



KANO STATE GOVERNMENT OF NIGERIA



Report



The Auditor - General On The Accounts Of The Government Of Kano State

**For The Year Ended
31st December, 2022**

Submitted To The Honorable
House Of Assembly, Kano State

20th July, 2023

Office Of The Auditor - General,
Audu Bako Secretariat ,
No.1 Iyaka Road,
Kano.

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20th July, 2023
2 Muharram 1445 (AH)

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

Dear Sir,

**ANNUAL REPORTS OF THE AUDITOR-GENERAL ON THE
ACCOUNTS OF THE GOVERNMENT OF KANO STATE
FOR THE YEAR ENDED 31ST DECEMBER 2022**

I have the honour to submit to the State House of Assembly six (6) signed copies of my report on the Accounts of the Government of Kano State for the year ended 31st December 2022 containing audit observations on the Accountant-General's Financial Statements and observations made during the audit of the underlying accounting records of Ministries, Offices and Extra-Ministerial Departments. This is in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria 1999 (as amended) and Section 36(i) of the Kano State Audit Law 2021 (as amended).

Please accept my highest regards,

Isma'ila Musa, fcna,
Auditor-General
Kano State

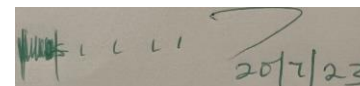
20/7/23

Submission of Accounts

The State Annual accounts and Financial Statements of the Government of Kano State for the Fiscal year Ended 31st December, 2022 was first submitted to this Office on 17th April, 14th May, 2023 and finally re-submitted on the 23rd May, 2023. Section 36(i) of the Kano State Audit Law of 2021 (as amended), provides that “the Auditor General shall within ninety (90) days of receipt of the Accountant General’s Financial Statements and Accounts of the State, submit his/her report to the House of Assembly”.

In accordance with the provisions of Audit Law, 2021 (as amended), today **20th July, 2023**, I hereby submit my report on the Accounts of the Government of Kano State for the year ended **31st December, 2022** to the Hon. Kano State House of Assembly for further legislative action, please.

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

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Isma'ila Musa, fcna
Auditor – General
Kano State.

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Section I

Introduction

The Constitution of the Federal Republic of Nigeria, 1999 (as amended), which is the supreme extant Law, Kano State Audit Law, 2021 (amended); Financial Regulations; Financial and Administrative Circulars; and other Laws of the Legislative House of Assembly are the regulatory framework under which the Auditor General discharges his responsibilities and obligations efficiently and effectively.

The Account of the Government of Kano State of Nigeria for the year ended 31st December, 2022 have been examined in accordance with Section 125 (2) of the 1999 Constitution of the Federal Republic of Nigeria. I have certified the individual accounts subject to the observations and comments contained therein, the accounts have been kept and rendered in an approved new format of General Purpose Financial Statement (GPFS) for International Public Sector Accounting Standards (IPSAS) Accruals basis by the Federal Accounts Allocation Committee (FAAC).

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

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

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

Isma'ila Musa, fcna
Auditor – General
Kano State.

Kano State Government

Financial Statements For The Year Ended 31st December, 2022

Statement of Financial Performance

Description	Notes	2022 ₦'000	2021 ₦'000
Revenue			
Revenue from Non-exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1 aii	61,832,047	57,427,460
Value Added Tax (VAT)-(FAAC)	1 bii	46,649,564	39,134,733
Other Receipts (FAAC)	2ii	54,332,740	17,381,387
Sub-Total		162,814,351	113,943,580
State:			
Tax Revenue	4	19,713,320	18,531,068
Other Revenue	5	548,647	581,492
Sub-Total		20,261,967	19,112,560
Total Revenue from Non-Exchange Transactions		<u>183,076,318</u>	<u>133,056,140</u>
Revenue from Exchange Transactions:			
MDAs Revenue	6	22,796,592	21,870,584
Investments Income	7	535,214	499,066
Total Revenue from Exchange Transactions		<u>23,331,806</u>	<u>22,369,650</u>
Total Operating Revenue		<u>206,408,124</u>	<u>155,425,790</u>
Expenses:			
Wages, salaries and employee benefits	8i	69,091,544	63,628,476
Transport & Travelling-General	9	2,282,705	1,464,361
Utilities General	10	2,428,999	2,820,764
Materials & Supplies	11	8,055,833	7,276,490
Maintenance Services	12	1,883,774	1,095,290
Training General	13	2,943,903	1,203,043
Other Services	14	5,465,486	3,861,381
Consulting and Professional Services	15	2,520,047	1,589,895
Fuel & Lubricant	16	2,565,987	2,358,904
Financial Charges – General	17	405,430	416,353

Miscellaneous Expenses – General	18	965,759	714,520
Grants and Other Contributions	19	3,692,586	1,633,869
Cost of IGR Collections	20	2,001,289	3,068,172
Depreciation	21iii	36,102,776	25,507,120
Public Debt Charges	28iii	6,843,557	4,793,475
Loss from Exchange Transaction	34i	<u>2,690,039</u>	<u>1,923,673</u>
Total Operating Expenses		<u>149,939,713</u>	<u>123,355,786</u>
Surplus for the year		<u>56,468,411</u>	<u>32,070,005</u>

 22/05/2023

Shehu Abbas Mu'azu, CAN
Accountant General, Kano State.

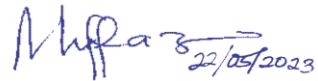
Kano State Government

Financial Statements For The Year Ended 31st December, 2022

Statement of Financial Position

Description	Notes	2022 ₦'000	2021 ₦'000
Assets			
Non-current Assets			
Plants, Properties & Equipments (PPE)	21	137,576,257	97,794,481
Unclassified Assets	22	140,838,040	140,838,040
Investment in Securities	23	8,588,610	8,051,121
Investment in Properties	24	22,528,478	22,751,132
Total Non-Current Assets		309,531,385	269,434,774
Current assets			
Cash and Cash Equivalents	25	32,169,565	31,501,621
Receivables	26	31,289,728	14,364,192
Inventories (Stock)	27	<u>456,609</u>	<u>47,863</u>
Total Current Assets		<u>63,915,902</u>	<u>45,913,676</u>
Total Assets		<u>373,447,287</u>	<u>315,348,450</u>
Liabilities			
Non-current liabilities			
Long term Borrowing	28i	111,843,613	120,684,587
Total Non-Current Liabilities		111,843,613	120,684,587
Current liabilities			
Short Term Borrowing	28ii	11,500,662	10,940,571
Payables and Other Liabilities	29	51,873,400	43,290,413
Total Current Liabilities		63,374,062	54,230,984
Total Liabilities		175,217,675	174,915,571
Net Assets/Equity			
Accumulated surplus	35	<u>198,229,612</u>	<u>140,432,879</u>

		<u>198,229,612</u>	<u>140,432,879</u>
Total Net Assets/Equity		<u>373,447,287</u>	<u>315,348,450</u>

 22/05/2023

Shehu Abbas Mu'azu, CAN
Accountant General, Kano State.

Kano State Government

Financial Statements For The Year Ended 31st December, 2022

Statement of Changes in Net Assets and Equity

Description	Note	Surplus/Deficit ₦'000	Other Reserves ₦'000	Capital Grants ₦'000	Total ₦'000
Opening Balance 1st January, 2022		152,842,844	(39,046,390)	26,634,404	140,430,859
Additional grants Received		-	-	27,031,419	27,031,419
Surplus for the year 2022		56,468,411	-	-	56,468,411
		209,311,255	(39,046,390)	53,665,823	223,930,689
Changes/Correction of Prior Year Errors					
Changes in Net Surplus	31	11,350,838	-	-	11,350,838
Changes in Capital Grants	32	-	-	(16,382,414)	(16,382,414)
Other Changes in Equity	33	-	(18,514,048)	-	(18,514,048)
Changes in Exchange Transaction	34	-	(2,155,452)	-	(2,155,452)
		11,350,838	(20,669,500)	(16,382,414)	(25,701,077)
Balance as at 31st December, 2022		220,662,093	(59,715,890)	37,283,409	198,229,612



Shehu Abbas Mu'azu, CMA

Accountant General, Kano Stat

Kano State Government

Financial Statements for the year ended 31 December, 2022

Statement of Cash Flow

Cash flows from Operating Activities	Note	2022 ₦'000	2021 ₦'000
Revenue:			
Revenue from Non-Exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a	60,214,943	56,166,515
Value Added Tax (VAT)-(FAAC)	1b	45,809,734	38,586,912
Other Receipts (FAAC)	2	<u>35,628,590</u>	<u>13,220,623</u>
Sub-total		141,653,267	107,974,050
State:			
Revenue from Non-Exchange Transactions			
Tax Revenue	4	19,713,320	18,531,068
Other revenue	5i	<u>548,647</u>	<u>255,135</u>
Sub-total		<u>20,261,967</u>	<u>18,786,203</u>
Total Revenue from Non-Exchange Transac.		<u>161,915,234</u>	<u>126,760,253</u>
Revenue from Exchange transactions:			
MDAs Revenue	6	22,796,592	21,870,584
Total revenue from Exchange Transactions		<u>22,796,592</u>	<u>21,870,584</u>
Total Inflows from operating activities		<u>184,711,825</u>	<u>148,630,837</u>

Outflows:			
Wages, salaries and employee benefits	8	(69,029,021)	(63,636,295)
Transport & Travelling	9	(2,282,705)	(1,464,361)
Utilities General	10	(2,428,999)	(2,820,764)
Materials & Supplies	11	(8,055,833)	(7,276,490)
Maintenance Services	12	(1,883,774)	(1,095,290)
Training General	13	(2,943,903)	(1,203,043)
Other Services	14	(5,465,486)	(3,861,381)
Consulting and Professional Services	15	(2,520,047)	(1,589,895)
Fuel & Lubricant	16	(2,565,987)	(2,358,904)
Financial Charges General	17	(405,430)	(416,353)
Cash flows from Operating Activities	Note	2022 ₦'000	2021 ₦'000
Miscellaneous General	18	(965,759)	(714,520)
Grants and Other Contributions	19	(3,692,586)	(1,633,869)
Cost of IGR collection	20	(2,001,289)	(3,068,172)
Public Debt Charges	30iii	(6,843,557)	(4,793,475)
Total outflows from operating activities		(111,084,374)	(95,932,811)
Net cash flows from operating activities		73,627,451	52,698,026
Cash flows from investing activities			
Capital Expenditure:			
Plants, Properties & Equipment (PPE)	21	(75,886,919)	(73,781,975)
Proceeds from Sales of Assets	5ii	2,367	11,887

Proceeds from Sales of Investment in Properties	5ii	225,021	314,471
Dividend Received	7i	475	-
Total Outflows from investing activities		(75,659,056)	(73,455,617)
Net cash flows used in investing activities		(75,659,056)	(73,455,617)
Cash flows from financing activities			
Aids and Grants (Capital Receipts)	3	27,031,419	11,801,455
Aids and Grants (Expenditure)	3	(15,011,794)	(8,487,582)
Repayment of Borrowing	28iii	(9,320,077)	(7,777,576)
Proceeds from Borrowing	30	-	42,425,000
Net cash flows used in financing activities		2,699,548	37,961,297
Net Cash Flow from all Activities		667,944	17,203,705
Opening cash and cash equivalent	25	31,501,621	14,297,915
Closing cash and cash equivalent		32,169,565	31,501,621

 22/05/2023

Shehu Abbas Mu'azu, CMA
Accountant General, Kano State


Kano State Government

Financial Statements for the year ended 31 December, 2022

Statement of Comparison of Budget and Actual amounts

Description	Actual Receipts & Payments	Budgeted 2022			Variance on Final Budget	
		Original	Revised	Final		
	A	b	c	d=b+c	e=a-d/d-a	f = (a-d/d-a) /b(%)
	N'000	N'000	N'000	N'000	N'000	%
Recurrent Revenue	184,939,689	159,726,218	16,570,000	176,296,218	8,643,471	5
Total Recurrent Revenue	184,939,689	159,726,218	16,570,000	176,296,218	8,643,471	5
Statutory Allocation	60,214,943	70,890,829	-	70,890,829	(10,675,885)	(15)
Value Added Tax (VAT)	45,809,734	40,556,575	11,000,000	51,556,575	(5,746,841)	(11)
Other Receipts (FGN)	35,628,590	10,126,367	3,000,000	13,126,367	22,502,223	171
Internally Generated Revenue (IGR)	42,509,912	38,152,447	2,570,000	40,722,447	1,787,464	4
Other Revenue (State)	776,510	-	-	-	776,510	100
Total Capital Receipts	58,533,040	61,508,967	38,437,974	99,946,941	(41,413,902)	(41)
Grants	27,031,419	22,717,617	16,458,271	39,175,888	(12,144,469)	(31)
Loans	-	15,368,333	5,175,000	20,543,333	(20,543,333)	(100)
Other Capital Receipts	-	7,760,000	515,000	8,275,000	(8,275,000)	(100)
Treasury Opening Balance	31,501,621	15,663,017	16,289,703	31,952,720	(451,099)	(1)

Total Recurrent Receipt & Capital Receipt	243,472,729	221,235,185	55,007,974	276,243,159	(32,770,431)	(12)
Description	Actual Receipts & Payments	Budgeted 2022			Variance on Final Budget	
		Original	Revised	Final		
	A	b	c	d=b+c	e=a-d/d-a	f = (a-d/d-a) /b(%)
Recurrent Expenditure	₦'000	₦'000	₦'000	₦'000	₦'000	
Personnel cost	69,029,021	66,036,851	5,268,432	71,305,282		%
Overhead cost	38,362,767	31,760,170	8,535,303	40,295,473	1,932,705	5
Grants and Subsidy	3,692,586	1,582,267	2,815,000	4,397,267	704,682	16
Capital expenditure	100,218,790	121,855,897	38,389,240	160,245,137	60,026,347	37
Total payments	211,303,164	221,235,185	55,007,974	276,243,159	64,939,996	24
Net Receipts	32,169,565	-	-	-	-	-

 22/05/2023

Shehu Abbas Mu'azu, CNA
Accountant-General, Kano State.

RESPONSIBILITY OF THE ACCOUNTANT-GENERAL

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

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

To the best of my knowledge, the system of Internal Control has been very effective and adequate for the scope of government official transactions. The various statements presented in this report therein reflect the true and fair view of the financial position of the Kano State Government as at the year ended 31st December, 2022.



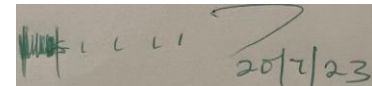
SHEHU ABBAS MU'AZU, CAN, FIMC
Accountant General - Kano State

Audit Certificate

The Accounts of the Government of Kano State of Nigeria for the year ended 31st December, 2022 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 Section 36(i) of the Kano State Audit Law, 2021 (as amended) as well as the provision of 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, 2022** and its financial transactions for the fiscal year then ended.

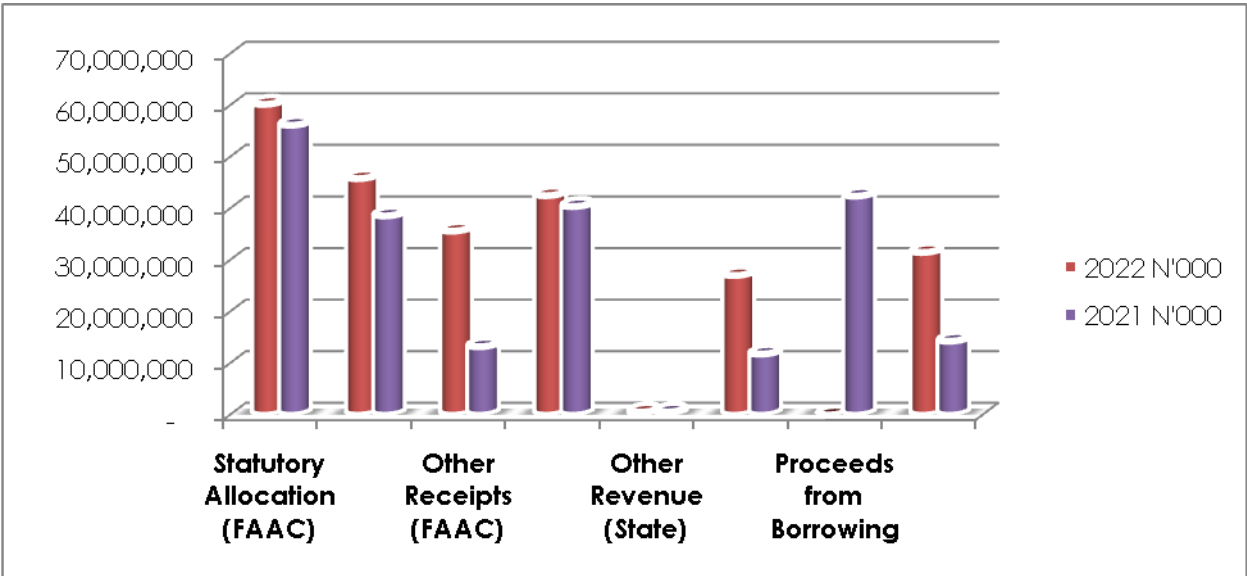
Office of the Auditor-General
Audu Bako Secretariat
P. M. B. 3017
Kan

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Isma'ila Musa, FCNA
Auditor – General
Kano State.

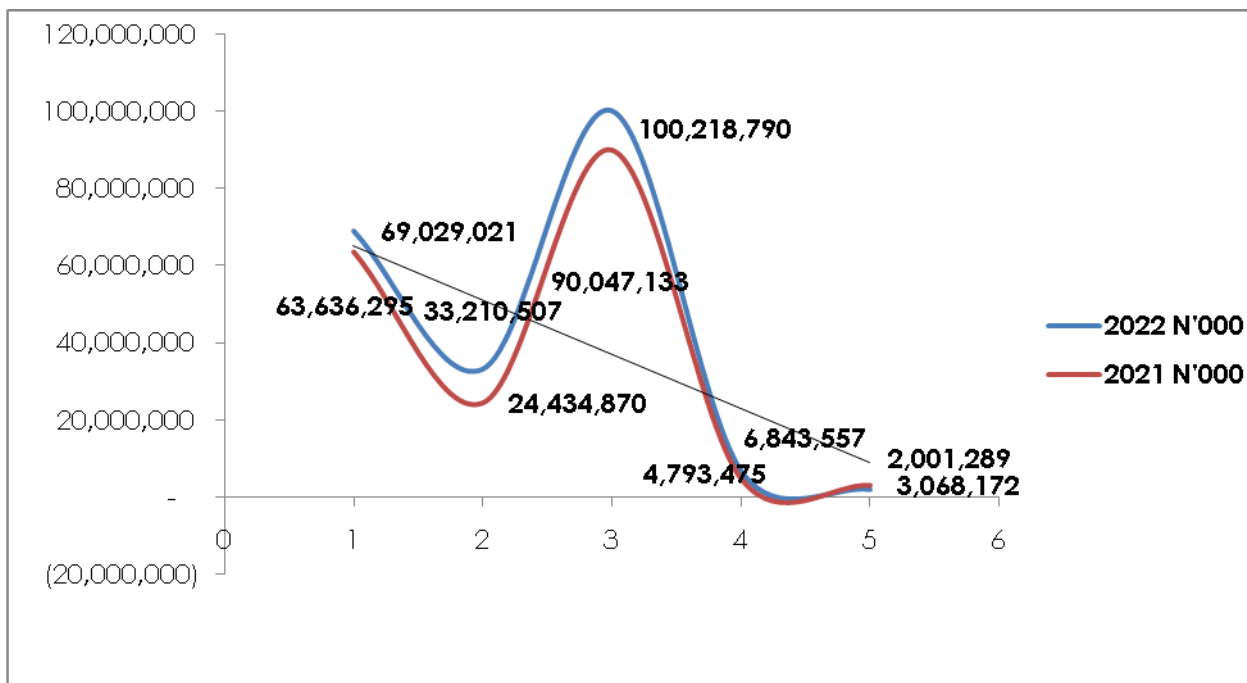
**COMPARISON OF ACTUAL INFLOW
BETWEEN YEAR 2022 & 2021**

DESCRIPTION	2022 N'000	2021 N'000
Statutory Allocation (FAAC)	60,214,943	56,166,515
Value Added Tax (VAT)-(FAAC)	45,809,734	38,586,912
Other Receipts (FAAC)	35,628,590	13,220,623
Internally Generated Revenue (IGR)	42,509,912	40,401,652
Other Revenue (State)	548,647	581,492
Aids and Grants (Capital Receipts)	27,031,419	11,801,455
Proceeds from Borrowing	-	42,425,000
Opening Balance	31,501,621	14,297,915
Total Inflows	243,244,865	217,481,564



