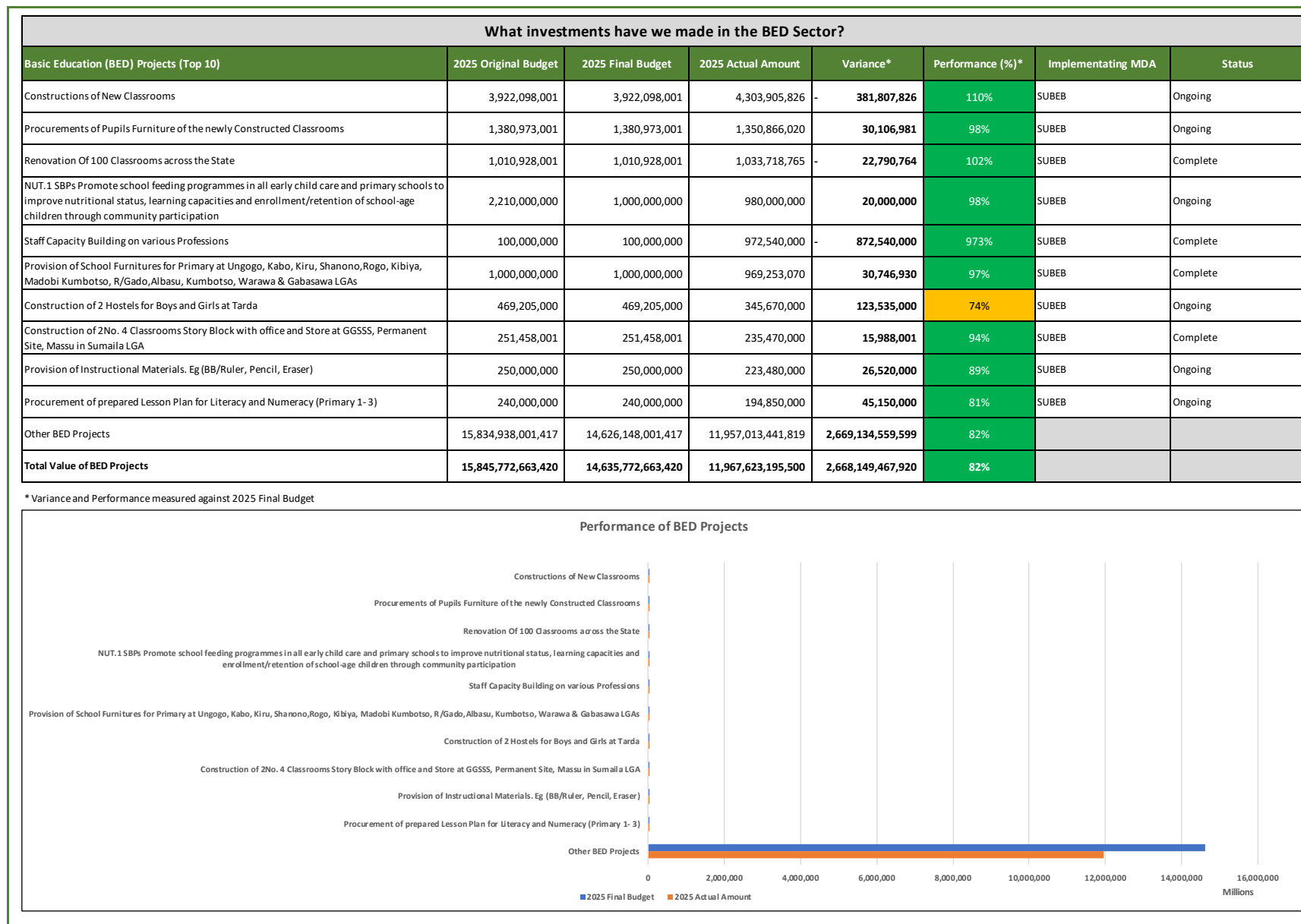


Figure 11 BED Capital Expenditure Out-turn by Project



Section 11 Primary Healthcare (PHC) Expenditure and Outcomes

This section outlines the performance of expenditures in the Primary Healthcare (PHC) sector, assessing actual expenditure from the implementation of the fiscal year budget against the original and final budgets.