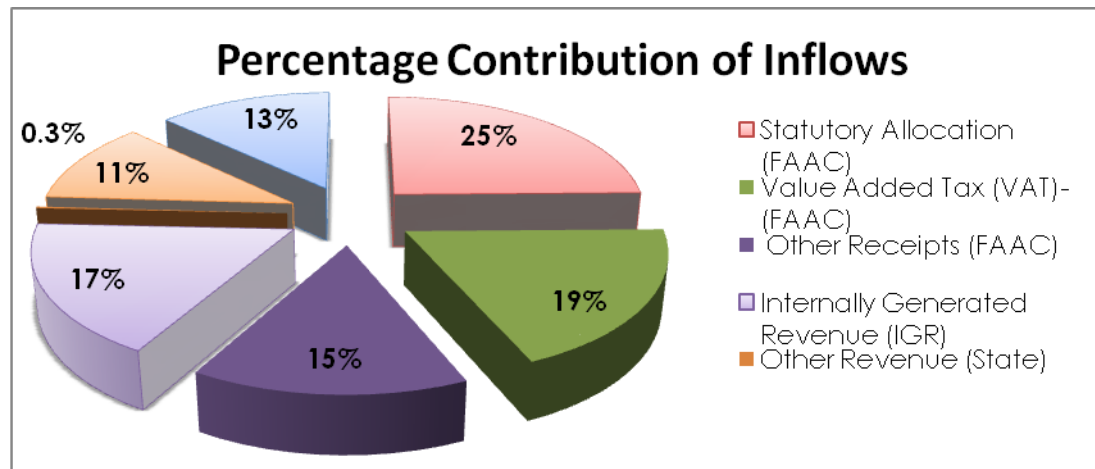
COMPARISON OF ACTUAL OUTFLOW BETWEEN YEAR 2021 & 2022

DESCRIPTION	2022	2021
	N'000	N'000
Wages, salaries and employee benefits	69,029,021	63,636,295
Overhead and Other Recurrent Expenditure	33,210,507	24,434,870
PPE and Other Capital Expenditure	100,218,790	90,047,133
Repayment of Borrowing	6,843,557	4,793,475
IGR Cost of Collection	2,001,289	3,068,172
Total Outflows	211,303,164	185,979,944



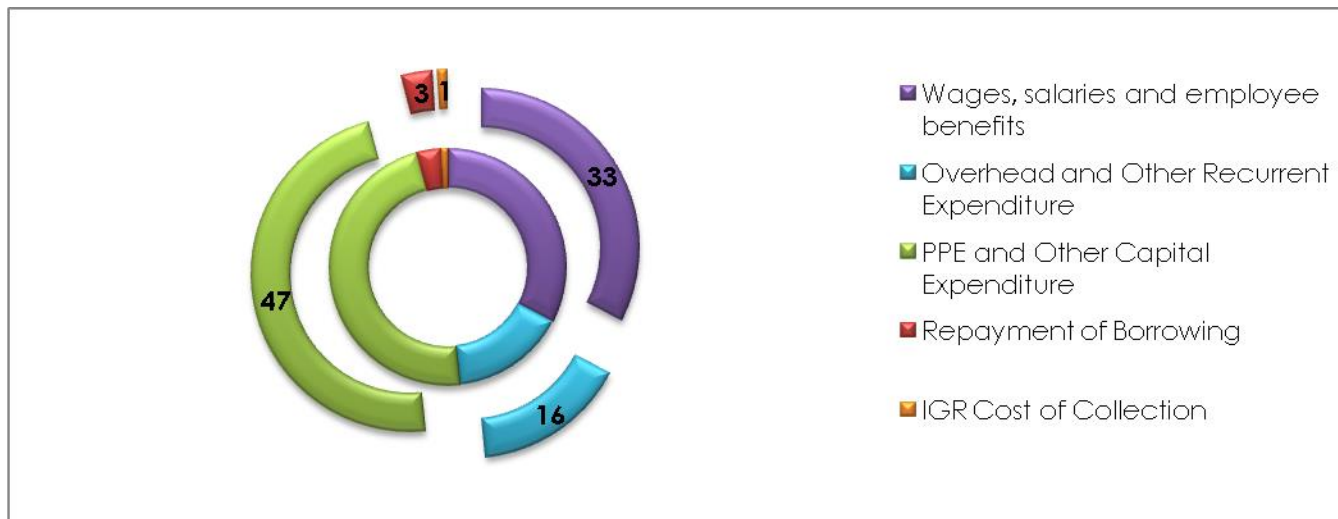
**PERCENTAGE CONTRIBUTIONS OF ACTUAL INFLOWS
FOR THE YEAR ENDED 31ST DEC, 2022**

DESCRIPTION	2022	Percentage %
	N'000	
Statutory Allocation (FAAC)	60,214,943	24.8
Value Added Tax (VAT)-(FAAC)	45,809,734	18.8
Other Receipts (FAAC)	35,628,590	14.6
Internally Generated Revenue (IGR)	42,509,912	17.5
Other Revenue (State)	548,647	0.2
Aids and Grants (Capital Receipts)	27,031,419	11.1
Opening Balance	31,501,621	13.0
Total Inflows	243,244,865	100



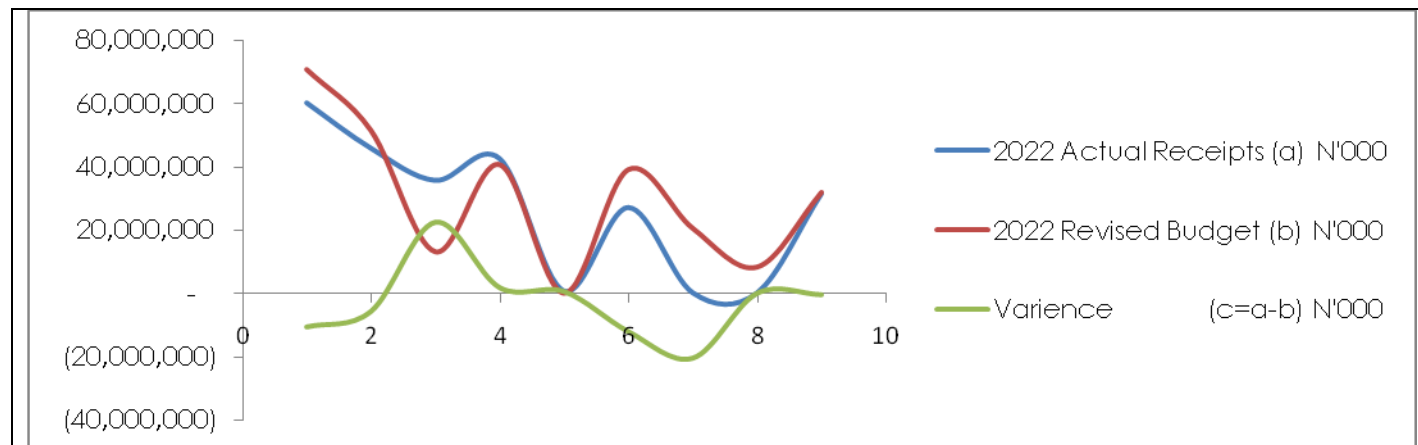
**PERCENTAGE CONTRIBUTIONS OF ACTUAL INFLOWS
FOR THE YEAR ENDED 31ST DEC, 2021**

DESCRIPTION	2021	Percentage
	N'000	%
Wages, salaries and employee benefits	69,029,021	33
Overhead and Other Recurrent Expenditure	33,210,507	16
PPE and Other Capital Expenditure	100,218,790	47
Repayment of Borrowing	6,843,557	3
IGR Cost of Collection	2,001,289	1
Total Outflows	211,303,164	100



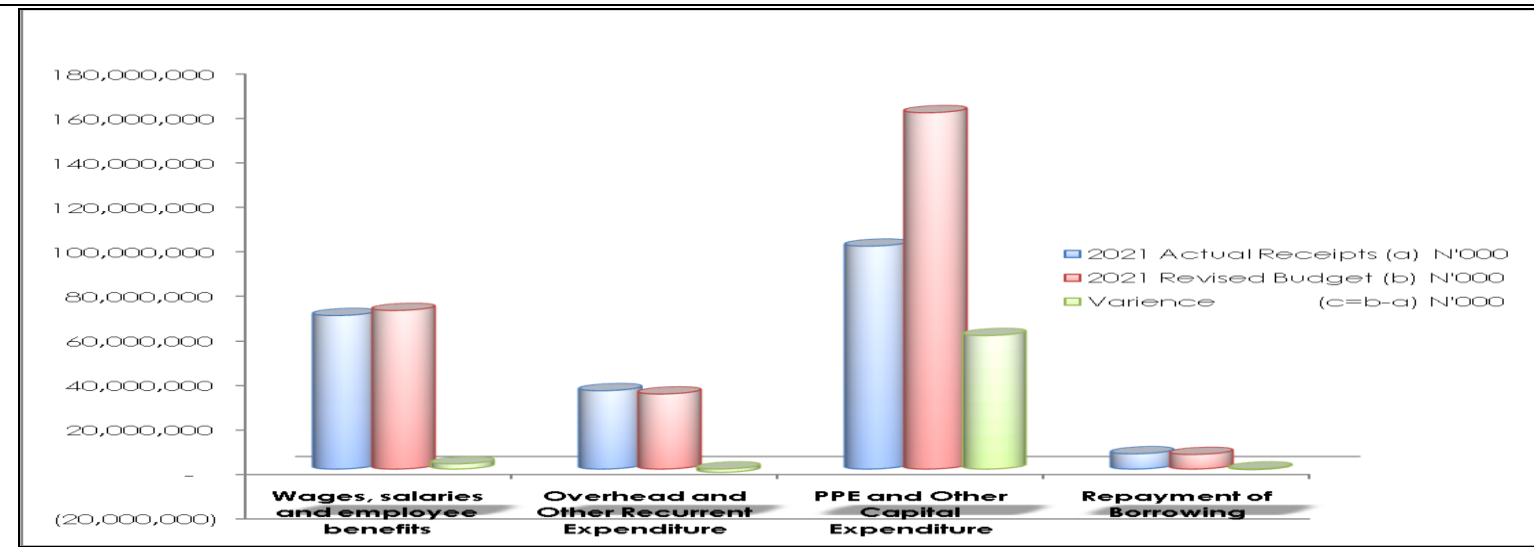
COMPARISON BETWEEN ACTUAL AND BUDGETED INFLOWS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

DESCRIPTION	2022 Actual Receipts (a)	2022 Revised Budget (b)	Variance (c=a-b)	Budget Deviation d = (c/b)%
	N'000	N'000	N'000	%
Statutory Allocation (FAAC)	60,214,943	70,890,829	(10,675,885)	(15)
Value Added Tax (VAT)-(FAAC)	45,809,734	51,556,575	(5,746,841)	(11)
Other Receipts (FAAC)	35,628,590	13,126,367	22,502,223	171
Internally Generated Revenue (IGR)	42,509,912	40,722,447	1,787,465	4
Other Revenue (State)	548,647	-	548,647	0
Aids and Grants (Capital Receipts)	27,031,419	39,175,888	(12,144,469)	(31)
Proceeds from Borrowing	-	20,543,333	(20,543,333)	(100)
Other Capital Receipts	-	8,275,000	-	0
Opening Balance	31,501,621	31,952,720	(451,099)	(1)
Total Inflows	243,244,865	276,243,159	(24,723,294)	(9)



COMPARISON BETWEEN ACTUAL AND BUDGETED OUTFLOWS
FOR THE YEAR ENDED 31ST DECEMBER, 2022

DESCRIPTION	2022 Actual Receipts (a)	2022 Revised Budget (b)	Variance (c=b-a)	Budget Deviation d = (c/b)%
	N'000	N'000	N'000	%
Wages, salaries and employee benefits	69,292,036	71,305,282	2,013,246	3
Overhead and Other Recurrent Expenditure	38,362,767	40,295,473	1,932,705	5
Grant and Subsidy	3,692,586	4,397,267	704,681	16
PPE and Other Capital Expenditure	100,218,790	160,245,137	60,026,347	37
Total Outflows	211,566,179	276,243,159	64,676,979	23



Kano State Government

Financial Statements For The Year Ended 31st December, 2022

Notes To The Financial Statements

Notes	Codes	Description	31 Dec, 2022 ₦'000	31 Dec, 2021 ₦'000
1	1101	FAAC ALLOCATION		
1a	11010101	Statutory Allocation	60,214,943	56,166,515
1b	11010201	Value Added Tax (VAT)	45,809,734	38,586,912
			106,024,677	94,753,428
		Note*		
1ai		Statutory Allocation received in the year ended 2021		56,166,515
		Less: Statutory Allocation for Dec. 2020 Rec. in Jan 2021		(4,019,438)
		Eleven months Statutory Allocation Received		52,147,077
		Add: Statutory Allocation for Dec. 2021 Rec. in Jan 2022		5,280,382
		Adjusted Statutory Allocation for the year 2021		57,427,460
1aii		Note*		
		Statutory received in the year ended 2022	60,214,943	
		Less: Statutory for Dec 2021 Rec. in Jan 2022	(5,280,382)	
		Eleven months FAAC Received	54,934,561	
		Add: Statutory for Dec 2022 Rec. in Jan 2023	6,897,486	
		Adjusted Statutory for the year 2022	61,832,047	
		*Details of Statutory Allocation (See, Schedule 1)		
1bi		Note*		
		VAT received in the year ended 2021		38,586,912
		Less: VAT for Dec 2020 Rec in Jan 2021		(3,242,137)
		Eleven months VAT Received		35,344,775

		Add: VAT for Dec 2020 in Jan 2021			3,789,958
		Adjusted VAT for the year 2021			39,134,733
1bii		Value Added Tax received in the year ended 2022		45,809,734	
		Less: Value Added Tax for Dec 2022 Rec in Jan 2023		(3,789,958)	
		Eleven months Value Added Tax Received		42,019,776	
		Add: Value Added Tax for Dec 2022 in Jan 2023		4,629,788	
		Adjusted Value Added Tax for the year 2022		46,649,564	
		*Details of VAT (See, Schedule 1)			
2	110110	Other Receipts' (FGN)		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	11010401	Differential Exchange Gain.		232,472	264,461
	11010601	Excess Bank Charges		182,970	21,023
	11010601	Non Oil Excess Revenue		46,829,321	7,596,856
	11010601	Oil Excess Revenue Acct		7,933	6,611
	11010601	Foreign Excess Crude Oil		937,605	3,180,988
	11010601	Domestic Excess Crude Oil		479,389	283,166
	11010601	Excess Non Oil Account		-	3,939,280
	11010801	Solid Minerals		-	75,126
	11010901	Forex Equalization Fund		-	230,665
	11010802	Non mineral Revenue		1,900,037	-
	11011001	Electronic money trf. Levy		748,684	-
				51,318,411	15,598,177
		Note*			
2i		Other Receipts from FAAC in the year ended 2021			15,598,177
		less: Other Receipts for Dec 2020 Rec in Jan 2021			(494,286)
		Eleven months Other FAAC Received			15,103,891
		Add: Other Receipts for Dec 2020 in Jan 2021			2,277,496
		Adjusted Other Receipts for the year 2021			17,381,387
2ii		Other Receipts from FAAC in the year ended 2022		51,318,411	

		less: Other Receipts for Dec. 2021 Rec. in Jan 2022		(2,253,319)	
		Eleven months Other FAAC Received		49,065,092	
		Add: Other Receipts for Dec. 2022 Rec. in Jan 2023		5,267,648	
		Adjusted Other Receipts for the year 2022		54,332,740	
		Note 1* Other Receipts January to December 2022			
		Other Receipt for the year 2022 as per FAAC File	51,318,411		
		Less: Amount received for Other Receipts as per Bank Statement (2022)	35,628,590		
		Amount Receivable for the year 2022	15,689,821		
		*Details of other receipts (See, Schedule 2)			

3	130101	Aids & Grants					
		MDAs/Projects	Opening Balance	Amount Received 2022	Amount Available for Expenditure 2022	Expenditure 2022	Balance as at 31st Dec, 2022
3i	13010101	Internal Grants	N'000	N'000	N'000	N'000	N'000
1		Rural Access and Agricultural Mobility Projects Directorate	200	150,000	150,200	73,399	76,801
2		Kano State College of Education And Preliminary Studies (KSCEPS)	35,367	670,070	709,016	636,144	72,872
3		Yusuf Maitama Sule University, Kano	276,464	855,112	1,277,757	989,251	288,505
4		Kano State Library Board	203	14,267	14,267	14,267	-
5		Kano State Qur'anic And Islamiyya Schools Mangement Board	11,525	-	5	-	5
6		University of Science and Tecnology Wudil	478,404	275,643	413,189	147,879	265,310
7		Accountant General MOF (Matching Fund)	-	531,740	531,740	531,740	-
8		Ministry of Acgriculture	-	41,903	41,903	19,035	22,868
9		Kano State Polytechnic	434,082	595,779	1,058,841	721,946	336,895
10		Sa'adatu Rimi College of Education	87,612	647,839	715,043	515,363	199,680

		Kumbotso Kano					
11		SUBEB (UBEC Marching Grant)	644,761	3,107,746	3,107,746	1,837,875	1,269,871
		Sub-total	1,968,618	6,890,098	8,019,705	5,486,899	2,532,807
3ii	13020401	External Grant					
12		KNARDA					
a		Kano State Agropastoral Development Project (KSADP)	882,169	5,442,099	6,324,268	4,990,117	1,334,151
b		KANO FADAMA CARES	-	1,323,763	1,323,763	1,296,621	27,142
13		Rural Access and Agricultural Mobility Projects Directorate	1,676,185	249,870	1,926,055	224,471	1,701,584
14		Kano State Bureau of Statistics	982	5,553	5,553	5,553	-
15		Kano State Primary Health Care Mgt Board					
a		Primary Health Care Mgt Board (PHMB)	106,246	-	-	-	106,246
b		UNICEF	121,506	1,087,896	1,219,292	1,090,358	128,933
c		Routine Immunization Activities	23,308	329,325	332,850	331,680	1,170
d		HMOU	12,500	122,180	142,488	71,084	71,404
16		COVID 19	675,128	-	675,128	670,264	4,864
17		Basic Health Care Provision Fund	77,152	716,000	1,100,373	430,184	670,189
a		Ministry of health;	205,662	-	205,662		205,662
b		UNICEF	42,554	76,995	119,549	104,301	15,248
c		Health Basket (MoU)	49,365	373,907	429,271	194,768	234,503
e		Regional Disease Surveillance Systems Enhancement (REDISSE)	31,054	5,620	36,212	36,212	-
18		Basic Health Care Provision Fund	2,031	1,885	3,916	2,806	1,110
		SUBEB (BESDA)	-	10,406,228	10,406,228	76,478	10,329,750
		Sub-total	3,905,841	20,141,321	24,250,607	9,524,896	14,831,957
		Total Aids and Grants	5,874,459	27,031,419	32,270,312	15,011,794	17,364,764
		*Details of Aids and Grants (See, Schedule 3)					
4	1201	Tax Revenue				31 Dec, 2022 N'000	31 Dec, 2021 N'000

	12010101	Pay As You Earn (PAYE)	16,113,489	16,311,865
	12010104	Stamp Duties	-	9,781
	12010107	Capital Gains Tax	30,614	8,834
	12010401	Withholding Tax On Dividend	297,559	190,838
	12010402	Withholding Tax On Rent	169,288	148,783
	12010403	Withholding Tax On Bank Interest	366,164	229,264
	12010404	Withholding Tax On Directors Fees	57,139	35,359
	12010405	Withholding Tax On Contracts	672,074	286,067
	12010406	Withholding on Consultancy/Professional Fees	96,248	64,067
	12010407	Withholding on Commission	234,526	113,340
	12010408	Withholding on Royalties	131	25,753
	12020413	Withholding on Consumption	2,203	24,072
	12020414	Other Direct Taxes	423,416	269,958
	12020415	Road Taxes		150,440
	12010501	Direct Assessment	1,026,601	646,308
	12010603	Development Levy	101,015	16,340
	12020153	Presumptive Tax	118,771	-
	12020465	Animal Trade Levy	589	-
	12020461	Agricultural Product/Produced Sales Levy	3,494	-
			19,713,320	18,531,069
		*Details of Internally Generated Revenue (Tax Revenue) (See, Schedule 4A & 4B)		
5		Other Revenue	31 Dec, 2022 N'000	31 Dec, 2021 N'000
5i		Revenue from other Sources		
	12021006	Prior Years Salary Over payment Refunded in 2022	3,002	7,655
	14070101	2% Educational Levy	545,645	247,480
		Sub-Total	548,647	255,135
5ii		Proceeds from Sales of Assets/Investments	31 Dec, 2022 N'000	31 Dec, 2021 N'000

	12020614	Proceeds from the Sales of Assets		2,367	11,887
	14050201	Proceeds from the Sales of Investment in Properties		222,654	314,471
		Sub-Total		225,021	326,357
		Grand Total		773,668	581,492
		*Note: Proceeds from Sales of Investment in Properties (Sales of GPs/Houses)			
		Description	GPs	Houses	Total
		Sales	70	222,584	222,654
		Total	70	222,584	222,654
6	1202	MDAs Revenues (Revenue from exchange transactions)		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	120201	Licenses General		843,209	3,233,771
	120204- 120205	Fines and Fees General		13,143,477	11,525,246
	120206- 120207	Earning and Sales General		1,503,355	631,816
	12020759	Back Duty Recovery		7,306,551	6,479,751
		Total MDAs Revenues		22,796,592	21,870,584
		*Details of Other Revenue State (See, Schedule 6)			
7	120211	Investments Income/Dividend		31 Dec, 2022 N'000	31 Dec, 2021 N'000
7i	12021102	Dividend Received			
		Access Bank Nigeria Plc.		434	-
		Sterling Bank Plc		41	-
		Sub-Total		475	-
7ii	12021103	Increase/(Decrease) in Quoted investment			
		Access Bank Nigeria Plc.		(52)	36
		Sterling Bank Plc		(579)	(2,842)
		Unity Bank		786	(10,999)
		WAPIC		(2)	2

		Sub-Total		152	(13,803)
7iii	12021103	Increase/(Decrease) in Unquoted investment & Bank Deposit			
		Deposit with Crown Agent		(2,751)	6,810
		Sovereign Wealth Fund		537,338	506,058
		Sub-Total		534,587	512,868
		Grand Total		535,214	499,065
		*Details of Investments (See, Schedule 7)			

8	210101	Salaries, Wages and Employee benefits		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	21010101	Staff cost- salaries and wages		61,747,003	56,767,664
	21010103	Consolidated Revenue Fund (CRF) charges		39,512	39,512
	21020202	Staff cost- pension defined contribution plan		7,242,506	6,829,118
				69,029,021	63,636,295
8i		Note*			
		Total Salaries, Wages & Employee Benefits for the year 2022		69,029,021	63,636,295
		Add:			
		Salary arrears Paid in 2022		65,526	-
				69,094,546	63,636,295
		Less: Unpaid Salary Arrears for the year 2022		-	-
				69,094,546	63,636,295
		Less:			
		Salary Over paid in previous years Refunded in 2022		-	(7,665)
		Salary Over paid in 2021 Refunded in 2022		(3,002)	(164)
				69,091,544	63,628,476
		Note*			
		Total Salary for the year 2022		63,628,476	63,012,997
		Less: Salary paid in 2021 refunded in 2022		(3,002)	(164)

				63,625,474	63,012,834
		*Details of Personnel Cost (See, Schedule 5A & 5B)			
9	220201	Transport & Travel (General)		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	22020101	Local Travel & Transport: Training		581,522	464,361
	22020102	Local Travel & Transport: Others		632,654	552,139
	22020103	International Travel & Transport: Training		795,151	322,150
	22020104	International Travel & Transport: Others		273,378	125,711
		Total Transport & Travel		2,282,705	1,464,361
10	220202	Utilities (General)		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	22020201	Electricity Charges		556,223	523,550
	22020202	Telephone Charges		30,674	56,000
	22020203	Internet Access Charges		255,973	352,004
	22020204	Satellite Broadcasting Access Charges		519,089	500,924
	22020205	Water Rates		345,812	425,111
	22020208	Software Charges/License Renewal		670,522	947,975
	22020209	Other Utilities		50,706	15,200
		Total Utilities		2,428,999	2,820,764
11	220203	Materials & Supplies (General)		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	22020301	Office Stationaries/Computer Consumables		816,897	677,845
	22020302	Books		240,487	253,999
	22020303	News Papers		11,524	12,500
	22020304	Magazines and Periodicals		35,990	5,041
	22020305	Printing of Non Security Documents		157,229	125,001
	22020306	Printing of Security Documents		251,817	245,120
	22020307	Drugs/Laboratory/Medical Supplies		816,820	1,003,354

	22020309	Uniforms & Other Clothing		704,413	528,994
	22020310	Teaching Aids & Instruction Materials		312,709	488,792
	22020311	Food Stuff/Catering Material Supplies		4,125,640	3,564,228
	22020312	Sanitary Materials		101,952	105,587
	22020313	Water treatment chemicals(abattoir)		317,001	124,500
	22020314	Examination Materials		156,230	135,500
	22020316	Other Material and Supplies		7,122	6,029
		Total Materials & Supplies		8,055,832	7,276,490
12	220204	Maintenance Services (General)		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	22020401	Maintenance of Motor Vehicle/Transport Equipments		681,151	422,150
	22020402	Maintenance of Office Furniture		208,250	105,009
	22020403	Maintenance of Office Building/Residential Qtrs		466,542	322,010
	22020404	Maintenance of Office IT Equipments		109,401	46,250
	22020405	Maintenance of Plants/Generators		281,621	100,500
	22020406	Other Maintenance Services		69,452	51,451
	22020407	Maintenance of Other Infrastructure		18,005	10,001
	22020410	Maintenace of Street Lightens		30,251	15,879
	22020411	Maintenance of Communication Equipments		19,100	852
	22020417	Maintenance of Other Infrastructure		-	21,188
				1,883,774	1,095,290
13	220205	Training (General)		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	22020501	Local Training		1,988,782	926,598
	22020502	International Training		955,120	276,445
				2,943,903	1,203,043
14	220206	Other Services (General)		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	22020601	Security Services		999,810	709,554
	22020602	Office Rent		50,209	23,500

	22020603	Residential Rent		101,988	56,811
	22020604	Security Vote (Including Operation)		3,312,494	2,194,304
	22020605	Cleaning and Fumigation Services		1,000,985	877,212
		Total ther Services		5,465,486	3,861,381
15	220207	Consulting & Professional Services (General)		31 Dec, 2022	31 Dec, 2022
				N'000	N'000
	22020701	Financial Cunsultancy		510,559	100,012
	22020702	Information Technology Consultancy		401,194	338,700
	22020703	Legal Services		170,512	52,334
	22020704	Engineering Services		200,457	198,221
	22020706	Surveying Services		401,002	333,369
	22020707	Agricultural Consultancy		145,689	254,808
	22020708	Medical Consultancy		150,626	152,333
	22020709	Audit Consultancy		288,958	12,600
	22020710	Research And Documentations		220,523	120,111
	22020712	Other Financial Consulting		30,527	27,407
		Total Consulting & Professional Service		2,520,047	1,589,895
16	220208	Fuel & Lubricant General		31 Dec, 2022	31 Dec, 2021
				N'000	N'000
	22020801	Motor Vehicle Fuel Cost		967,323	512,440
	22020803	Plant/Generator Fuel cost		1,011,532	1,685,700
	22020806	Cooking Gas Fuel cost		587,131	160,764
		Total Fuel & Lubricant		2,565,986	2,358,904
17	220209	Financial charges (General)		31 Dec, 2022	31 Dec, 2021
				N'000	N'000
	22020901	Bank Charges (Other then Interest)		202,725	166,478
	22020902	Insurance Premium		196,763	233,522
	22020904	Other Bank Charges		5,942	16,353
		Total Financial charges		405,430	416,353
18	220210	Miscellaneous Expenses General		31 Dec, 2022	31 Dec, 2021

									N'000	N'000
	22021001	Refreshments & Meals							180,292	152,000
	22021002	Honourarium & Sitting Allowances							301,241	225,558
	22021003	Publicity & Advertisement							68,650	28,330
	22021004	Medical Expenses - Local							51,751	59,800
	22021006	Postage & Courier Cost							12,989	15,000
	22021007	Welfare Package							51,881	33,000
	22021008	Subscription to Professional Bodies							25,292	10,000
	22021009	Sporting Activities							52,010	45,112
	22021010	Direct Teaching & Laboratory Cost							34,002	40,011
	22021011	Other Miscellaneous Expenses							6,855	5,102
	22021019	Medical Expenses - International							168,322	100,000
	22021021	Special Days/Celebration							12,475	607
		Total Miscellaneous Expenses							965,759	714,520
19	220401	Grants & Other Contribution							31 Dec, 2022 N'000	31 Dec, 2021 N'000
	22040105	Grants to Government Owned Companies/Parastatals-Current							2,882,360	1,633,869
	22040109	Grants to Communities/NGOs							810,225	-
		Total Grants & Other Contribution							3,692,585	1,633,869
		*Details of Overhead Cost (See, Schedule 8)								
20	22020701	Cost of IGR Collection							31 Dec, 2022 N'000	31 Dec, 2021 N'000
		Split Payment to Lead Consultants							-	2,789,247
		Technical Service Commission							1,751,194	-
		1.5% Incentives							250,095	278,925
		Over Head							322,302	-
		Total							2,001,289	3,068,172
21i	4401	Depreciation for the Year 2022								
		Properties Plants and Equipments (PPE)	Land and Building	Plants and Machineries	Motor Vehicle	Office Equipment	Furniture and Fixture	Infrastructure Assets	Life Assets	Total
		Cost	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000

		Opening balance as at 1st January, 2022	22,406,662	2,490,855	3,674,244	3,236,059	1,097,302	64,818,233	71,126	97,794,481
		Additional during the year	8,679,992	2,500,067	6,271,013	1,338,524	1,792,488	55,223,708	81,126	75,886,919
		Reclassification	-	-	-	-	-	-	-	-
		Disposal	-	-	-	(2,367)	-	-	-	(2,367)
		Write-off	-	-	-	-	-	-	-	-
		Balance as at 31st December, 2022 (A)	31,086,654	4,990,922	9,945,257	4,572,216	2,889,790	120,041,941	152,252	173,679,033
		Accumulated Depreciation:								
		Opening balance as at 1st January, 2022	(1,138,897)	(444,127)	(2,038,654)	(3,436,738)	(324,872)	(36,303,051)	(13,327)	(43,699,667)
		Additional during the year (B)	(777,166)	(748,638)	(2,655,384)	(1,257,359)	(650,203)	(30,010,485)	(3,540)	(36,102,776)
		Balance Carried forward 31st December, 2022	(1,916,063)	(1,192,765)	(4,694,038)	(4,694,097)	(975,075)	(66,313,536)	(16,867)	(79,802,443)
		Net Book Value as at 31th December 2022 A-B=C	30,309,488	4,242,283	7,289,874	3,314,857	2,239,587	90,031,456	148,712	137,576,257
21ii	4401	Depreciation for the Year 2021								
		Properties Plants and Equipments (PPE)	Land & building	Plants and machineries	Motor vehicle	Office equipment	Furniture & fixture	Infrastructure assets	Life assets	Total
		Cost	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
		Opening Balance as at 1st Jan 2021	14,075,217	15,566	1,171,663	3,158,847	12,868	31,055,476	41,875	49,531,513
		Addition During the Year	8,905,974	2,914,852	3,852,834	1,304,682	1,403,006	55,368,835	31,791	73,781,974
		Reclassification								
		Disposal			(11,887)					(11,887)
		Write Offs								
		Balance Carried forward 31st December 2021 (A)	22,981,191	2,930,418	5,012,611	4,463,529	1,415,874	86,424,311	73,666	123,301,600

		Accumulated Depreciation:								
		Balance Brought Forward 1st Jan, 2021	(564,368)	(4,565)	(700,287)	(2,209,267)	(6,301)	(14,696,973)	(10,787)	(18,192,547)
		Addition During the Year 2021	(574,530)	(439,563)	(1,338,367)	(1,227,470)	(318,572)	(21,606,078)	(2,540)	(25,507,120)
		Balance Carried Forward 31st Dec, 2021 (B)	(1,138,897)	(444,127)	(2,038,654)	(3,436,738)	(324,872)	(36,303,051)	(13,327)	(43,699,667)
		Net book Value as at 31st Dec, 2021 (A-B) = C	22,406,662	2,490,855	3,674,244	3,236,059	1,097,302	64,818,233	71,126	97,794,480

21iii	24	Depreciation			
	2401	Depreciation on Plants Properties and Equipments (PPE)		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	240101	Land and Buildings (General)		777,166	574,530
	240104	Motor Vehicles (General)		2,655,384	1,338,367
	240102	Infrastructure Assets (General)		30,010,485	21,606,078
	240103	Plants and Machinerics (General)		748,638	439,563
	240105	Office Equipments (General)		1,257,359	1,227,470
	240106	Furniture and Fixture (General)		650,203	318,572
		Life Assets (General)		3,540	2,540
				36,102,776	25,507,120
22		Unclassified Assets			140,838,040
The total sum of N140,838,040,000 represents capital expenditure which was meant to be expensed as per the previous accounting basis adopted (IPSAS CASH BASIS). Therefore, during the migration process to IPSAS ACCRUAL BASIS it should be classified as PPE, but as a result of insufficient information it remained unclassified until assets register is established.					
*Details of Capital Expenditure (See, Schedule 11 & 12a, 12b)					
23	310901	Investments in Securities		31 Dec, 2022 N'000	31 Dec, 2021 N'000
i	31090101	Quoted Investments			
		Sterling (NAL Marchant Bank Plc)		7,368	7,947
		Access Bank Plc (Intercontinental Bank)		556	609
		Unity Bank		43,210	42,425
		WAPIC Insurance Plc		6	8
		Sub total		51,141	50,989
ii	31090102	Unquoted Investments			
		NNDC		51,300	51,300
		KSIP		456,000	456,000
		Dala Building		1,232,864	1,232,864
		Sovereign Wealth Fund		6,777,918	6,240,581
		Niger Delta Power Holding Company		19,388	19,388
		Sub total		8,537,470	8,000,132

		Grand Total		8,588,611	8,051,121
24	31090106	Investments in Properties		31 Dec, 2022 N'000	31 Dec, 2021 N'000
		Housing Corporation (Sheikh Khalifa I. Rabiou, Sheikh N. Kabara & Sheikh Jaafar)		22,528,478	22,751,132
				22,528,478	22,751,132
		Note*			
		Balance brought forward as at 1st January 2022	22,751,132		
		Less: Sales (Proceedings) during the year 2022	(222,654)		
		Closing Balance at at 31st December 2022	22,528,478		
		*Details of Investments (See, Schedule 7)			
25	310201	Cash and cash equivalents		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	31020103	MDAs Bank Balances (Annual Board of Survey)		4,962,588	4,750,900
	31020104	Treasury Bank Balances		9,751,151	23,338,169
	31020106	Capital Receipts (Grants) Balances		17,359,900	3,313,875
	31020108	Deposit with Crown Agent		95,926	98,676
				32,169,565	31,501,620
		Note: Closing balance of the total Aids and Grants will be N17,359,900 in stead of N17,364,764 because the Closing balance of COVID 19 account is included in the Treasury Bank Balances (Central Accounts Balances)			
		*Details of Cash and Cash equivalents (See, Schedule 9 & 13)			
26	31060	Receivables		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	31060401	Revolving Loans Granted		674,431	638,752
	31060401	FAAC Arrears:		30,615,297	13,725,391
	31060401	Salary Over payment Arrears		-	50
				31,289,728	14,364,192
		*Details of Receivable (See, Schedule 14)			

27	310501	Inventories (Stock) MDAs		31 Dec, 2022 N'000	31 Dec, 2021 N'000
		Deputy Governors Office		102	100
		School Of Health Technology		-	12,510
		Drugs Management and Consumable Supplies Agency		170	1,996
		Kano State Independence Electoral Commission		324	50
		Kano State Senior Secondary School Management Board		-	506
		Ministry for Higher Education		-	142
		Ministry for Local Government		114	-
		Ministry of Finance		32,256	188
		Office of the Auditor General (Local Government)		23	1,407
		Pension Board Trustee		-	505
		Kano State Fire Service		-	148
		Office of the Secertary to the The governor		-	1,707
		School of Basic Medwifery Kano		-	29
		Ramp Directorate		-	7
		Contributory Health Care Management Agency		-	133
		Knupda		-	724
		Office of the Executive Governor		-	632
		College of Nursing and Midwifery		-	133
		KANINVEST		-	1,412
		Judicial Service Commission		-	210
		Reasech Eval. & Political Affiars Directorate		-	187
		Ministry of Planning & Budget		-	1,621
		College of Science and Technical		-	69
		Kano Internal Revenue Service		411,950	
		Kano State Censorship Board		2,351	
		Kano State Sport Commission		3,338	
		Kano Urban Beautification And Landscaping Agency		1,703	

		School of Hygene, Kano		-	210
		Science and Technical School Board		1,660	1,580
		Yusuf Maitama Sule University		2,618	1,197
				-	20,462
TOTAL				456,609	47,863
28	4102	Debt Stock		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	410201	Internal Debts		77,219,601	84,446,711
	410202	External Debts		46,124,674	47,178,446
		Total		123,344,275	131,625,157
28i	4203	Long Term borrowing			
		Internal Debts		67,130,019	75,006,561
		External Debts		44,713,594	45,678,025
		Sub-Total		111,843,613	120,684,586
28ii	4106	Short Term Borrowing			
		Internal Debts		10,089,582	9,440,150
		External Debts		1,411,080	1,500,421
		Sub-Total		11,500,662	10,940,571
		Grand-Total		123,344,275	131,625,157
28iii	2206	Repayment of Loan (Total Debt Service)		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	220303	Principal Amount		9,320,077	7,777,576
	220601 & 220602	Public Debt Charges		6,843,557	4,793,475
				16,163,634	12,571,051
		*Details of Repayment (See, Schedule 10)			
29	410401	Payables and other liabilities		31 Dec, 2022 N'000	31 Dec, 2021 N'000
	41040102	Kano State Pension Fund Trustees		7,862,789	7,862,789

	41030102 & 41030103	Tax Deductions		101,057	1,301,057
	41010101	Retention		45,048	141,002
	41040105	Contractors Liabilities		41,564,993	31,952,720
	41040101	Salary Arrears		802,474	662,226
	41030214	Public Debt (FAAC)		1,497,039	1,370,620
		Total Payables as at 1st January, 2022		51,873,400	43,290,413
		Note*			
		Contractors Liabilities/Arrears			
		Opening Balance as at 1st January 2022	31,952,721		
		Add: Verified Contractor Liabilities (2014 to 2021)	3,996,445		
		Total Contractors Liabilities Verified	35,949,166		
		Less: Settlement During the year 2022	(4,512,332)		
		Total Contractors Liabilities after Settlement	31,436,834		
		Add: Contractors Liabilities for the year 2022	10,128,159		
		Closing Balance as at 31st December 2022	41,564,993		
		*Details of Payables (See, Schedule 15)			
30		Proceeds from Borrowing			
		Internal Loan			
		Contractual Obligation		-	18,425,000
		Commercial Bank Loan		-	20,000,000
		FGN Intervention (Stabilization Fund)		-	4,000,000
		Total		-	42,425,000
		Note*			
		Loan Repayment for the year ended 2021			12,384,104
		less: Repayments for Dec 2020 Paid in Jan 2021			(367,500)
		Eleven months Loan Repayments (FAAC Deduction)			12,016,604
		Add: Repayments for Dec 2021 Paid in Jan 2022			1,370,620
		Adjusted Loan Repayments for the year 2021			13,387,223

		Loan Repayment for the year ended 2022	16,131,796		
		less: Repayments for Dec 2021 Paid in Jan 2022	(1,370,620)		
		Eleven months Loan Repayments (FAAC Deduction)	14,761,176		
		Add: Repayments for Dec 2022 Paid in Jan 2023	1,497,039		
		Adjusted Loan Repayments for the year 2022	16,258,215		
		*Details of Debt Stock (See, Schedule 10)			
31		Changes in Net Surplus		31st Dec, 2022	31st Dec, 2021
		Statutory Arrears 2022		5,280,382	3,719,812
		VAT Arrears 2022		3,789,958	3,242,137
		Other Receipts Arrears 2022		2,277,496	2,832
		Investment Income Received		-	2,565
		Salary Refunded		3,002	1,801
				11,350,838	6,969,148
32	43020102	Changes in Capital Grants (Prior year adjustments)		31st Dec, 2022	31st Dec, 2021
		NEWMAP		-	(945,538)
		APPEALS		-	(1,394,621)
		Public Debt Arrears 2022		(1,370,620)	68,651
		Aids and Grants Expenditure		(15,011,794)	(8,487,582)
				(16,382,414)	(10,759,090)
33	43020102	Other Changes in Equity (Prior year adjustments)		31st Dec, 2022	31st Dec, 2021
		DMO Reconciliation		-	(28,545,208)
		Contractors Settlement During the Year 2022		(4,512,332)	(5,251,716)
		Verified Contractor Liabilities (2014 to 2021)		(3,996,445)	
		Settlement of Tax Liability During the year 2022		(1,200,000)	-
		Unreported Tax Liability Settled		-	(200,000)
		Retention Fees Payment During the Year 2022		(95,954)	(763,099)
		Adjusted Loans (Ancore Borrowers & SMEDF)		(1,039,195)	-
		Pension Fund Adjustment		(7,670,123)	-