During 2025, Kano State strengthened primary healthcare delivery by combining facility investment, maternal and child health commodities, immunisation and nutrition services. The State and the World Bank-backed IMPACT programme committed over ₦24 billion to upgrade PHCs across all 44 local government areas; renovation commenced in 191 facilities, while staff quarters were initiated at Durbunde PHC to support rural staffing and 24-hour service delivery. A further 28 PHCs were equipped with solar power, improving the reliability of vaccine storage and reducing interruptions to maternal, child and general health services.

Service outputs also included monthly free distribution of approximately 25,000–30,000 antenatal kits and 6,000 delivery kits, including 500 Caesarean-section kits, together with free screening of pregnant women for HIV, hepatitis, syphilis and sickle-cell disease. Through the Maternal, Newborn and Child Health Week across all 44 local government areas, the State delivered child immunisation, vitamin A supplementation, deworming, antenatal care, birth registration and mosquito-net distribution; partner support targeted more than 2.6 million children and 500,000 pregnant women, and HPV vaccination was integrated into routine immunisation.

Outcome contribution: *The reported outputs increased the availability, reliability and geographic reach of essential PHC services, especially for pregnant women, newborns, children and underserved rural communities. Facility rehabilitation, staff accommodation and solar power strengthened service readiness and continuity, including 24-hour care and vaccine cold-chain capacity. Free maternal-health commodities and screening reduced financial barriers to antenatal and delivery care and supported earlier identification and management of pregnancy-related risks, while immunisation and nutrition interventions increased access to preventive services. Collectively, these measures contributed to improved maternal and child healthcare utilisation, safer deliveries, stronger immunisation coverage and reduced exposure to preventable illness and death. For budget-performance reporting, however, these results should be treated as emerging outcome contributions rather than confirmed population-level impacts because the available evidence primarily documents expenditure-related activities, infrastructure and service coverage. Verified changes in utilisation, service quality, morbidity and mortality should be reported when validated year-end health information and performance-audit data become available.*

Table 21 PHC Expenditure Out-turn by MDA

Which Ministries, Departments and Agencies spent the Money in the PHC sector?					
Expenditure by MDA (Top 5)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
PRIMARY HEALTHCARE MANAGEMENT	10,751,360,000	11,051,360,000	8,928,716,000	- 2,122,644,000	81%
Others MDAs	300,000,000	-	-	-	
Total Expenditure	11,051,360,000	11,051,360,000	8,928,716,000	- 2,122,644,000	81%

Table 22 PHC Expenditure Out-turn by Economic Classification

What did we spend our Resources on in the PHC sector?					
Expenditure Item	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Personnel	663,512,000	663,512,000	391,692,001	- 271,819,999	59%
Salaries, Wages and Allowances	663,512,000	663,512,000	391,692,001	- 271,819,999	59%
Social Contributions	-	-	-	-	
Social Benefits	-	-	-	-	
Other Recurrent	1,723,600,000	1,723,600,000	1,322,854,000	- 400,746,000	77%
Overheads	1,723,600,000	1,723,600,000	1,322,854,000	- 400,746,000	77%
Public Debt Charges	-	-	-	-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	
Capital	8,664,248,000	8,664,248,000	7,214,169,000	- 1,450,079,000	83%
Total Expenditure	11,051,360,000	11,051,360,000	8,928,715,001	- 2,122,644,999	81%