				(18,514,048)	(34,760,023)
34	43030102	Changes in Exchange Translation		31st Dec, 2022	31st Dec, 2021
		Deposit with Crown Agent		(2,751)	6,810
		Sovereign Wealth Fund		537,338	506,058
		Foreign Debt Fair Value Adjustments (37a)		(2,690,039)	(1,923,673)
				(2,155,452)	(1,410,805)
		Note*			
		Crown Agent Balance as at 31st December 2022 (£177,341.38 @ N540.91)		95,926	
		Crown Agent Balance as at 31st December 2021 (£177,341.38 @ N556.42)		(98,676)	
		Loss on foreign exchange translations		(2,751)	
		Sovereign Wealth Fund as at 31st December 2022 (\$15,110,731 @ 448.55)		6,777,918	
		Sovereign Wealth Fund as at 31st December 2021 (\$15,110,731 @ 412.99)		6,240,581	
		Gain on foreign exchange translations		537,338	
34i	22090101	Foreign Debt Fair Value Adjustment (Loss on Exchange transaction)			
		Description	Book Value N'000	Market Value N'000	Gain/Loss N'000
1		National Urban water Reform Sector	1,402,514	1,402,514	-
2		Multi-State Road Project	2,560,729	2,124,536	(436,193)
3		Malaria Control Booster Project	1,991,504	1,855,042	(136,462)
4		State Education sector Project	9,417,544	9,299,491	(118,053)
6		Third National Fadama Development	2,201,123	2,144,195	(56,928)
7		Health system development project 11(Add	681,333	653,997	(27,336)
5		Commercial Agricultural Development	6,613,116	6,404,347	(208,769)
8		Malaria Control Booster Project (Add	3,391,925	3,321,893	(70,032)
9		National Erosion and Watershed Mgt. Project (NEWMAP)	2,064,950	2,064,950	-
10		Rural Access Agricultural Marketing Project	1,636,266	-	(1,636,266)
11		Agro Processing Prod. Enh. & Live hood Support (APPEALS)	15,217,443	15,217,443	-
		Total	47,178,447	44,488,408	(2,690,039)

35		Accumulated Surplus/(Deficit)			
		Opening Balance as at 1st January 2022	140,430,859		
		Surplus for the year 2022	56,468,411		
		Additional Capital Grants	27,031,419		
	43020102	Changes in Net Surplus (Prior year adjustments) (Note 32)	11,350,838		
	43020102	Changes in Capital Grants (Prior year adjustments) (Note 33)	(16,382,414)		
	43020102	Other Changes in Equity (Prior year adjustments) (Note 34)	(18,514,048)		
	43030102	Changes in Exchange Transaction (Note 35)	(2,155,452)		
			198,229,612		

**STATEMENT OF ACCOUNTING POLICY
2022 FINANCIAL STATEMENT**

OFFICE OF THE ACCOUNTANT-GENERAL OF KANO STATE

List of Abbreviations/Acronyms

Abbreviation/Term Description

COA Chart of Accounts

FAAC Federation Accounts Allocation Committee

FGN Federal Government of Nigeria

FRC Financial Reporting Council

GAAP Generally Accepted Accounting Principles

GBEs Government Business Enterprises.

GPFS General Purpose Financial Statement

IPSAS International Public Sector Accounting Standards

MDAs Ministries, Departments and Agencies

FRCoN Financial Reporting Council of Nigeria

Introduction

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a standardized Chart of Account (CoA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced for adoption by all tiers of Government in Nigeria. The standardized CoA and the GPFS have become necessary to implement so as to ensure uniformity in public sector accounting reporting in Nigeria as a fundamental prerequisite towards adopting IPSAS.

In order to ensure an effective and efficient utilization of the CoA and GPFS, Accounting Policies have been developed as a set of guidelines to direct the Processes and Procedures relating to financial reporting in Nigeria. These guidelines shall be a universally agreed framework for financial reporting in Nigeria.

This Accounting Policy has been developed to address the following fundamental accounting issues:

- i. Definition of Accounting Terminologies;
- ii. Recognition of Accounting Items;
- iii. Measurement of Accounting Items, and
- iv. Accounting treatment of items.

Therefore, this Accounting Policy shall be subject to periodic review and update as shall be deemed necessary by the relevant entities.

1. General Information

The Kano State Government

Kano State is one of the 36 States making up the Federation of Nigeria. The State was created in 1967 out of the former Northern Region of Nigeria. Initially it comprised the present day Jigawa State before the later was created in 1992. Kano City is the capital of the State which has 44 local governments.

The State Government is tasked with the responsibility of administering the affairs of State. This responsibility includes provision of policies to address administration of revenue generation, expenditure, social, cultural, religious, and human and capital development as well as security among others.

The Kano State Government is comprised of three tiers - the Executive, headed by the Executive Governor and assisted by the members of the Executive Council, Civil and Public servants working in the various Ministries, Departments and Agencies; the Legislature headed by Rt. Hon. Speaker, assisted by elected members of the House of Assembly and the Judiciary headed by Chief of Judge.

The State, with an estimated population of more than 15 million inhabitants and the most populous State in the country.

2. Basis of Preparation

The GPFS have been prepared under the historical cost convention and in accordance with International Public

Sector Accounting Standards (IPSAS) and other applicable standards as defined by the Fiscal Responsibility Commission (FRC).

3. Fundamental Accounting Concepts

The following fundamental accounting concepts were taken into consideration as the basis of preparing these GPFS:

- i. Accrual basis concept;
- ii. Going concern concept;
- iii. Consistency concept
- iv. Under stability;
- v. Materiality;
- vi. Relevance;
- vii. Prudence;
- viii. Completeness etc.

4. Accounting Period

The accounting year (fiscal year) shall be from 1st January to 31st December. Each accounting year is divided into 12 calendar months (periods) and shall be set up as such in the accounting system.

5. Reporting Currency

The General Purpose Financial Statements have been prepared in the Nigerian Naira (N) and rounded up to the nearest thousands.

6. Consolidation Policy

The Consolidation of the State General Purpose Financial Statements have been based on Accrual Basis of Accounting. All Ministries, Department and Agencies of the Government are been consolidated except Government Business Enterprises (GBEs). The State Consolidation of the General-Purpose Financial Statements have been in agreement with the provisions of all the relevant legal requirements.

7. Notes to the General-Purpose Financial Statements

Notes to the accounts formed an integral part of the GPFS and have been presented in a systematic manner. The Items in the Statements are crossed reference to any related information in the Notes.

8. Comparative Information

The General Purpose Financial Statements disclosed all numerical information relating to previous period.

9. Budget Figures

The State budget figures are from the approved budget in accordance with the Appropriation Act prepared in Cash Basis.

10. Revenue

All revenues accruing to the State have been recognized when it is due and not when received. The State revenue has been classified as Tax and Non-Tax Revenue.

11. Aid and Grants

Aid and Grants to the State are recognized as income on entitlement, while aid and grants to other State's agencies and Parastatals are recognized as expenditure on commitment.

12. Subsidies, Donations and Endowments

Subsidies, Donations and Endowments to the State are recognized as income when money is received, or entitlement to receive money is established; except where fulfillment of any restrictions attached to these monies is not probable.

13. Expenses

All expenses have been reported on an accrual basis, i.e. all expenses are recognized in the period they are incurred or when the related services are enjoyed, irrespective of when the payment is made.

14. Employee Entitlements:

Short term benefits: The State accrues for the following short-term benefits in the period in which the associated

services are rendered by its employees; salaries, wages. The State recognizes short-term employee benefit costs when the employee rendered services in exchange for these benefits and a liability to the extent that the benefits are not yet paid at the reporting date.

Defined contribution plan: The State operates a defined contribution pension scheme for its employees which is independent of its finances and is managed by Kano State Pension Fund Trustees. The scheme is funded by contributions from the State and its employees in the proportion of 17% and 8% of employees' eligible emoluments respectively. The State has no further payment obligations once the contributions have been paid. Contribution payable is expensed under staff costs and unpaid contributions are recorded as a liability.

However, the State may have constructive contingent liability of unpaid pension liabilities in the event the Kano State Pension Fund Trustees are unable to extinguish such liabilities. The event that will result in this contingent liability has not occurred and consequently the liability has not been measured/established and, no liability has been accrued in these financial statements.

15. Interest on Loans

Interest in loans has been treated as expenditure or as a charge in the financial performance report (Statement of Financial Performance).

16. Foreign currency transactions:

Foreign currency transactions throughout the year have been converted into Nigerian Naira at the ruling (Central Bank of Nigeria -CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, have been valued at the exchange rates prevailing on that date. Foreign Exchange gains/losses are recognized in the Statement of Financial Performance. Also, the gain or loss from the exchange translation of foreign transactions are recognized in the reserve (translation reserve).

17. Statement of Cash flow

This statement has been prepared using the direct method in accordance with the format provided in the GPFS.

The Cashflow statement consists of three (3) sections:

- i. Operating activities: These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.
- ii. Investing activities: These are those activities relating to the acquisition and disposal of non-current assets.
- iii. Financing activities: These comprise the change in equity and debt capital structure of the Government.

18. Cash & Cash Equivalent

Cash and Cash Equivalent means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the State Government invests as part of its day-to-day cash management. Therefore, the Cash and Cash Equivalent is reported under Current Assets in the Statement of Financial Position.

19. Inventories

Inventories are valued at the lower of cost and net realizable value and they are reported under Current Assets in the Statement of Financial Position.

20. Accounts Receivable:

Accounts Receivables are shown at estimated realizable value after providing for bad and doubtful debts.

21. Prepayments

Prepaid expenses are amounts paid in advance of receipt of goods or services. Prepaid expenses can represent payments made early in the year for benefits to be received over the latter part of the year, or payments made in one year for benefits to be received in subsequent years. Prepayments for which the benefits are to be derived in the following 12 months should be classified as Current Assets. Where the benefits are expected to accrue beyond the next 12 months, it should be accounted for as a Long-Term Prepayment and classified as Non-Current Assets.

Prepayments that are identifiable with specific future revenue or event, e.g. adverts, should be expensed in the period in which the related event takes place; those that relate to specific time periods, e.g. insurance, rent,

leasehold premises, should be recognized as an expense in such periods.

Prepayments not exceeding e.g. N10,000.00 shall be expensed immediately, except there is a possibility of obtaining a refund or credit within the same financial year. (However, threshold to be determined by the respective tier of government).

22. Loans Granted

Loans Granted to other Government Agencies, Parastatals and staff are shown at estimated realizable value after providing for bad and doubtful debts.

23. Investments

These are valued at cost except for State Government Stock, Treasury Bills and Certificates of Deposit, which are valued at face value, which is not materially different from cost. Revenue and expenses in relation to all investments are recognized in the Statement of Financial Performance.

24. Property, Plant & Equipment (PPE)

These are assets that have been acquired or constructed and held for use from which benefits are derivable beyond a financial year. The following formed part of expenditure on PPE:

- i. Amounts incurred on the purchase of such assets. Consumables are to be wholly expensed irrespective of their amounts.
- ii. Construction Cost- including materials, labour and overheads.
- iii. Improvements to existing PPE, which significantly enhance their useful life.

Cost

The cost of an item of PPE comprises of purchase price, including import and non-recurring costs and any directly attributable costs of bringing the asset to its location and working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. PPE have been stated at cost or at their professional valuation less accumulated depreciation.

The amount recorded for a PPE includes all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the Service. Accordingly, the cost of the assets includes acquisition or construction costs, custom duties, transportation charges, professional fees and installation costs. Cash discount has been netted against the cost of the assets.

Capitalization. The capitalization threshold shall be N50,000 (Fifty thousand naira). Only amounts spent in connection with the above and whose values exceed (Fifty thousand naira) N50,000 shall be capitalized.

All assets equal to or above this amount shall be recorded in the Fixed Assets Register. However, in certain cases, individual insignificant value items such as chairs and tables, printers and UPS, etc were appropriately aggregated and apply the capitalization threshold to the aggregate value.

Fixed assets whose costs are below the capitalization threshold are charged appropriately to the following accounts: office supplies – furniture, office supplies – IT equipment, office supplies – household equipments, etc.

Where an asset's category already exists for a newly acquired asset below the capitalization threshold, such assets are capitalized irrespective of their cost and recorded in the fixed assets register under the appropriate category

Depreciation:

The cost of PPE has been written off, from the time they are brought into use, on a straight-line basis over their expected useful lives as follows:

- a. Buildings 2.5%
- b. Plant and Machinery 15%
- c. Motor Vehicles 26.7%
- d. Office Equipment 27.5%
- e. Furniture and Fittings 22.5%

f. Infrastructure 25%

The full depreciation charge has been applied to PPE in the months of acquisition and disposal, regardless of the day of the month the transactions was carried out. Fully depreciated assets that are still in use are carried in the books at a net book value of N10.00

Thus, Capital expenditure of the initial year of migration (i.e 2017) will henceforth be recognized as unclassified asset prior to asset register and valuation. So, in this regard capital expenditure in 2017 that were expensed have been reversed with the treatment as follows: The total amount was debited to asset account and the corresponding entry was credited to equity account.

Revaluation

The State's PPE are re-valued periodically in accordance with International Best Practices.

Surplus arising from the revaluation has to be transferred to the revaluation reserve in the financial position under reserves and to the statement of changes in net assets/equity. In case of revaluation deficit, it shall be set against the respective asset value and the corresponding entry to either the revaluation reserve - if surplus exists on the same class of asset, or to the statement of financial performance as an expense.

Disposal

Gains or losses on the disposal of fixed assets has been included in the income statement as either an income or expense respectively.

Impairment

The State has conducted an impairment review of its PPE where it suspects that impairment has occurred.

Investment PPE

These are cash-generating PPE owned by the State. The cost, capitalisation, depreciation and impairment of Investment PPE are same with PPE, but has been reported separately in the GPFS. Moreover, measurement of

investment property is at fair value at the period end and any fair value gain or loss is recognized in the Statement of Financial Performance.

Investment Income

The State earned rental income from an investment property shall be presented in the Statement of Financial Performance as investment income.

25. Loans & Debts

Loans are funds received to be paid back at an agreed period of time. They are classified under liability in the General Purpose Financial Statement and are categorized as either short or long term.

Short-term loans and debts are those repayable within one calendar year, while long-terms loans and debts shall fall due beyond one calendar year.

Unremitted Deductions

Unremitted Deductions are monies owed to third parties such as tax authorities, schemes and associations and other government agencies. These include: tax deductions and other deductions at source.

These amounts were stated in the GPFS at their repayment value, which has been treated as Current Liabilities in the Statement of Financial Position.

26. Payables-Accrued Expenses

These are monies payable to third parties in respect of goods and services received. Therefore, accrued Expenses for which payment is due in the next 12 months are classified as Current Liabilities. Where the payments are due beyond the next 12 months, has been accounted for as Non-Current Liabilities.

27. Current Portion of Borrowings

This is the portion of the long-term loans/ borrowings that is due for repayment within the next 12 months. This portion of the borrowings have been classified by the State under Current Liabilities in the Statement of

Financial Position.

28. Public Funds

These are balances of the State Government funds at the end of the financial year. They are classified under the Non-Current Liabilities in the Statement of Financial Position and include: Trust Funds, Revolving Funds and other Funds created by State.

29. Reserves

The State has classified Reserves under equity in the Statement of Financial Position and include: Statement of Financial Performance Surpluses/ (Deficit) and the Revaluation Reserve, Exchange Translation Reserve, etc.

30. Contingent Liability

A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognized because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured. The State will only disclose Contingent liabilities in the Notes to the GPFS.

31. Contingent Assets

Contingent assets are possible future assets arising from past event(s) whose existence will be confirmed on the occurrence or non-occurrence of one or more uncertain future event(s) not wholly within control of the entity. The State shall only disclose the contingent asset in the Notes to the GPFS

32. Financial Instruments

These form part of the State Government's everyday operations. These financial instruments include Bank Accounts, Short Term Deposits, Trade and Accounts Receivable, Trade and Accounts Payable and Term Borrowings, all of which are recognized in the Statement of Financial Position. Revenue and expenses in relation to all financial instruments are recognized in the Statement of Financial Performance.

SCHEDULE 1

Statutory Revenue Allocation from FAAC 2022

Months	Net Statutory Allocation a	Foreign Deductions b	Domestic Deductions c	Ecological Deductions d	Total Deductions e=(b+c+d)	Gross Statutory Allocation f = (a+e)	VAT (g)	Total Statutory Rec h= (f+g)
	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January 2022 (Dec, 2021)	3,712,313	124,682	1,245,937	197,450	1,568,069	5,280,382	3,789,958	9,070,340
February	1,128,888	124,682	1,249,020	101,687	1,475,389	2,604,277	3,668,165	6,272,441
March	2,028,209	112,193	1,244,704	120,817	1,477,714	3,505,923	3,512,544	7,018,467
April	3,716,770	112,193	1,247,746	151,897	1,511,835	5,228,606	4,071,754	9,300,359
May	3,126,382	112,193	1,247,109	126,971	1,486,272	4,612,654	3,340,057	7,952,711
June	2,475,470	112,193	1,235,622	105,876	1,453,691	3,929,161	3,957,164	7,886,325
July	4,686,386	112,193	1,245,835	167,384	1,525,411	6,211,797	3,849,670	10,061,466
August	6,491,811	112,193	1,241,622	217,263	1,571,079	8,062,890	3,517,872	11,580,761
September	3,163,996	112,193	1,199,840	123,952	1,435,984	4,599,980	4,209,065	8,809,046
October	3,500,681	112,193	1,195,668	133,160	1,441,021	4,941,702	3,704,952	8,646,653
November	2,931,266	112,193	1,198,566	140,727	1,451,486	4,382,752	4,176,703	8,559,454
December	5,358,174	112,193	1,197,829	186,625	1,496,647	6,854,821	4,011,832	10,866,653
Total	42,320,346	1,371,293	14,749,497	1,773,808	17,894,598	60,214,943	45,809,734	106,024,677
January 2023(Dec, 2022)	5,027,978	303,220	1,193,819	192,470,116	1,689,509	6,897,486	4,629,788	11,527,275

SCHEDULE 3

2022 FAAC OTHER RECEIPTS (FGN)

Description	Differential Exchange Gain	Foreign Excess Crude Oil	Domestic Excess Crude Oil	Oil Excess Revenue Acct	Excess Bank Charges	Non-Oil Excess Revenue	Non-mineral Revenue	Electronic money trf. levy	Total
Months	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January 2022 (Dec, 2021)	52,213	154,261	34,381	661	-	2,011,804	-	-	2,253,319
February	51,788	154,261	35,349	661	-	894,135	1,117,669	-	2,253,863
March	-	154,276	36,318	661	83,595	894,135	-	-	1,168,985
April	-	154,276	38,254	661	-	2,682,405	-	-	2,875,597
May	-	154,298	39,223	661	99,376	2,682,405	-	-	2,975,962
June	-	154,298	40,191	661	-	2,905,939	-	-	3,101,089
July	-	1,643	40,191	660	-	5,141,276	-	-	5,183,771
August	-	2,053	41,159	661	-	6,035,411	-	-	6,079,285
September	-	2,053	42,128	661	-	6,258,945	-	-	6,303,787
October	-	2,061	43,096	661	-	6,928,546	-	-	6,974,365
November	57,426	2,061	44,064	661	-	5,476,577	782,368	231,893	6,595,050
December	71,045	2,066	45,033	661	-	4,917,743	-	516,791	5,553,339
Total	232,472	937,605	479,389	7,933	182,970	46,829,321	1,900,037	748,684	51,318,411
January 2023 (Dec, 2022)	245,294	2,066.00	46,001	661	-	4,973,626	-	-	5,267,648

**2022 FAAC OTHER RECEIPTS (FGN)
AS PER BANK STATEMENT**

Monthly	OTHER RECEIPT	BRIDGING FACILITY	TOTAL
January	72,213	3,007,180	3,079,393
February	105,000	6,014,361	6,119,361
March	2,203,434	3,007,180	5,210,614
April	573,494	3,007,180	3,580,675
May	283,595	-	283,595
June	226,212	3,007,180	3,233,392
July	2,147,329	-	2,147,329
August	429,038	-	429,038
September	217,263	-	217,263
October	5,171,552	-	5,171,552
November	1,792,131	-	1,792,131
December	4,364,246	-	4,364,246
	17,585,507	18,043,083	35,628,590

Aids & Grants

MDAs/Projects	Opening Balance	Amount Received 2022	Amount Available for Expenditure 2022	Expenditure 2022	Balance as at 31st Dec, 2022
	N'000	N'000	N'000	N'000	N'000
Internal Grants					
Rural Access and Agricultural Mobility Projects Directorate	200	150,000	150,200	73,399	76,801
Kano State College of Education And Preliminary Studies (KSCEPS)	35,367	670,070	709,016	636,144	72,872
Yusuf Maitama Sule University, Kano	276,464	855,112	1,277,757	989,251	288,505
Kano State Library Board	203	14,267	14,267	14,267	-
Kano State Qur'anic And Islamiyya Schools Mangement Board	11,525	-	5	-	5
University of Science and Tecnology Wudil	478,404	275,643	413,189	147,879	265,310
Accountant General MOF (Matching Fund)	-	531,740	531,740	531,740	-
Ministry of Acgriculture	-	41,903	41,903	19,035	22,868
Kano State Polytechnic	434,082	595,779	1,058,841	721,946	336,895
Sa'adatu Rimi College of Education Kumbotso Kano	87,612	647,839	715,043	515,363	199,680
SUBEB (UBEC Marching Grant)	644,761	3,107,746	3,107,746	1,837,875	1,269,871
KNARDA;					
Kano State Agropastoral Development Project (KSADP)	882,169	5,442,099	6,324,268	4,990,117	1,334,151
KANO FADAMA CARES		1,323,763	1,323,763	1,296,621	27,142
Rural Access and Agricultural Mobility Projects Directorate	1,676,185	249,870	1,926,055	224,471	1,701,584
Kano State Bureau of Statistics	982	5,553	5,553	5,553	-

Primary Health Care Mgt Board (PHMB)	106,246	-	-	-	106,246
UNICEF	121,506	1,087,896	1,219,292	1,090,358	128,933
Routine Immunization Activities	23,308	329,325	332,850	331,680	1,170
HMOU	12,500	122,180	142,488	71,084	71,404
COVID 19	675,128	-	675,128	670,264	4,864
Basic Health Care Provision Fund	77,152	716,000	1,100,373	430,184	670,189
Ministry of health	205,662	-	205,662	-	205,662
UNICEF	42,554	76,995	119,549	104,301	15,248
Health Basket (MoU)	49,365	373,907	429,271	194,768	234,503
Regional Disease Surveillance Systems Enhancement (REDISSE)	31,054	5,620	36,212	36,212	-
Basic Health Care Provision Fund	2,031	1,885	3,916	2,806	1,110
SUBEB (BESDA)	-	10,406,228	10,406,228	76,478	10,329,750
Total Aids and Grants	5,874,459	27,031,419	32,270,312	15,011,794	17,364,764

SCHEDULE 4

Internally Generated Revenue

Payment Category	January	February	March	April	May	June	July	August	September	October	November	December	Total
	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
ABUBAKAR RIMI MARKET	17,500	6,800	6,800	14,500	-	-	-	-	4,070	-	5,124	4,546	59,340
ACCOUNTANT GENERAL OFFICE	250	500	25	1,200	-	-	-	-	-	-	-	-	1,975
AGENCY FOR MASS EDUCATION	100	350	-	750	-	-	-	-	-	-	-	-	1,200
ANIMAL TRADE	73	99	74	72	48	49	-	-	-	-	-	-	415
ARTV	10,054	18	5,325	12,530	-	-	-	966	5,751	-	12,285	-	46,930
BUREAU FOR LAND MANAGEMENT	312,427	222,092	123,140	60,136	-	-	53,566	124,647	84,578	98,776	64,105	652,879	1,796,345
CIVIL SERVICE COMMISSION	-	-	690	550	200	-	-	-	-	-	-	-	1,440
CENSORSHIP BOARD	800	1,400	2,010	1,725	2,320	-	-	-	-	-	-	-	8,255
CONTAINER HAULAGE FEE	1,800	2,075	4,300	1,900	150	2,035	-	-	-	-	-	-	12,260
DUE PROCESS BUREAU	1,200	4,500	744	2,545	350	300	-	300	1,200	600	600	2,550	14,889
FARM PRODUCT	-	-	-	-	-	150	-	-	-	-	-	-	150
GUIDANCE AND COUNSELLING BOARD	250	950	150	1,320	-	-	-	-	35	-	-	-	2,705
HIGH COURT	7,800	8,255	9,363	9,801	4,206	19,000	4,563	4,612	5,294	4,544	6,730	6,654	90,823
HISTORY AND CULTURE	1,250	520	250	550	60	600	-	-	-	-	-	-	3,230
HOUSING CORPORATION	34,100	54,822	25,451	78,450	-	-	-	5,068	-	-	-	-	197,892
KANO LINE	16,150	13,098	19,552	16,890	-	13,807	11,483	17,070	15,374	15,101	17,236	19,850	175,610
KANO PILLARS	110	110	-	-	-	-	-	-	-	-	-	-	220
KANO PRINTING PRESS	5,253	6,850	4,635	19,000	1,703	1,703	-	-	-	-	4,620	-	43,763
KANO RADIO CORPORATION	5,210	11,780	7,415	18,326	-	250	-	-	-	-	-	-	42,981
KANO STATE INTERNAL REVENUE SERVICE	4,305	58	277	15	326	153	-	28,772	-	-	-	-	33,906
KANO STATE INVESTMENT AND PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
KANO STATE PILGRIM BOARD	-	-	-	-	-	-	-	-	-	-	-	-	-

KANO STATE SCHOLARSHIP BOARD	-	-	-	-	-	-	-	-	-	-	-	-	-
KARMA	57	-	-	-	-	-	-	-	-	-	-	-	57
KAROTA	58,005	59,581	84,015	67,907	10,000	25,126	10,226	600	8,393	11,091	8,997	8,027	351,967
KASCO	-	44,739	14,525	82,750	922,043	700,000	-	-	-	-	-	1,807,329	3,571,386
KNUPDA	76,054	82,046	168,058	72,463	11,272	9,482	194,414	42,983	35,208	108,975	29,790	61,586	892,331
KSSMB	250	-	-	-	-	-	-	-	-	-	-	-	250
KWARI MARKET MANAGEMENT BOARD	6,800	6,000	4,500	13,500	-	2,000	910	-	-	-	-	-	33,710
LIBRARY BOARD	650	120	200	750	-	-	-	-	-	-	-	-	1,720
MINISTRY FOR LOCAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	820,760	820,760
MINISTRY INFORMATION AND CULTURE	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF AGRICULTURE	1,251	3,550	4,894	4,780	381	4,350	1,025	1,072	215	50	15	108	21,691
MINISTRY OF COMMERCE	16,540	11,239	11,141	4,852	-	-	-	5	-	12	23	10	43,822
MINISTRY OF EDUCATION	7,450	9,845	3,587	9,216	10	400	-	10	186	-	50	548	31,302
MINISTRY OF ENVIROMENT	1,036	11,053	2,225	150	100	60	400	-	150	150	70	60	15,454
MINISTRY OF FINANCE	39,681	22,552	5,880	78	1,673	1,980	1,595	906	-	140	1,739	18,019	94,243
MINISTRY OF HEALTH	3,358	10,108	2,587	11,934	82	2,138	1,602	1,549	1,903	1,444	1,032	1,255	38,991
MINISTRY OF HOUSING AND TRANSPORT	-	-	-	9,852	-	-	-	-	-	-	-	-	9,852
MINISTRY OF WATER RESOURCES	2,480	197	3,142	3,582	337	214	-	-	-	-	-	-	9,953
MINISTRY OF WOMEN AFFAIRS	2,250	1,450	2,211	4,581	2,445	-	-	-	-	-	-	-	12,936
MINISTRY OF WORKS AND INFRASTURCTURE	11,350	10,226	27,165	25,388	-	2,445	360	-	3,640	751	-	96,459	177,783
MINISTRY OF YOUTH AND SPORTS	-	-	-	-	-	-	-	-	-	-	-	-	-
MOBILE ADVERT	9,430	240	264	288	348	455	-	-	-	-	-	-	11,024
OFFICE OF THE AUDITOR GENERAL	50	100	150	-	25	25	498	25	-	-	-	-	873
PARKING PERMIT FEES	1,111	3,739	7,049	8,174	2,324	2,108	-	-	-	-	-	-	24,505
PHIMA	12,277	2,448	3,582	7,827	279	836	-	1,031	245	770	820	1,138	31,251
PRIVATE AND VOLUNTARY INST BOARD	8,498	10,297	13,949	13,000	3,103	9,313	2,360	1,000	1,398	5,923	7,644	1,050	77,536
RUWASA	-	-	-	7,500	-	-	-	-	-	-	-	-	7,500
REMASAB	-	-	-	-	-	-	-	-	-	-	-	-	-
SANDDREGING	4,580	8,036	8,799	5,121	10,165	7,162	-	-	-	-	-	-	43,863

SCIENCE AND TECHNICAL BOARD	33	-	300	-	-	-	-	-	-	-	-	-	333
SHARIA COURT OF APPEAL	5,506	2,700	5,392	12,127	2,175	3,000	1,442	1,833	2,229	1,783	2,606	1,568	42,361
SPORT COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
State Universal Basic Education Board (SUBEB)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOURISM BOARD	15,500	14,845	20,000	29,850	-	-	15,000	20,000	16,000	15,000	15,000	15,000	176,195
Vehicle Inspection Office (VIO)	25,474	23,239	22,998	28,211	2,954	3,394	2,754	3,060	2,924	3,831	2,350	2,893	124,081
ZOOLOGICAL GARDEN	4,782	3,142	6,043	3,255	14,478	1,060	5,577	1,056	743	1,070	1,276	1,059	43,542
Land Used Charged (LUC)	134,339	139,358	134,558	93,385	120,945	101,661	25,711	32,876	64,657	19,584	31,327	27,500	925,900
HOSPITAL MANAGEMENT BOARD	92,360	1,767	12,147	20,413	1,815	1,481	912	1,098	670	311	1,039	2,511	136,523
FIRE SERVICE	1,345	1,320	2,845	4,265	337	465	525	135	410	105	115	-	11,867
MUHAMMAD ABDULLAHI WASE HOSP.	-	42,957	67,359	40,919	39,600	44,193	36,892	47,267	46,740	46,740	43,753	34,340	490,759
MURTALA MUHD HOSPITAL	-	28,126	53,490	26,724	24,387	28,089	18,816	26,348	25,414	25,414	24,943	21,789	303,540
INFECTIOUS DISEASE HOSPITAL	-	-	-	-	-	-	-	4,527	5,665	5,665	5,976	4,388	26,221
ABUBAKAR IMAM UROLOGY	-	-	-	-	-	-	-	-	9,914	9,914	10,856	8,423	39,108
SIR SUNUSI GEN HOSPITAL	-	-	-	-	-	-	-	-	-	9,272	8,895	6,872	25,039
WAZIRI SHEHU GIDADO	-	-	-	-	-	-	-	-	-	2,027	2,591	2,455	7,073
KANO STATE WATER BOARD	75,909	52,922	64,060	72,045	60,529	56,422	54,221	62,081	57,542	-	54,066	39,636	649,432
KUST WUDIL	10,919	103,734	111,794	181,861	15	10	21	76	1,998	-	332,937	1	743,365
MAITAMA SULE UNIVERSITY	2,906	21,859	-	164,367	250	1,811	247	535	2,026	-	46,270	9,731	250,002
KANO STATE POLYTECHNIC	62,394	12,926	-	-	1,493	5,020	8,529	14,082	12,677	-	12,982	6,778	136,881
KANO COLLEGE OF EDUCATION AND PRELIMINARY STUDIES	2,646	1,767	-	-	8,836	5,389	2,695	3,497	8,813	-	3,359	3,370	40,371
RMK T/WADA	275	178	-	-	56	52	28	543	2,046	-	1,144	123	4,444
SA'ADATU RIMI COLLEGE OF EDUCATION	3,085	5,050	-	-	15,615	21,764	19,688	22,508	39,291	-	56,055	41,935	224,990
SCHOOL OF ISLAMIC AND LEGAL STUDIES	460	588	-	-	2,067	4,410	10,829	26,063	31,876	-	19,634	135	96,062
AUDU BAKO COLLEGE OF AGRICULTURE	9,041	6,008	-	-	-	0	-	237	382	-	250	635	16,554
KANO HOSPITALITY AND TOURISM INST.	84	839	-	-	-	-	-	-	-	-	99	148	1,171
SCHOOL OF HEALTH TECHNOLOGY BBJ	0	220	-	-	5	545	7,573	1,328	99	-	0	0	9,770
SCHOOL OF MIDWIFERY DBT	554	306	-	-	1,322	2,490	740	30	1,154	-	724	106	7,425

SCHOOL OF HYGIENE KANO	211	1,353	-	-	110	1,101	40,666	8,124	568	-	3,122	125	55,378
SCHOOL OF NURSING MDB	3,682	1,872	-	-	26	790	-	-	-	-	1,218	1,530	9,118
SCHOOL OF POST BASIC MIDWIFERY KANO	-	5	-	-	-	0	0	0	34	-	0	0	39
COLLEGE OF NURSING AND MIDWIFERY	485	1,330	-	-	1,359	862	132	103	258	-	1,926	798	7,252
KANO INSTITUTE OF INFORMATION TECH KURA	-	-	-	-	-	0	-	-	-	-	-	-	0
SCHOOL OF ANEASTHESIA KN	-	-	-	-	-	1,901	1,875	488	-	-	15	1	4,280
KANO SPORT INSTITUTE	-	-	-	-	-	-	-	-	-	451,904	-	-	451,904
SCHOOL OF MIDWIFERY KANO	211	226	-	-	-	2,781	1,384	8,645	350	-	981	132	14,709
SCHOOL OF HEALTH TECHNOLOGY KN	4,407	3,711	-	-	6,946	10,062	33,142	158	31	-	-	1	58,456
SCHOOL OF NURSING KN	7,893	4,500	-	-	700	175	154	42	-	-	701	4,078	18,242
KUST WUDIL PGS	2,185	12,344	-	-	-	870	30	139	-	-	14,367	13,525	43,462
KUST INTITUTE OF CONTINUED AND INNOVATIVE EDU.	3,627	3,376	-	-	56	1,102	60	-	-	-	793	5,089	14,102
GRAND TOTAL	1,152,105	1,124,409	1,079,108	1,271,375	1,280,022	1,107,040	572,641	517,495	502,148	840,946	862,250	3,759,500	14,069,038

SCHEDULE 5

PERSONNEL COST FOR THE YEAR 2022

Admin Code	Admin	ACTUAL JAN-DEC 2022	2022 Approved Budget	2022 REVISED BUDGET	VARIENCE
011100100100	Government House	60,995	59,055	61,005	10
011100100200	Deputy Governors Office	20,323	20,836	21,215	892
011100800100	Kano State Emergency Relief & Rehabilitation Board	120,651	131,369	120,550	(101)
011100900100	Guidance and Counselling Board	13,320	14,143	13,446	126
011101000100	Public procurement Bureau	38,445	40,016	37,867	(578)
011101100100	Public Complaint & Anti Corruption Dir.	98,540	82,898	98,098	(442)
011103700100	Pilgrim Welfare Board	47,051	47,278	48,182	1,131
011105500100	Special Services Directorate	20,984	786,833	-	(20,984)
011105500200	Kano State Cooperate Security Directorate	1,790,014	1,000,000	1,821,071	31,057
011105800100	Protocol Directorate	14,191	13,933	13,213	(978)
011106400100	Kano State Bureau of Statistics	28,799	33,228	27,228	(1,571)
011200100100	House of Assembly	381,813	356,188	368,705	(13,108)
011200700100	Public Account Committee	13,639	16,486	13,571	(68)
012300100100	Min. of Information & internal Affairs	342,555	305,255	237,631	(104,924)
012300200100	Abubakar Rimi Television Corporation	115,101	119,844	116,390	1,289
012300300100	Kano State Radio Corporation	141,495	144,189	141,852	357
012300400100	Governement Printing Press	59,065	58,397	60,074	1,009
012300500100	Triumph Publishing Company	1,333	8,000	8,000	6,667
012300700100	Kano State Censorship Board	19,504	20,070	19,106	(398)

012500100100	Office of the Head of Civil Service	1,420,001	1,498,145	1,398,654	(21,347)
012500800100	Pension Fund Trustees	25,986	24,368	22,976	(3,010)
012501000100	Kano State Computer Centre	7,813	6,902	7,970	157
014000100100	Office of the Auditor General (State)	155,900	180,790	157,117	1,217
014700100100	Civil Service Commission	22,439	27,976	23,525	1,086
014800100100	Kano State Ind. Elect. Comm.	35,075	21,860	26,954	(8,121)
016100100100	Admin and General Services	23,804	20,423	21,911	(1,893)
016100200100	Research Evaluation & Political Affairs Directorate	1,081,585	966,908	976,021	(105,564)
016700100100	Local Government Audit	147,345	167,640	146,869	(476)
021500100100	Ministry of Agric. & Natural Resources	616,768	632,224	631,281	14,513
021511600100	KASCO	43,499	-	44,513	1,014
021511400100	KNARDA	1,398,041	1,186,029	1,400,775	2,734
022000100100	Ministry of Finance	533,633	516,628	534,381	748
022000800000	Kano State Internal Revenue Services	721,529	-	1,007,552	286,023
022200100100	Ministry of Commerce Ind. & Co-op.	201,050	197,623	202,646	1,596
022200200100	Kano state Consumer Protection Agency	-	-	3,954	3,954
022200300100	Abaubakar Rimi Market	-	15,182	-	-
022203300100	Tourism Management Board	46,865	45,426	50,230	3,365
022800100100	Ministry for Science Technology & Innovation	53,512	53,267	50,431	(3,081)
023400100100	Ministry of Works & Infratructure	529,124	590,685	597,108	67,984
023400400100	Kano State Road Maintenance Agency (KARMA)	4,948	4,682	5,146	199
023403900100	Kano State Fire Service	670,002	665,856	674,527	4,525
023405700100	Bureau for Land Management	266,169	271,470	280,156	13,987
023405800100	KNUPDA	186,440	192,427	197,594	11,154
023600300100	History & Culture Bureau	143,592	82,409	88,309	(55,283)
023605400100	Zoological & Wild Life Mgt. Agency	133,330	138,782	139,792	6,462
023800100100	Ministry of Planning & Budget	89,339	68,488	52,672	(36,668)

025200100100	Ministry of Water Resources	131,847	146,802	149,778	17,931
025210100100	Kano State Water Board	368,692	12,779	643,192	274,500
025210700100	RUWASA	43,420	45,079	46,200	2,780
025300100100	Ministry of Rural & Community Development	93,628	98,699	102,085	8,458
025300300100	Rural Electrification Board	104,409	111,255	112,964	8,555
025600200100	Housing Corporation	-	37,782	9,839	9,839
025600300100	Kano State Transport Authority	-	42,249	11,002	11,002
025600400100	Kano State Road Transport Agency (KAROTA)	1,439,195	1,103,089	1,200,986	(238,209)
031801100100	Judicial Service Commission	157,676	240,876	290,039	132,363
031805100100	High Court of Justice	1,573,748	1,921,722	1,736,974	163,226
031805300100	Sharia Court of Appeal	1,507,582	1,695,041	1,868,920	361,338
032600100100	Ministry of Justice	307,226	312,319	312,315	5,089
032600200100	Law Reform Commission	29,566	32,056	30,699	1,133
032606200100	Kano State Zakkat Commission	3,891	4,766	3,889	(2)
032606300100	Kano State Hisbah Commission	256,641	214,740	224,328	(32,313)
032606400100	Kano Sharia Commission	61,467	62,127	62,788	1,321
051305100100	Youth Development Directorate	46,090	50,239	42,562	(3,528)
051305500100	Kano State Sports Commission	177,247	149,617	154,872	(22,375)
051305600100	Kano Pillars	338,876	347,347	332,795	(6,081)
051400100100	Ministry of Women Affairs & Social Dev.	141,221	149,534	143,667	2,446
051700100100	Ministry of Education	326,903	374,131	331,716	4,813
051700300100	SUBEB	259,069	277,528	263,520	4,451
051700800100	Kano State library Board	159,006	165,459	162,345	3,339
051701000100	Agency for Mass Education	273,194	270,715	274,493	1,299
051701500100	Science & Technical Schools Board	2,102,408	2,071,081	2,145,493	43,085
051702600100	Senior Secondary Schools Mgt. Board	16,800,209	14,586,285	16,013,016	(787,193)
051702700100	Kano State Islamic & Quaranic School Board	21,622	21,560	21,600	(22)