* Variance and Performance measured against 2025 Final Budget

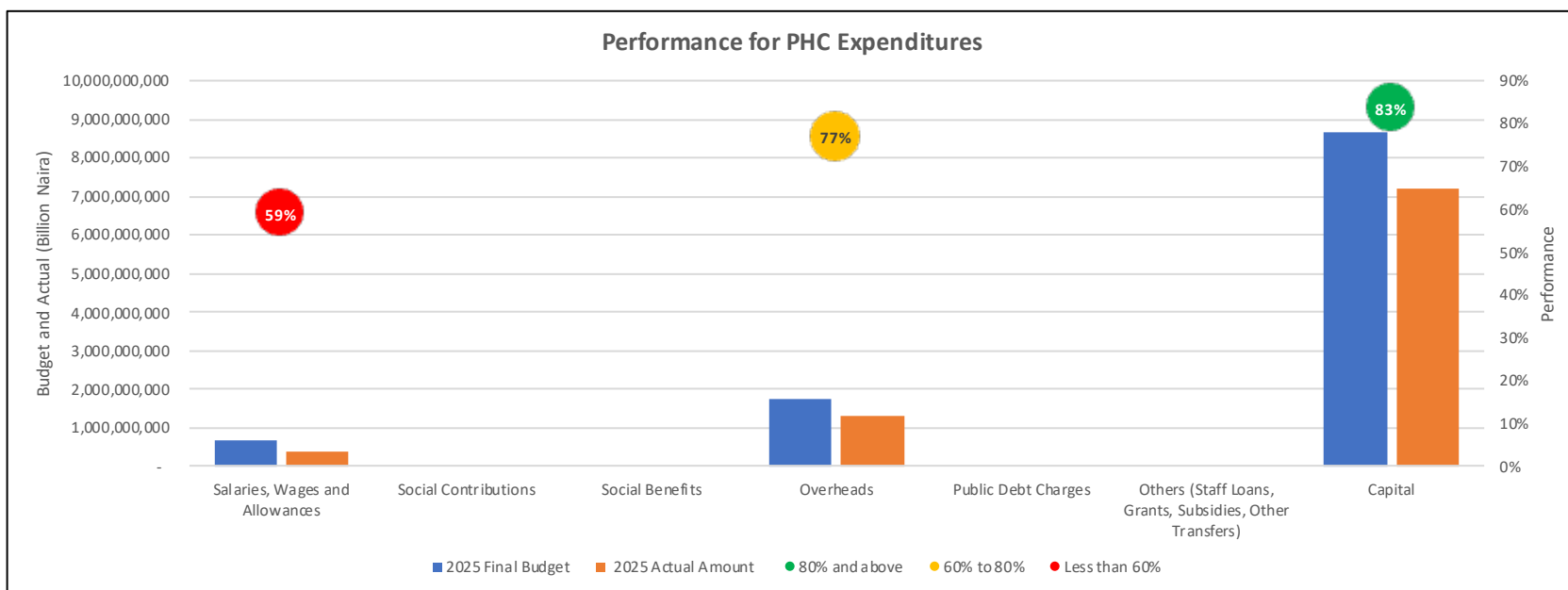
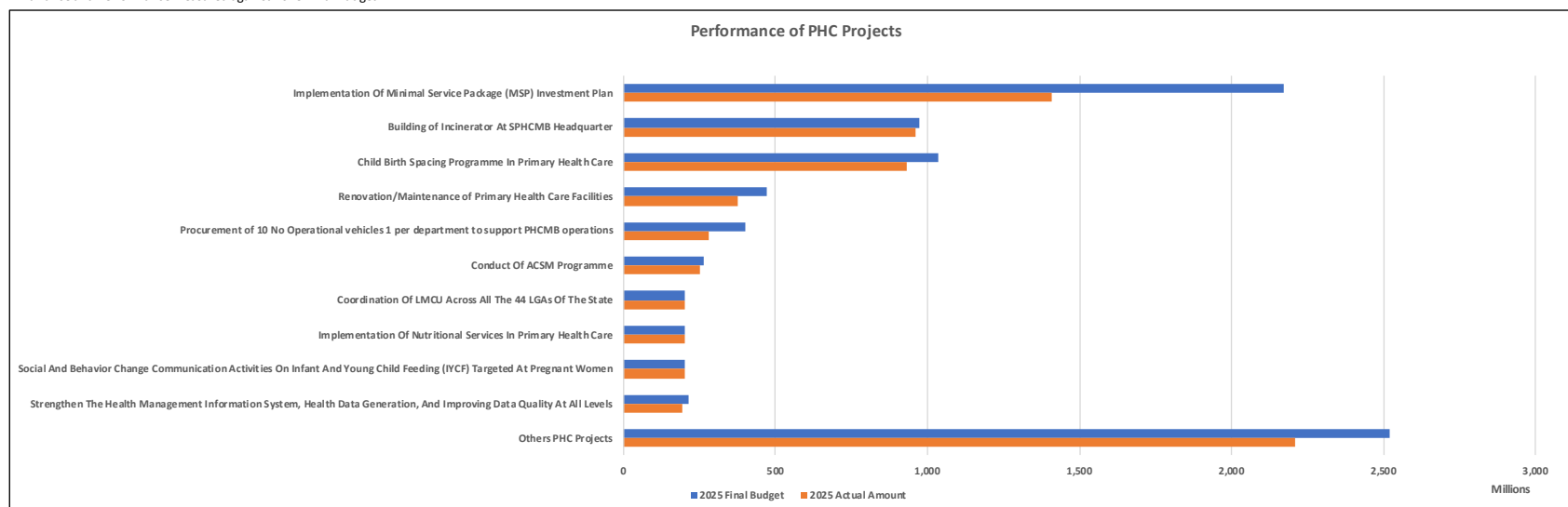