051705600100	Kano State Scholarship Board	29,258	30,308	29,534	276
051900100100	Ministry for Higher Education	14,567	15,908	14,689	122
051900200100	College of Education & Preliminary Studies	843,725	761,451	832,814	(10,911)
051900300100	RMK College of Basic & Remedial Studies T/Wada	424,977	383,056	436,484	11,507
051901800100	Kano State Polytechnic	2,319,275	2,211,611	2,250,844	(68,431)
051902100100	Kano State University of Science & Technology (Wudil)	3,362,415	4,921,833	3,434,871	72,456
051902800100	Yusufu Maitama Sule University (YUMSUK)	3,015,679	3,531,188	3,102,745	87,066
051902900100	Aminu School of Islamic Legal Studies	1,139,615	945,409	1,007,683	(131,932)
051903000100	Audu Bako College of Agric Danbatta	546,316	507,515	519,388	(26,928)
051903100100	Sa'adatu Rimi College Of Education Kumbotso	2,610,083	2,521,326	2,546,101	(63,982)
052100100100	Ministry of Health	1,038,407	1,108,315	1,172,492	134,084
052100300100	H.M.B. (HQ and Zones)	12,472,316	11,283,167	12,497,972	25,656
052100300200	Zone 7 MAWSH	1,522,749	1,404,226	1,448,087	(74,662)
052100500100	Primary Health Care Mgt. Board (PHCMB)	216,316	158,135	183,331	(32,985)
053500100100	Ministry of Environment	593,203	588,681	601,853	8,650
053500200100	REMASAB	138,392	140,443	139,678	1,286
053500300100	KNAP	41,605	43,060	42,695	1,090
053500500100	Kano State Sustainable Projects	6,401	7,412	6,585	184
055100200100	Ministry for Local Government	79,784	90,337	78,670	(1,114)
055100300100	Chieftancy Affairs	3,498	4,385	2,351	(1,147)
Total		69,029,021	66,036,851	69,011,212	- 17,809

SCHEDULE 6

SALARY REFUND 2022

S/N	MDAs	Details	Date of Payment	Date of Refund	Amount ₦'000
1	HOSPITAL MANAGEMENT BOARD	Double Salary	December,2021	01/05/2022	39
2	HOSPITAL MANAGEMENT BOARD	Double Salary	December,2021	01/05/2022	39
3	HOSPITAL MANAGEMENT BOARD	Double Salary	December,2021	01/05/2022	96
4	HOSPITAL MANAGEMENT BOARD	Over Payment of Salary	December,2021	01/05/2022	38
5	HOSPITAL MANAGEMENT BOARD	Unclaimed Salary	December,2021	01/07/2022	25
6	HOSPITAL MANAGEMENT BOARD	Unclaimed Salary	December,2021	13/01/2022	153
7	HOSPITAL MANAGEMENT BOARD	Over Payment of Salary	December,2021	25/01/2022	228
8	HOSPITAL MANAGEMENT BOARD	Unclaimed Salary	April/May,2019	18/01/2022	430
	Sub Total				1,047
1	Kano State Polytechnic	Refund in lieu of notice	December,2021	01/05/2022	85
2	Kano State Polytechnic	Refund in lieu of notice	February,2021	02/02/2022	391
	Sub Total				476
1	Kano State Collage. of Edu. & Priml. St.	Refund in lieu of notice	January,2021	02/01/2022	116
	Sub Total				116
1	Kano State Sen. Sec. Sch. Mgt. Board	Unclaimed salary	Aug/Nov,2021	13/05/2022	250
	Sub Total				250
1	Science & Technical Schools Board	Unclaimed salary	Apr-Nov/2014-15	11/12/11/22	986
	Sub Total				986
	OTHERS FCMB	Unclaimed Salary		05/05/2022	127
	Sub Total				127
Grand Total					3,002
2% EDUCATIONAL LEVY					
	Jan- Dec 2022 Total Collections				545,645
	Grand Total				548,647

SCHEDULE 7

STATE INVESTMENT IN SECURITIES AND PROPERTIES

	INVESTMENTS	CURRENT VALUE 31st December, 2021			CURRENT VALUE 31st December, 2022			GAIN/LOSS
		Unit	RATE	Amount	Unit	RATE	Amount	Amount
A	Quoted Companies		N'	N'000		N'	N'000	N'
1	Sterling Bank Plc	5,263,157	1.51	7,947	5,263,157	1.40	7,368	(579)
2	Access Bank Plc	65,469	9.30	609	65,469	8.50	556	(52)
3	Unity Bank	78,564,411	0.54	42,425	78,564,411	0.55	43,210	786
4	WAPIC Insurance Plc	13,971	0.56	8	13,971	0.40	6	(2)
	Sub total			50,989			51,141	152
B	Unquoted Companies							
1	NNDC	51,300,000	1.00	51,300	51,300,000	1.00	51,300	-
2	KSIP	456,000,000	1.00	456,000	456,000,000	1.00	456,000	-
3	Dala Building	1,232,863,792	1.00	1,232,864	1,232,863,792	1.00	1,232,864	-
4	Sovereign Wealth Fund	\$ 15,110,731	412.99	6,240,581	\$ 15,110,731	448.55	6,777,918	537,338
5	Niger Delta Power Holding Company (Shares)	19,387,708	1.00	19,388	19,387,708	1.00	19,388	-
	Sub total			8,000,132			8,537,470	537,338
	Grand total			8,051,121			8,588,611	537,490

	INVESTMENTS	CURRENT VALUE 31st December, 2021			CURRENT VALUE 31st December, 2022			GAIN/LOSS
		Unit	RATE	Amount	Unit	RATE	Amount	Amount
			N'	N'000		N'	N'000	N'
C	Investment In Properties							
1	Housing Corporation (Sheikh N. Kabara, Sheikh I. Rabiou, Sheikh Jaafar)			23,912,247			23,720,232	192,015
	Sub total			23,912,247			23,720,232	192,015

SCHEDULE 8
OVERHEAD COST 2022

Code	Administrative Unit	2022 Actual Expenditure	2022 Original Budget	2022 Revised/Final Budget	Variance (+/-)
011100100100	Government House	7,681,799	900,000	4,430,550	(3,251,249)
011100100200	Deputy Governors Office	547,078	459,365	459,365	(87,713)
011100800100	Kano State Emergency Relief & Rehabilitation Board	42,366	42,455	42,455	89
011100900100	Guidance and Counselling Board	13,119	13,800	13,800	681
011101000100	Due Process Directorate	48,430	99,580	99,580	51,150
011101100100	Public Complaint & Anti Corruption Dir.	37,356	167,950	167,950	130,594
011105500100	Special Services Directorate	4,630,701	900,000	2,023,468	(2,607,233)
011101300100	Council Affairs Directorate	10,331	15,590	15,590	5,259
011101400100	Community Re-orientation Council	13,340	10,000	10,000	(3,340)
011105600100	Special Duties Directorate	270,206	205,758	205,758	(64,448)
011105700100	Research & Documentation Directorate	66,710	67,081	67,081	371
011105800100	Protocol Directorate	988,598	654,200	654,200	(334,398)
011105900100	Servicom Directorite	2,778	30,250	30,250	27,472
011106000100	Kano state Liaison Office, Abuja	32,029	4,950	4,950	(27,079)
011106000200	Kano state Liaison Office, Lagos	2,100	4,521	4,521	2,421
011106000300	Kano state Liaison Office, kaduna	2,400	-	3,600	1,200
011106400100	Kano State Bureau of Statistics	20,554	51,689	51,689	31,135
016100100100	Admin and General Services	157,209	166,000	166,000	8,791
016100200100	Research Evaluation & Political Affairs Directorate	1,480,486	1,071,179	1,071,179	(409,307)
011200100100	House of Assembly	5,936,839	4,830,495	6,126,895	190,056
011200100140	Assembly Service Commission	19,983	132,500	132,500	112,517

011200700100	Public Account Committee	800	16,374	16,374	15,574
012300100100	Min. of Information & internal Affairs	2,688,206	470,802	470,802	(2,217,404)
012300700100	Kano State Censorship Board	1,012	3,500	3,500	2,488
012500100100	Office of the Head of Civil Service	54,724	70,000	70,000	15,276
012500900100	Salary & Wages Directorate	9,103	10,550	10,550	1,447
012501000100	Kano State Computer Centre	2,037	5,000	5,000	2,963
014000100100	Office of the Auditor General (State)	43,719	51,935	108,350	64,631
014000200100	Local Government Audit	1,401	19,584	19,584	18,184
014700100100	Civil Service Commission	4,806	8,000	8,000	3,194
014800100100	Kano State Ind. Elect. Comm.	1,350	50,592	50,592	49,242
016900100100	Ministry for Special Duties	8,750	12,500	12,500	3,750
021500100100	Ministry of Agric. & Natural Resources	5,992	29,156	29,156	23,164
021500300000	LIVESTOCK TRAINING INSTITUTE AND ENTR. BAGAUDA	600	600	600	(0)
021511400100	KNARDA	2,389	2,400	2,400	11
022000000000	Ministry of Finance	7,400,501	9,763,766	9,763,766	2,363,265
022000900000	Kano State Investment & Properties	13,834	14,060	14,060	226
022200100100	Ministry of Commerce Ind. & Co-op.	9,900	17,700	17,700	7,800
022200500100	Tourism Management Board	600	3,360	3,360	2,760
022800100100	Ministry for Science Technology & Innovation	26,839	27,127	27,127	288
023400100100	Ministry of Works & Infrastructure	71,254	65,050	65,050	(6,204)
023400400100	Kano State Road Maintenance Agency (KARMA)	2,101	183,223	183,223	181,122
023403900100	Kano State Fire Service	3,964	7,730	7,730	3,766
023405500100	Kano Metro Politant Agency	37,989	39,000	39,000	1,011
023405600100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	35,792	36,985	36,985	1,193
023405700100	Bureau for Land Management	83,115	84,159	84,159	1,044
023405800100	KNUPDA	82,862	68,000	68,000	(14,862)

023600100100	Ministry of Tourism & Culture	1,500	10,000	10,000	8,500
023600300100	History & Culture Bureau	400	3,500	3,500	3,100
023605400100	Zoological & Wild Life Mgt. Agency	4,401	4,570	4,570	169
023800100100	Ministry of Planning & Budget	38,714	3,768,285	3,768,285	3,729,571
025200100100	Ministry of Water Resources	2,572	10,000	10,000	7,428
025210700100	RUWASA	647	2,500	2,500	1,853
026300100100	Ministry of Rural & Community Development	993	1,450	1,450	457
026300200100	RAMPS Directorate	1,539	3,000	3,000	1,461
026300300100	Rural Electrification Board	600	6,004	6,004	5,404
025600100100	Ministry of Housing & Transport	12,823	13,500	13,500	677
025600400100	Kano State Road Transport Agency (KAROTA)	234,843	235,608	235,608	765
031801100100	Judicial Service Commission	100	50,000	50,000	49,900
031805100100	High Court of Justice	236,806	417,500	417,500	180,694
031805300100	Sharia Court of Appeal	-	982,500	982,500	982,500
032600100100	Ministry of Justice	1,294,478	72,020	72,020	(1,222,458)
032600200100	Law Reform Commission	294	1,615	1,615	1,321
032600300100	Justice Sector Reform Team	-	12,500	12,500	12,500
033700100100	Ministry of Religious Affairs	13,500	14,500	14,500	1,000
033700100200	Kano State Zakkat Commission	15,823	2,800	2,800	(13,023)
033700100300	Kano State Hisbah Commission	41,109	30,959	30,959	(10,150)
033700100400	Kano Sharia Commission	8,431	24,910	24,910	16,479
051300100100	Minsitry of Youths and Sports	140,110	141,090	141,090	980
051305100100	Youth Development Directorate	2,992	15,700	15,700	12,708
051305500100	Kano State Sports Commission	33,376	34,250	34,250	874
051400100100	Ministry of Women Affairs & Social Dev.	25,430	25,960	25,960	530
051700100100	Ministry of Education	52,421	1,461,825	1,461,825	1,409,404
051700300100	SUBEB	551,367	130,000	2,654,870	2,103,503
051700400100	Kano State Educational Development Support	515	32,500	32,500	31,985

051700800100	Kano State library Board	2,275	2,703	2,703	428
051701000100	Agency for Mass Education	1,141	1,885	1,885	744
051701500100	Science & Technical Schools Board	44,850	486,298	486,298	441,448
051701600100	Kano State Private And Valuntary Inst Board	300	4,633	4,633	4,333
051702600100	Senior Secondary Schools Mgt. Board	5,145	525,114	525,114	519,969
051702700100	Kano State Islamic & Quaranic School Board	7,482	8,000	8,000	518
051705600100	Kano State Scholarship Board	1,663	28,620	28,620	26,957
056900100100	Ministry for Higher Education	188,409	75,355	75,355	(113,054)
056902100100	Kano State Uni. of Science & Technology (Wudil)	335,730	614,988	614,988	279,258
056902800100	Yusufu Maitama Sule University	441,661	335,944	335,944	(105,718)
052100100100	Ministry of Health	288,359	289,204	289,204	845
052100300100	H.M.B. (HQ and Zones)	148,812	341,506	341,506	192,694
052100300200	Zone 7 MAWSH	123,401	124,381	124,381	980
052100400100	College of Nursing & Mid-Wifery Board	-	12,250	12,250	12,250
052100400200	College of Nursing Kano	4,129	4,210	4,210	81
052100400300	School of Basic Mid Wifery Kano	4,287	4,350	4,350	63
052100400400	School of Basic Mid Wifery Dambatta	1,573	4,450	4,450	2,877
052100400500	School of Post Basic Mid Wifery Gezawa	200	5,025	5,025	4,825
052100400600	College of Nursing Madobi	5,006	5,100	5,100	94
052100400700	School of Post Aneathesia	4,178	4,415	4,415	237
052100400800	School of Basic Mid Wifery Gwarzo	2,620	3,810	3,810	1,190
052100400900	School of Hygiene	-	4,750	4,750	4,750
052100401000	School of Health Technology Bebeji	-	4,525	4,525	4,525
052100401100	School of Health Technology	-	4,750	4,750	4,750
052100500100	Primary Health Care Mgt. Board (PHCMB)	102,463	160,968	160,968	58,505
052100600100	State Agency for Control of Aids	2,858	3,625	3,625	767
052101100100	Privite Health Institutions Management Agency	3,624	5,000	5,000	1,376
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	2,048	12,527	12,527	10,479

053500100100	Ministry of Environment	107,382	145,720	145,720	38,338
053500300100	KNAP	1,650	3,300	3,300	1,650
053500500100	Kano State Sustainable Projects	406	2,000	2,000	1,594
055100200100	Ministry for Local Government	846	133,201	133,201	132,355
SUB TOTAL		37,146,337	31,760,170	40,295,473	3,149,136
SUBVENTION TO PARASTATAL					
011103700100	Pilgrim Welfare Board	1,243,268	259,475	1,074,475	(168,792)
	Pension Fund Trustees	12,781	-	-	(12,781)
	Kano State Aidaidaita Sahu	400	-	-	(400)
	SDG's	9,330	-	-	(9,330)
011105500200	Kano State Cooperate Security Directorate	-	9,800	9,800	9,800
022000800000	Kano State Internal Revenue Services	2,001,289	384,270	2,384,270	382,981
012300200100	Abubakar Rimi Television Corporation	2,441	17,325	17,325	14,884
012300300100	Kano State Radio Corporation	-	33,241	33,241	33,241
012300400100	Governement Printing Press	42,475	16,375	16,375	(26,100)
012300500100	Triumph Publishing Company	-	21,045	21,045	21,045
	Sani Abacha Youth Center	2,800	-	-	(2,800)
	Kano State NNPC-AKK PIPELINE PR	18,000	-	-	(18,000)
	WRECA	17,598	-	-	(17,598)
025210100100	Kano State Water Board	-	118,982	118,982	118,982
022200300100	Kano state Consumer Protection Agency	-	61,000	61,000	61,000
022200600100	Cottage Trade and Street Hawking	-	15,100	15,100	15,100
	Dangote Acquisition Center	54,565	-	-	(54,565)
025600200100	Housing Corporation	-	13,000	13,000	13,000
025600300100	Kano State Transport Authority	-	24,500	24,500	24,500
	Road Traffic Department (V.I.O)	350	-	-	(350)
025600500100	Kano Metro politant Area Transport Agency (KAMATA)	-	30,000	30,000	30,000

051305600100	Kano Pillars	56,800	122,867	122,867	66,067
056902700100	Informatic Institute	-	10,250	10,250	10,250
056901800100	Kano State Polytechnic	-	136,150	136,150	136,150
056902900100	Aminu School of Islamic Legal Studies	10,000	17,385	17,385	7,385
056903000100	Audu Bako College of Agric Danbatta	-	20,475	20,475	20,475
056903100100	Sa'adatu Rimi College Of Education Kumbotso	11,472	41,055	41,055	29,582
056900200100	College of Education & Preliminary Studies	25,367	107,400	107,400	82,033
	Rabiu MKCD & R Studise	31,300	13,347	13,347	(17,953)
052100900100	KHETFUND	470,000	90,000	90,000	(380,000)
	ULTRAMODAN HOSPITALS	101,064	-	-	(101,064)
052101000100	College of Health Science & Technology H/Q Kano	-	4,225	4,225	4,225
	Kano State Health Insurance Agency	697,716	-	-	(697,716)
055100300100	Chieftancy Affairs	-	2,500	2,500	2,500
055100600100	Kano Emirate Council	20,000	2,500	2,500	(17,500)
055100700100	Bichi Emirate Council	20,000	2,500	2,500	(17,500)
055100800100	Gaya Emirate Council	20,000	2,500	2,500	(17,500)
055100900100	Karaye Emirate Council	20,000	2,500	2,500	(17,500)
055100100100	Rano Emirate Council	20,000	2,500	2,500	(17,500)
SUB TOTAL		4,909,016	1,582,267	4,397,267	(511,749)
GRAND TOTAL		42,055,353	33,342,437	44,692,740	2,637,387

SCHEDULE 9

ANNUAL BOARD OF SURVEY ON CASH, BANK BALANCES, STAMPS OF STATE MDA'S AS AT 31st DECEMBER, 2022.

S/N	NAME OF MDA'S	BANK	ACCOUNT NUMBER	BANK RECONCILIATION N'000	BANK CERTIFICATION BALANCE N'000
1	ABCOA Danbatta	Unity	0017420437	9	9
2	Muhammad Abdullahi Wase Teaching Hospital	Polaris Bank	4060014620	2,493	1,726
3	Abubakar Imam Urology Centre	Eco Bank pPlc	3662007669	396	396
4	Abubakar Rimi Television	Eco	2142010472	1,437	1,437
5	Adai-daita Sahu	FCMB	6110869013	1	1
6	Agency for Mass Education	Zenith	1014526502	3,124	3,142
7	Agency for the Control AIDs	First	2023209479	18	18
8	Bebeji General Hospital	Zenith	1013270516	109	109
9	Bureau for Land Management	UBA	1.12007E+12	118,609	130,263
10	Civil Service Commission	Unity	0005210165	0	0
11	College of Arts Science & Rem.	POLARIS	4060014321	699	699
12	College of Nursing & Midwifery	Polaris Bank	4060014424	3,938	3,938
13	Council Affairs Directorate	Polaris Bank	1750011031	1,623	1,623
14	D/Tofa General Hospital	First Bank	2013495662	84	84
15	Danbatta Gen. Hospital	Unity	0017419488	1,599	1,599
16	DAWAKIN KUDU GEN. HOSPITAL	Unity Bank	0022430254	8	26
17	Dawakin Tofa Science College	First Bank	1015527245	7	7
18	Deputy Governor's Office	Fidelity	50300066953	4,759	4,759
19	Dir. Rural Access and Monility Project	Zenith	1017453232	2	2

20	Doguwa General Hospital	Union	0012900733	16	16
21	Projects Monitoring Directorate	First Bank	2004900140	4,486	4,486
22	Film Academy	First Bank	2027550045	2	2
23	Farm Mechanisation Institution	Sterling	0025978675	3	3
24	First Ladies College Kano	First Bank	2607570017	993	993
25	Gaya General Hospital	Zenith	1013094684	3	3
26	Gezawa General Hospital	Access	0052148587	87	87
27	Girls Science College Garko	Access	0037623514	8	8
28	Government Technical College Albasu	first Bank	2024599708	3	3
29	Government Technical College bagwai	Stanbic	0014122687	5	5
30	Government Technical College bagauda	Polaris Bank	4060011863	21	21
31	Government Technical College D/Kudu	Unity	0022713009	1	1
32	Government Technical College D/Tofa	Unity	0022690661	8	8
33	Government Technical College Dadin Kowa	Polaris Bank	4060011502	1	1
34	Government Technical College Dambatta	First Bank	2019151858	596	596
35	Government Technical College Dambatta II	Access	0051611429	1	1
36	Government Technical College Fagge	Stanbic	0008659470	3	3
37	Government Technical College Gani	Union	0036475404	1	1
38	Government Technical College Gaya	First	3078773801	1	1
39	Government Technical College Gwale	UBA	1017712971	3	3
40	Government Technical College Kabo	Diamond	0051469572	3	3
41	Government Technical College Kano	Access	0023350039	2	2
42	Government Technical College Karaye	Unity	0022740009	31	31
43	Government Technical College Kunchi	First	2024233107	0	0
44	Government Technical College Makoda	First	2024327905	1	0
45	Government Technical College Minjibir	Polaris Bank	1766790834	0	0
46	Government Technical College Rano	UBA	1017763351	1	1

47	Government Technical College Rogo	Unity	0022830146	5	5
48	Government Technical College Sani Abacha	Stanbic	0009223946	0	0
49	Government Technical College Sumaila	Unity	0025305146	1	1
50	Government Technical College Takai	Keystone	1006179497	1	1
51	Government Technical College Tiga	Zenith	1015541807	72	72
52	Government Technical College Tofa	Zenith	1015527245	10	10
53	Government Technical College Ungogo II	Access	0060931862	0	0
54	Government Technical College Warawa	Stanbic	0008683228	2	2
55	Government Technical College Wudil	First	2024493820	1	1
56	Govt. House, Police & Administration	FCMB	5182412013	116,462	116,462
57	Guidance and Counselling	Taj bank	0001968447	3,107	3,107
58	Gwarzo General Hospital	Unity Bank	0020117184	182	182
59	High Court Of Justice	UBA	1015289475	2	7,129
60	History and Culture Bureau	UBA	1004008180	-	1,518
61	HMB RANO ZONE	UBA	105849781	41	41
62	HMB Gwarzo Zone	UBA	1016128834	515	515
63	HMB RANO ZONE	UBA	1016128913	44	44
64	HMB Zone 5 Gaya	UBA	1016129068	165,664	166
65	HMB. Zone 5 Sumaila Gen. Hospital	Zenith	1011699078	1	1
66	Hospital Management Board	Access	0039926911	1,190	1,190
67	Hospital Management Board	Polaris Bank	4060015108	28,290	38,918
68	Hospital Management Board	Sterling	0074154189	90	90
69	Hospitality& Tourism Institute	Polaris Bank	4060014486	1,058	1,058
70	House of Assembly	Unity Bank	3.95104E+12	528	9,528
71	I/c Dawanau Psychiatric Hospital	Sterling	0056471521	49	49
72	Judicial Service Commission	Sterling	0004916489	104,699	104,699
73	K.U.S.T Wudil	First	2031842857	13,472	23,965

74	Kaduna Liaison Office	unity	0022056021	10	10
75	Kano Hisbah Board	Unity	0025465196	234	234
76	Kano Pillars	Unity	0009099142	1,914	1,917
77	Kano Pillars	FCMB	2002729018	1,197	1,197
78	Kano State Bureau of statistic	Diamond	56159942	5	5
79	Kano State Censorship Board	Polaris Bank	4090740072	12	12
80	Kano state Computer centre	FCMB	0871724015	301	301
81	Kano State Contributory healthcare Mgt. Agency	UBA	1020465268	3,145,387	2,947,485
82	Kano State CPC	FCMB	6493248010	403	403
83	Kano State Driving institute	First Bank	2031970417	211	211
84	Kano State Drugs & Medical C.s Agency	Granty Trust	0020070114	133,363	133,363
85	Kano State Fire service	Zenith	1014928405	1	1
86	Kano state Fisheries Institute	Sterling	0018671547	46	46
87	Kano State Geo-Information System	Access	003230012	25	25
89	Kano State Internal Revenue Service	Granty Trust	0236111461	89,417	89,417
90	Kano State Internal Revenue Service	Access	0039942247	5,328	5,328
91	Kano State Internal Revenue Service	Unity Bank	0005195929	17,305	17,305
92	Kano State Internal Revenue Service	Zenith	1015301937	10,794	10,794
93	Kano State Internal Revenue Service	Zenith	1226544592	268,223	271,930
94	Kano State Internal Revenue Service	Zenith	1010554848	52,814	52,814
95	Kano State Internal Revenue Service	Access	0039932446	5,062	5,824
96	Kano State Internal Revenue Service	Granty Trust	0745201417	4,954	4,954
97	Kano State Investment & Promotion Agency	Zenith	1018449935	11,319	11,319
98	Kano State Liaison Office Lagos	Unity	0014661554	0	0
99	Kano State Library Board	Granty Trust	0020009792	4,801	4,801
100	Kano State Metropolitan Agency	UBA	1022593932	11,439	11,439

101	Kano State Pilgrims Welfare	FCMB	5085206618	246,097	2,490
102	Kano State Qur'anic & Islamiyya Schools Board	First	2027745324	1	1
103	Kano State Radio Corporation	Zenith	1014417114	14	14
104	Kano State Relief & Rehabilitation Agency	Keystone	1002818501	5,109	5,109
105	Kano State Servicom Directorate	UBA	1019287242	5	5
106	kano State Sport Commission	unity	0005185984	30,974	30,974
107	Kano State Tourism Board	UBA	1003686994	16,466	16,466
108	Kano State Water Board	Zenith	1013484744	38,338	38,338
109	Kano State Water Board	UBA	1001062550	2	2
110	Kano State Water Board	UBA	1001047915	86,753	92,647
111	Kano State Water Board	UBA	1001047355	21	922
112	KANSIEC	Granty Trust	0237585807	22	22
113	Kantin Kwari Market management board	FCMB	6325256015	355	662
114	KARMA	First Bank	2024887012	1,267	1,267
115	KASCO	Sterling	0073682531	1,475	1,475
116	KASCO	Unity Bank	005195864	11,407	11,407
117	KASCO	Unity Bank	0021755293	5,729	5,729
118	KAROTA	First Bank	2021809284	7,280	7,280
119	KHEDCO	Fidelity	4011189005	4,417	4,417
120	KNAP	Access	0039942230	4	4
121	KNUPDA	Granty Trust	0019955039	695	695
122	KSSSSMB	Unity	3.97591E+11	28	28
123	Kwankwaso Cot. Hospital	UBA	1017772289	150	150
124	Law Reform Commission	FCMB	1076933019	306	306
125	Livestock Institute	Diamond	0026989551	205	205
126	Local Govt. Audit	First	2005875492	9	9
127	Mairo Tijjani GSTC Kano	Access	0023169899	341	341

128	Maitama Sule Science College Gaya	Eco	5612013399	2	2
129	Ministry for Local Government	First Bank	2040503912	823	423
130	Ministry of Agriculture	Access	0764601312	48,539	48,539
131	Ministry for Higher Education	Fidelity	5030091313	27,964	27,964
132	Ministry of Education	Zenith	1010446732	31,132	30,958
133	Ministry of Finance	Unity	6499239	4,730	4,730
134	Ministry of Health	Sterling	0005843531	3,290	3,290
135	Ministry of Housing and transport	FCMB	6703705012	528	528
136	Ministry of Information	FCMB	5052569016	132,574	132,574
137	Ministry of Justice	Union	0021830047	418	418
138	Ministry of planning and budget	FCMB	0873998012	1,807	1,807
139	Ministry of Science and Tech. & innovation	Access	0803153956	4	4
140	Ministry of Tourism and Culture	Zenith	1016954969	3	3
141	Ministry of Water resource	Unity	0005238093	411	411
142	Ministry of Women Affairs	Fidelity	5030071508	47,888	47,888
143	Ministry of Work and Infrastruncture	Zenith	1010272667	73,122	73,122
144	Minjibir General Hospital	FCMB	0338069020	163	163
145	Ministry of Rural & Comm. Dev.	FCMB	5075893019	17	17
146	Muhd Abubakar Rimi S/Gari MKT	First Bank	2023151303	94	94
147	Muhd Abubakar Rimi S/Gari MKT	First Bank	202540970	4	3
148	Murtala Mohd Specialist	Sterling	0076538110	15,672	15,672
149	Office of the Auditor General	First	2004262028	6,926	6,926
150	Office of the Head of Service	FCMB	9073419017	9,876	9,876
151	Poultry Institute Tukui	Diamond	0030274553	12	12
152	Primary Health care Management	Zenith	1013093993	2,214	2,214
153	Printing Press	Unity	0006499301	20	20
154	Private Hospital Institute Management Agency	Sterling	0070761123	465	465

155	Private & Voluntary Inst. Board	Zenith	1014299503	1	1
156	Protocol Directorate	FCMB	5260265018	27,504	27,504
157	Public Complants & Anti-Corruption	Zenith	1014816140	1	1
158	Public Complants & Anti-Corruption	FCMB	6995281018	2	2
159	REPA Directorate	FCMB	5084825014	27,796	27,796
160	Ministry for Religeous Affairs	Zenith	1016960432	4	4
161	Kano Development Journalism Institute	First Bank	2025297847	203	203
162	Research & Documentation.	Access	0071802979	19	19
163	Road Traffic Department	Granty Trust	0165909795	2	2
164	Rogo General Hospital	Zenith	1017166633	298	298
165	Rural Electrification Board	Sterling	0009783417	7,063	7,063
166	RUWASA	UBA	1000915233	144	144
167	S.A Political Affairs	Zenith	1014496759	38	38
168	Sa'adatu Rimi College of Education	Polaris Bank	4060014345	30,103	30,103
169	Sani Bello ScienceCollege D/Kudu	Unity Bank	0037235932	9	9
170	Scholarship Board	Access	1220672527	3	3
171	School of Aneasthesia	Polaris Bank	4060014376	1,343	1,343
172	School of Basic Midwifery Danbatta	Polaris Bank	4060014390	3,236	3,236
173	School of Basic Midwifery Gwarzo	Polaris Bank	4060014699	1,719	1,719
174	School of Basic Midwifery Kano	Polaris Bank	4060014369	1,328	1,328
175	School of Health Tech, Kano	Polaris Bank	4060014400	866	866
176	School of Health Tech. Bebeji	Polaris Bank	4060014448	30	30
177	School of Nursing Kano	Polaris Bank	4060014462	2,931	2,931
178	School of Nursing Madobi	Polaris Bank	4060014455	1,390	1,390
179	Science & Tachnical School Board	Polaris Bank	4030012481	59	59
180	Shariah Commission	FCMB	6333766010	4,583	4,583
181	Shariah Court of Appeal	Zenith	1221243821	1	40,710

182	Shariah Court of Appeal	Zenith	1221243838	0	3,576
183	Sheik Jidda Hospital	Access	0039939122	52	52
184	Dangote Skill Equisition Centre	FCMB	8184005010	346	346
185	Sir Sunusi General Hospital	Access	0039932491	625	625
186	Special Service Directorate	FCMB	5147937014	6,044	6,044
187	Salary Wages Directorate	Granty Trust	0635402582	332	332
188	SSG's Office (Special Duties)	Zenith	1012811952	2,003	1,603
189	SSG's Office (A.G.S Office)	Granty Trust	0115201126	12,712	12,712
190	Sustainable Kano Project	Granty Trust	20025729	2	2
191	Tiga General Hospital	Unity Bank	0016122253	132	132
192	TRIUMPH	Access	0703035008	22	22
193	Tudun wada General Hospital	Unity Bank	0019660064	1	1
194	Tudun wada General Hospital	Unity Bank	0019453251	1,681	1,681
195	Urban & Beautification Agency	FCMB	6969499014	4,285	4,285
196	Waziri Shehu Gidado Gen. Hospital	Granty Trust	0020788187	807	781
197	WRECA Project	Zenith	1010563886	205	205
198	WRECA Salary	Zenith	1010272038	2	2
199	Wudil General Hospital	Zenith	1011681116	502	502
200	Ministry of Youth and Sport Development	FCMB	6324257015	32,002	32,002
201	Yusuf Maitama Sule University	Zenith	1013279375	74,645	81,030
202	Zakkah & Hubusi Commission	Sterling	0002634194	380	28
203	Kabo Cattage Hospital	Zenith	1013072428	141	141
TOTAL				5,459,016	4,962,588

SCHEDULE 10

EXTERNAL AND INTERNAL PUBLIC DEBTS

EXTERNAL DEBTS STOCKS FOR THE YEAR 2022

SN	CREDITOR	Project	1st January, 2022	Additional Loan	Principal	Interest	Total Debt Services	31st Dec. 2022
			N'000		N'000	N'000	N'000	N'000
1	IDA	National Urban Water Sector Reform III	1,402,514		-	9,400	9,400	1,402,514
2	IDA	Multi-States Road Project	2,560,729		436,193	21,264	457,457	2,124,536
3	IDA	Malaria Control Booster Project	1,991,504		136,462	15,777	152,239	1,855,042
4	IDA	State Education Sector Project	9,417,544		118,053	72,032	190,085	9,299,491
5	IDA	Third National Fadama Development	2,201,123		56,928	16,945	73,873	2,144,195
6	IDA	Health System Development project 11 (Add	681,333		27,336	5,369	32,705	653,997
7	IDA	Commercial Agricultural Development	6,613,116		208,769	51,618	260,387	6,404,347
8	IDA	Malaria Control Booster Project (Add. Financing)	3,391,925		70,032	-	70,032	3,321,893
9	IDA	National Erosion and Watershed Management Project	2,064,950		-	16,067	16,067	2,064,950
10	IDA	Rural Access Agricultural Marketing Project	1,636,266		-	-	-	1,636,266
11	IDA	Agro Processing Productivity Enhancement & Livelihood Support (APPEALS)	15,217,443		-	151,895	151,895	15,217,443
		Sub Total	47,178,447	-	1,053,773	360,367	1,414,140	46,124,674

INTERNAL DEBTS STOCKS FOR THE 2022								
S/N	Creditors	Project	1st January, 2022	Additional Loan	Principal	Interest	Total Debt Services	31st Dec. 2022
			N'000		N'000	N'000	N'000	N'000
1	FGN	Budget Support	17,430,821		133,724	1,725,173	1,858,897	17,297,097
2	FGN	Salary Bail-out	15,295,264		1,000,000	1,316,036	2,316,036	14,295,264
3	FGN	Excess Crude Oil Account (ECA)	8,905,740		320,711	758,960	1,079,671	8,585,029
4	FGN	Small and Medium Enterprise Development Fund (SMEDF)	1,771,331	28,255	239,484	118,285	357,769	1,560,102
5	FGN	Power and Aviation Intervention fund (PAIF)	4,215,147		1,175,462	217,840	1,393,302	3,039,685
7	FGN	State Bond (Contractual Obligation)	14,922,396		1,860,000	1,651,382	3,511,382	13,062,396
8	FGN	Commercial Bank Loan	18,926,011		1,020,000	180,000	1,200,000	17,906,011
9	FGN	FGN Bridge Financing	2,980,000		2,516,923	515,514	3,032,437	463,077
10	FGN	Ancore Borrowers	1,010,940		-	-	-	1,010,940
		Sub Total	85,457,650	28,255	8,266,304	6,483,190	14,749,494	77,219,601
		Grand Total	132,636,097	28,255	9,320,077	6,843,557	16,163,634	123,344,275

SCHEDULE 11

LOAN DEDUCTION AT SOURCE

ECOLOGICAL FUND	ECOLOGICAL	ECOLOGICAL	ECOLOGICAL	ECOLOGICAL	TOTAL ECOLOGICAL
142,286	18	9	926	54,210	197,449.55
70,175	1,395	30,117	-	-	101,687.44
94,471	24,093	2,253	-	-	120,816.99
140,891	-	-	-	-	140,890.58
124,293	2,678	-	-	-	126,970.86
105,876	-	-	-	-	105,875.59
167,384	-	-	-	-	167,383.75
217,263	-	-	-	-	217,263.49
123,952	-	-	-	-	123,951.57
133,160	-	-	-	-	133,159.62
118,098	1,547	21,082	-	-	140,727.27
184,711	1,914	-	-	-	186,625.12
1,622,558	31,646	53,460	926	54,210	1,762,801.83
185,860	6,610	-	-	-	192,470

SCHEDULE 12

2022 Capital Expenditure

Adminstrative Code	Adminstrative Unit	Actual expenditure 2022	Original Budget 2022	Final Budget 2022	VARIANCE
1	Administrative Sector	N'000	N'000	N'000	N'000
011100100200	Deputy Governors Office	-	500,000	500,000	500,000
011100800100	Kano State Emergency Relief & Rehabilitation Board	-	326,680	326,680	326,680
011100900100	Guidance and Counselling Board	-	0	0	-
011101100100	Public Complaint & Anti Corruption Dir.	-	78,000	78,000	78,000
011101300100	Council Affairs Directorate	6,000	41,700	41,700	35,700
011101400100	Community Re-orientation Council	1,602	100,000	100,000	98,398
011103700100	Pilgrim Welfare Board	-	60,000	60,000	60,000
011105500100	Special Services Directorate	-	0	0	-
011105600100	Special Duties Directorate	-	9,000	9,000	9,000
011105900100	Servicom Directorate	-	18,000	18,000	18,000
011106400100	Kano State Bureau of Statistics	-	60,000	60,000	60,000
016100100100	Admin and General Services	2,895,907	1,574,000	3,374,000	478,093
011200300100	House of Assembly	-	860,000	860,000	860,000
012300100100	Min. of Information & internal Affairs	167,630	422,650	422,650	255,020
012300200100	Abubakar Rimi Television Corporation	-	376,626	376,626	376,626
012300300100	Kano State Radio Corporation	-	280,793	280,793	280,793
012300400100	Government Printing Press	-	139,500	139,500	139,500
012300500100	Triumph Publishing Company	-	105,840	105,840	105,840
012300700100	Kano State Censorship Board	-	18,950	18,950	18,950
012500100100	Office of the Head of Civil Service	-	155,000	155,000	155,000

014000100100	Office of the Auditor General (State)	-	27,500	27,500	27,500
014000200100	Local Government Audit	-	30,000	30,000	30,000
014700100100	Civil Service Commission	-	-	-	-
014800100100	Kano State Ind. Elect. Comm.	-	-	-	-
016900100100	Ministry for Special Duties	1,300	170,000	170,000	168,700
SUB-TOTAL		3,072,439	5,354,238	7,154,238	4,081,800
Administrative Code	MDAs	Actual expenditure 2022	Original Budget 2022	Final Budget 2022	VARIANCE
2	Economic Sector	N'000	N'000	N'000	N'000
021500100100	Ministry of Agric. & Natural Resources	8,550,015	3,305,336	9,565,336	1,015,321
021511400100	KNARDA	9,332,925	4,885,269	10,680,269	1,347,344
022000000000	Ministry of Finance	-	134,095	134,095	134,095
022000900000	Kano State Investment Promotion Agency	5,500	0	0	- 5,500
022200100100	Ministry of Commerce Ind. & Co-op.	22,629	218,200	218,200	195,571
022200200100	Kantin Kwari Market	-	123,000	123,000	123,000
022200300100	Kano state Consumer Protection Agency	-	40,000	40,000	40,000
022200400100	Abaubakar Rimi Market	-	-	-	-
022200500100	Tourism Management Board	-	24,425	24,425	24,425
022800100100	Ministry for Science Technology & Innovation	167,980	1,868,814	1,868,814	1,700,834
023400100100	Ministry of Works & Infrastructure	37,907,809	33,380,810	39,335,810	1,428,001
023400400100	Kano State Road Maintenance Agency (KARMA)	2,230,487	1,040,000	3,340,000	1,109,513
023403900100	Kano State Fire Service	857	114,000.00	114,000.00	113,143
023405500100	Kano Metro Politant Agency	249,176	586,875	586,875	337,699
023405600100	Urban Beautification and Landscaping Agency	-	134,000	134,000	134,000
023405700100	Bureau for Land Management	230,318	690,000	690,000	459,682
023405800100	KNUPDA	-	1,780,862	1,780,862	1,780,862
023600100100	Ministry of Tourism & Culture	-	268,000	268,000	268,000
023600300100	History & Culture Bureau	-	59,000	59,000	59,000