Figure 12 PHC Capital Expenditure Out-turn by Project

What investments have we made in the PHC Sector?							
Primary Healthcare (PHC) Projects (Top 10)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%) *	Implementating MDA	Status
Implementation Of Minimal Service Package (MSP) Investment Plan	2,172,687,449	2,172,687,449	1,408,515,243	764,172,206	65%	PRIMARY HEALTH CARE	Ongoing
Building of Incinerator At SPHCMB Headquarter	675,000,000	975,000,000	958,750,000	16,250,000	98%	PRIMARY HEALTH CARE	Ongoing
Child Birth Spacing Programme In Primary Health Care	1,034,431,185	1,034,431,185	931,266,507	103,164,678	90%	PRIMARY HEALTH CARE	Ongoing
Renovation/Maintenance of Primary Health Care Facilities	472,500,000	472,500,000	374,488,874	98,011,126	79%	PRIMARY HEALTH CARE	Ongoing
Procurement of 10 No Operational vehicles 1 per department to support PHCMB operations	402,003,000	402,003,000	281,702,550	120,300,450	70%	PRIMARY HEALTH CARE	Ongoing
Conduct Of ACSM Programme	262,530,990	262,530,990	253,151,342	9,379,649	96%	PRIMARY HEALTH CARE	Ongoing
Coordination Of LMCU Across All The 44 LGAs Of The State	203,681,385	203,681,385	203,129,177	552,208	100%	PRIMARY HEALTH CARE	Ongoing
Implementation Of Nutritional Services In Primary Health Care	202,500,000	202,500,000	202,125,000	375,000	100%	PRIMARY HEALTH CARE	Ongoing
Social And Behavior Change Communication Activities On Infant And Young Child Feeding (IYCF) Targeted At Pregnant Women	202,500,000	202,500,000	200,125,000	2,375,000	99%	PRIMARY HEALTH CARE	Ongoing
Strengthen The Health Management Information System, Health Data Generation, And Improving Data Quality At All Levels	215,754,000	215,754,000	193,390,900	22,363,100	90%	PRIMARY HEALTH CARE	Ongoing
Others PHC Projects	2,520,660,341	2,520,660,341	2,207,525,737	313,134,604	88%		
Total Value of PHC Projects	8,364,248,350	8,664,248,350	7,214,170,330	1,450,078,020	83%		

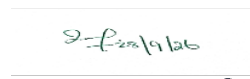
* Variance and Performance measured against 2025 Final Budget



Section 12 Public Consultations with Citizens Presenting the Annual Financial Statements

This session provides confirmation of public consultations with citizens on the Audited Financial Statement. It provides details such as the date, time, venue, attendance and minutes of the consultation.

A town hall meeting was conducted on 27/09/2026 to present the ~Financial statements. Accordingly, the details of the events were published in two national daily newspapers stallion times and independent post, and the contributions of citizens were minuted and made available.



Rabiu Yusuf CNA

Auditor General- Kano State.

FRC/2026/PRO/ANAN/004/514307