023605400100	Zoological & Wild Life Mgt. Agency	-	60,000	60,000	60,000
023800100100	Ministry of Planning & Budget	116,603	4,111,168	12,321,077	12,204,475
025200100100	Ministry of Water Resources	3,782,115	4,543,700	4,543,700	761,585
025210100100	Kano State Water Board	750,824	2,884,129	3,884,129	3,133,305
025210600100	Wreca	-	205,778	205,778	205,778
025210700100	RUWASA	55,648	1,428,000	1,428,000	1,372,352
026300100100	Ministry of Rural & Community Development	141,526	363,000	363,000	221,474
026300200100	RAMPS Directorate	-	3,204,787	3,204,787	3,204,787
026300300100	Rural Electrification Board	-	91,500	91,500	91,500
025600100100	Ministry of Housing & Transport	-	1,096,100	1,096,100	1,096,100
025600200100	Housing Corporation	-	490,000	490,000	490,000
025600300100	Kano State Transport Authority	-	220,000	220,000	220,000
025600400100	Kano State Road Transport Agency (KAROTA)	-	45,950	45,950	45,950
SUB-TOTAL		63,544,412	67,396,798	96,916,707	33,372,295
Administrative Code	MDAs	Actual expenditure 2022	Original Budget 2022	Final Budget 2022	VARIANCE
3	Law and Justice	N'000	N'000	N'000	N'000
031801100100	Judicial Service Commission	-	150,000	150,000	150,000
031805100100	High Court of Justice	3,006,901	3,225,000	3,225,000	218,099
031805300100	Sharia Court of Appeal	2,296,327	3,497,186	3,497,185	1,200,858
032600100100	Ministry of Justice	-	190,000	190,000	190,000
032600200100	Law Reform Commission	-	24,000	24,000	24,000
032606100100	Ministry of Religious Affairs	31,500	-	-	-31,500
032606200100	Kano State Zakkat Commission	-	129,200	129,200	129,200
032606300100	Kano State Hisbah Commission	-	116,000	116,000	116,000
032606300100	Kano Sharia Commission	-	43,000	43,000	43,000
SUB-TOTAL		5,334,728	7,374,386	7,374,385	2,039,657

Administrative Code	MDAs	Actual expenditure 2022	Original Budget 2022	Final Budget 2022	VARIANCE
4	Social Services Sector	N'000	N'000	N'000	N'000
051300100100	Minsitry of Youths and Sports	495	900,000	900,000	899,505
051305100100	Youth Development Directorate	-	20,000	20,000	20,000
051305500100	Kano State Sports Commission	-	12,000	12,000	12,000
051305600100	Kano Pillars	-	30,000	30,000	30,000
051400100100	Ministry of Women Affairs & Social Dev.	39,838	787,000	787,000	747,163
051700100100	Ministry of Education	8,560,107	7,328,080	8,818,080	257,973
051700300100	SUBEB	5,012,400	285,000	6,664,330	1,651,930
051700800100	Kano State library Board	11,661	29,000	29,000	17,339
051701000100	Agency for Mass Education	2,876	437,968	437,968	435,093
051701500100	Science & Technical Schools Board	5,163	327,885	327,885	322,722
051701600100	Kano State Private And Voluntary Inst Board	-	15,362	15,362	15,362
051702600100	Senior Secondary Schools Mgt. Board	1,000,802	1,517,000	1,517,000	516,198
051702700100	Kano State Islamic & Quaranic School Board	-	9,344	9,344	9,344
051705600100	Kano State Scholarship Board	1,522,012	2,837,609	2,837,609	1,315,597
056900100100	Ministry for Higher Education	191,821	179,797	179,797	- 12,024
056900200100	College of Education & Preliminary Studies	-	860,787	860,787	860,787

056900300100	RMK College of Basic & Remedial Studies T/Wada	-	701,196	701,196	701,196
056901800100	Kano State Polytechnic	-	292,670	292,670	292,670
056902100100	Kano State University of Science & Technology (Wudil)	502,110	1,309,832	1,309,832	807,722
056902700100	Informatic Institute	-	85,000	85,000	85,000
056902800100	Yusufu Maitama Sule University	-	867,825	867,825	867,825
056902900100	Aminu School of Islamic Legal Studies	-	161,176	161,176	161,176
056903000100	Audu Bako College of Agric Danbatta	-	443,252	443,252	443,252
051903100100	Sa'adatu Rimi College Of Education Kumbotso	-	-	-	-
052100100100	Ministry of Health	9,008,143	11,801,437	11,801,437	2,793,294
052100300100	H.M.B. (HQ and Zones)	2,280	299,000	299,000	296,720
052100300200	Zone 7 MAWSH	-	310,000	310,000	310,000
052100500100	Primary Health Care Mgt. Board (PHCMB)	29,476	3,460,483	3,460,483	3,431,007
052100600100	State Agency for Control of Aids	-	202,875	202,875	202,875
052100700100	Post Graduate School (College of Family Medicine)	-	5,000	5,000	5,000
052100800100	CONTRIBUTORY HEALTH MGT	-	2,455,459	2,455,459	2,455,459
052100900100	KHETFUND	-	80,000	80,000	80,000
052101100100	Private Health Institutions Management Agency	-	80,000	80,000	80,000
052101300100	Drugs Management & Consumable Supply Agency	2,045	262,436	262,437	260,392
053500100100	Ministry of Environment	1,927,983	2,933,000	2,133,000	205,017
053500300100	KNAP	-	150,000	150,000	150,000
053500500100	Kano State Sustainable Projects	-	77,000	77,000	77,000
055100200100	Ministry for Local Government	448,000	176,000	176,000	- 272,000
SUB-TOTAL		28,267,211	41,730,473	48,799,804	20,532,593
GRAND TOTAL		100,218,790	121,855,896	160,245,134	60,026,344

Section II

Annual Financial Statements

Budget Performance

OBSERVATIONS ON FINANCIAL STATEMENTS

The budget performance for the financial year ended 31st DECEMBER, 2022 has been critically examined and classified. The actual revenues and expenditures were compared as shown in the tables below:

Opening Balance 2022

Detail	Final Budget N'000	Actual N'000	Variance N'000	Performance (%)
Opening Balance	31,952,720,000	31,501,621,000	451,099,000	98.59
Total	31,952,720,000	31,501,621,000	451,099,000	98.59

The opening balance of Kano State Government for the financial year 2022 was thirty-one billion five hundred and one million six hundred and twenty-one thousand Naira (N31,501,621,000) only compared with budgeted figure of thirty-one billion nine hundred and fifty-two million seven hundred and twenty thousand Naira (N31,952,720,000) only indicating 98.59% performance.

Summary Of Total Reciepts

Previous Year Actual Receipt N'000	Details	Final Budget N'000	Actual Receipts N'000	Variance N'000	Performance (%)
14,297,915,000	Opening Balance 2022	31,952,720,000	31,501,621,000	451,099,000	99
148,957,194,000	Recurrent Receipts	176,296,218,000	184,711,826,000	8,415,608,000	105
54,226,455,000	Capital Receipt	67,994,221,000	27,258,807,000	40,735,414,000	40
217,481,564,000	Total Receipt	276,243,159,000	243,472,252,000	32,770,907,000	88

The projected total recurrent and capital receipts in the financial statement submitted by the Kano State Accountant General for the year ended 31st December, 2022 was N276,243,159,000 compared with actual receipts of N243,472,252,000 shows 88% performance. In comparison, the 2021 actual receipts of N217,481,564,000 and sum of N243,472,252,000 for 2022, resulted to an increased inflow of N25,990,688,000 equivalent to 11.95%

Details Of Recurrent Revenue

Detail	Final budget N'000	Actual N'000	Variance N'000	Performance (%)
Tax Revenue	28,122,856,000	19,713,320,000	8,409,536,000	70.10
Non Tax Revenue	12,599,591,000	22,796,592,000	(10,197,001,000)	180.93
Statutory Allocation	70,890,829,000	60,214,943,000	10,675,886,000	84.94
Govt. Share Of VAT	51,556,575,000	45,809,734,000	5,746,841,000	88.85
Other Receipt State	-	548,647,000	(548,647,000)	100
Other Receipt FAAC	13,126,367,000	35,628,590,000	(22,502,223,000)	271.43
Total Recurrent Revenue	176,296,218,000	184,711,826,000	(8,415,608,000)	104.77

Internally Generated Revenue

Detail	Final Budget N'000	Actual N'000	Variance N'000	Performance (%)
Tax Revenue	28,122,856,000	19,713,320,000	8,409,536,000	70.10
Non Tax Revenue	12,599,591,000	22,796,592,000	(10,197,001,000)	180.93
Total IGR	40,722,447,000	42,509,912,000	(1,787,465,000)	104.39

Key Revenue Generating Mdas

Detail	Final budget N'000	Actual N'000	Variance N'000	Performance (%)
KIRS	28,122,856,000	19,713,320,000	(8,409,536,000)	70.10
KASCO	1,095,294,000	3,571,385,850	2,476,091,850	326.07
Bureau for Land Mgt.	3,690,679,874	2,722,244,675	(968,435,199)	73.76
KNUPPDA	715,000,000	892,330,530	177,330,530	124.80
Ministry for Local Govt.	15,000,000	820,759,757	805,759,757	5471.73
KUST Wudil	660,191,376	743,365,399	83,174,023	112.60
Kano State Water Board	857,378,000	649,432,135	(207,945,865)	75.75
Muhammad Abdullahi Wase Hospital (Zone 7)	423,114,820	490,758,929	67,644,109	115.99
KAROTA	856,000,000	351,967,379	(504,032,621)	41.12
H.M.B (HQ & ZONES)	332,978,247	303,540,003	(29,438,244)	91.16
Other Revenue Collecting Agencies	3,953,954,683	12,250,807,164	8,296,852,481	309.84
Total Independent Revenue	40,722,447,292	42,509,911,700	1,787,465,000	104.39

Revenue Collecting Mda's With Positive Variance

The reported Internally Generated Revenue of six (6) MDA's shows the actual sum of N18,769,407,629 against the final budget estimate of N6,862,554,879 representing 273.50% performance.

Detail	Final budget N'000	Actual N'000	Variance N'000	Performance (%)
KASCO	1,095,294,000	3,571,385,850	2,476,091,850	326.07
KNUPDA	715,000,000	892,330,530	177,330,530	124.80
Ministry for Local Govt.	15,000,000	820,759,757	805,759,757	5471.73
KUST Wudil	660,191,376	743,365,399	83,174,023	112.60
Muhd Abdullahi Wase Hospital (Zone7)	423,114,820	490,758,929	67,644,109	115.99
Other Revenue Collecting Agencies	3,953,954,683	12,250,807,164	8,296,852,481	309.84
Total	6,862,554,879	18,769,407,629	11,906,852,750	273.50

Revenue Collecting Mda's With Negative Variance

It was observed that five (5) MDA's generated N23,740,504,192 less than the estimated revenue of N33,859,892,121 representing 29.89%.

Detail	Final budget N'000	Actual N'000	Variance N'000	Performance (%)
KIRS	28,122,856,000	19,713,320,000	(8,409,536,000)	68.91
Bureau for Land Mgt.	3,690,679,874	2,722,244,675	(968,435,199)	73.76
Kano State Water Board	857,378,000	649,432,135	(207,945,865)	75.75
KAROTA	856,000,000	351,967,379	(504,032,621)	41.12
H.M.B (HQ & Zones)	332,978,247	303,540,003	(29,438,244)	91.16
Total	33,859,892,121	23,740,504,192	(10,119,387,929)	29.89

Summary Of Total Expenditure

Previous year	Detail	Final Budget N'000	Actual N'000	Variance N'000	Performance (%)
95,932,811,000	Recurrent Expenditure	115,998,022,000	111,347,389,000	4,650,633,000	95.99
90,047,133,000	Capital Expenditure	160,245,137,000	100,218,790,000	60,026,347,000	62.54
185,979,944,000	Total Expenditure	276,243,159,000	211,566,179,000	64,676,980,000	76.58

Summary Of Total Recurrent Expenditure

Detail	Final Budget N'000	Actual N'000	Variance N'000	Performance (%)
Personnel Cost	71,305,282,000	69,292,036,000	2,013,246,000	97.18
Overhead Cost	33,475,667,796	29,517,921,000	3,957,746,796	88.18
Grants & Subsidized	4,397,267,000	3,692,586,000	704,681,000	83.97
Debt Services	6,819,805,204	6,843,557,000	- 23,751,796	100.35
IGR Cost of Collection	-	2,001,289,000	-2,001,289,000	100
Total Recurrent Expenditure	115,998,022,000	111,347,389,000	4,650,633,000	95.99

Recurrent Expenditure Performance

The final budgeted figure of recurrent expenditure was N115,998,022,000. When compared with the actual expenditure of N111,347,389,000 for the year under review, the difference shows a saving of N4,650,633,000 which is 95.99% budget performance

The financial statement for the year 2022 presented by the Accountant General, shows that Kano state Government incurred a total recurrent expenditure of one hundred and eleven billion three hundred and forty seven million three hundred and eighty nine thousand naira N111,347,389,000 only, when compared with the preceding year expenditure of N95,932,811,000 as indicated in summary of total expenditure above.

It was observed that, the actual personnel cost in respect of 36 MDA's to the tune of N32,464,492,000.00 was against the final budgeted figure of N30,584,083,000.00 resulting to an over expenditure of N1,880,410,000.00 representing 5.79%. Refer to table below.

Organizations With Over Expenditure In Personnel Cost

Admin Code	Admin	Actual Jan-Dec 2022 N'000	Approved Budget2022 N'000	Revised Budget 2022 N'000	Variance N'000
011100800100	Kano State Emergency Relief & Rehabilitation Board	120,651	131,369	120,550	(101)
011101000100	Public procurement Bureau	38,445	40,016	37,867	(578)
011101100100	Public Complaint & Anti-Corruption Dir.	98,540	82,898	98,098	(442)
011105500100	Special Services Directorate	20,984	786,833	-	(20,984)
011105800100	Protocol Directorate	14,191	13,933	13,213	(978)
011106400100	Kano State Bureau of Statistics	28,799	33,228	27,228	(1,571)
011200100100	House of Assembly	381,813	356,188	368,705	(13,108)
011200700100	Public Account Committee	13,639	16,486	13,571	(68)
012300100100	Min. of Information & internal Affairs	342,555	305,255	237,631	(104,924)
012300700100	Kano State Censorship Board	19,504	20,070	19,106	(398)
012500100100	Office of the Head of Civil Service	1,420,001	1,498,145	1,398,654	(21,347)
012500800100	Pension Fund Trustees	25,986	24,368	22,976	(3,010)
014800100100	Kano State Ind. Elect. Comm.	35,075	21,860	26,954	(8,121)
016100100100	Admin and General Services	23,804	20,423	21,911	(1,893)
016100200100	Research Evaluation & Political Affairs Directorate	1,081,585	966,908	976,021	(105,564)
016700100100	Local Government Audit	147,345	167,640	146,869	(476)
022800100100	Ministry for Science Technology & Innovation	53,512	53,267	50,431	(3,081)
023600300100	History & Culture Bureau	143,592	82,409	88,309	(55,283)

Admin code	Admin	Actual Jan-Dec 2022 N'000	Approved Budget2022 N'000	Revised Budget 2022 N'000	Variance N'000
023800100100	Ministry of Planning & Budget	89,339	68,488	52,672	(36,668)
025600400100	Kano State Road Transport Agency (KAROTA)	1,439,195	1,103,089	1,200,986	(238,209)
032606200100	Kano State Zakat Commission	3,891	4,766	3,889	(2)
032606300100	Kano State Hisbah Commission	256,641	214,740	224,328	(32,313)
051305100100	Youth Development Directorate	46,090	50,239	42,562	(3,528)
051305500100	Kano State Sports Commission	177,247	149,617	154,872	(22,375)
051305600100	Kano Pillars	338,876	347,347	332,795	(6,081)
051702600100	Senior Secondary Schools Mgt. Board	16,800,209	14,586,285	16,013,016	(787,193)
051702700100	Kano State Islamic & Qur'anic School Board	21,622	21,560	21,600	(22)
051900200100	College of Education & Preliminary Studies	843,725	761,451	832,814	(10,911)
051901800100	Kano State Polytechnic	2,319,275	2,211,611	2,250,844	(68,431)
051902900100	Aminu School of Islamic Legal Studies	1,139,615	945,409	1,007,683	(131,932)
051903000100	AuduBako College of AgricDanbatta	546,316	507,515	519,388	(26,928)
051903100100	Sa'adatuRimi College Of Education Kumbotso	2,610,083	2,521,326	2,546,101	(63,982)
052100300200	Zone 7 MAWSH	1,522,749	1,404,226	1,448,087	(74,662)
052100500100	Primary Health Care Mgt. Board (PHCMB)	216,316	158,135	183,331	(32,985)
055100200100	Ministry for Local Government	79,784	90,337	78,670	(1,114)
055100300100	Chieftaincy Affairs	3,498	4,385	2,351	(1,147)
Totals		32,464,492	29,771,822	30,584,083	(1,880,410)

It was observed that 37 MDA's expended N23,270,286,000 against the revised budget estimate of N11,187,697,000, resulting to an excess overhead expenditure of (12,082,589,000), representing 108% as shown in the table below.

Organizations With Over Expenditure On Overhead Cost

Code	Administrative Unit	2022 Actual Expenditure N'000	2022 Original Budget N'000	2022 Revised/Final Budget N'000	Variance (+/-) N'000
011100100100	Government House	7,681,799	900,000	4,430,550	(3,251,249)
011100100200	Deputy Governors Office	547,078	459,365	459,365	(87,713)
011105500100	Special Services Directorate	4,630,701	900,000	2,023,468	(2,607,233)
011101400100	Community Re-orientation Council	13,340	10,000	10,000	(3,340)
011105600100	Special Duties Directorate	270,206	205,758	205,758	(64,448)
011105800100	Protocol Directorate	988,598	654,200	654,200	(334,398)
011106000100	Kano state Liaison Office, Abuja	32,029	4,950	4,950	(27,079)
016100200100	Research Evaluation & Political Affairs Directorate	1,480,486	1,071,179	1,071,179	(409,307)
012300100100	Min. of Information & internal Affairs	2,688,206	470,802	470,802	(2,217,404)
021500300000	LIVESTOCK TRAINIG INSTITUTE AND ENTR. BAGAUDA	600	600	600	(0)
023400100100	Ministry of Works &Infratructure	71,254	65,050	65,050	(6,204)
023405800100	KNUPDA	82,862	68,000	68,000	(14,862)
032600100100	Ministry of Justice	1,294,478	72,020	72,020	(1,222,458)
033700100200	Kano State Zakkat Commission	15,823	2,800	2,800	(13,023)
033700100300	Kano State Hisbah Commission	41,109	30,959	30,959	(10,150)

Code	Administrative Unit	2022 Actual Expenditure N'000	2022 Original Budget N'000	2022 Revised/Final Budget N'000	Variance (+/-) N'000
056900100100	Ministry for Higher Education	188,409	75,355	75,355	(113,054)
056902800100	YusufuMaitamaSule University	441,661	335,944	335,944	(105,718)
011103700100	Pilgrim Welfare Board	1,243,268	259,475	1,074,475	(168,792)
	Pension Fund Trustees	12,781	-	-	(12,781)
	Kano State AdaidaitaSahu	400	-	-	(400)
	SDG's	9,330	-	-	(9,330)
012300400100	Government Printing Press	42,475	16,375	16,375	(26,100)
	Sani Abacha Youth Centre	2,800	-	-	(2,800)
	Kano State NNPC-AKK PIPELINE PR	18,000	-	-	(18,000)
	WRECA	17,598	-	-	(17,598)
	Dangote Acquisition Centre	54,565	-	-	(54,565)
	Road Traffic Department (V.I.O)	350	-	-	(350)
	Rabiu MKCD & R Studies	31,300	13,347	13,347	(17,953)
052100900100	KHETFUND	470,000	90,000	90,000	(380,000)
	ULTRAMODERN HOSPITALS	101,064	-	-	(101,064)
	Kano State Health Insurance Agency	697,716	-	-	(697,716)
055100600100	Kano Emirate Council	20,000	2,500	2,500	(17,500)
055100700100	Bichi Emirate Council	20,000	2,500	2,500	(17,500)
055100800100	Gaya Emirate Council	20,000	2,500	2,500	(17,500)
055100900100	Karaye Emirate Council	20,000	2,500	2,500	(17,500)
055100100100	Rano Emirate Council	20,000	2,500	2,500	(17,500)
	TOTAL	23,270,286	5,718,679	11,187,697	(12,082,589)

Capital Development Funds

Previous Year Actual Capital Receipt N'000	Detail	Final budget N'000	Actual N'000	Variance N'000	Performance (%)
14,297,915,000	Treasury Opening Balance	31,952,720,000	31,501,619,000	451,101,000	98.59
11,801,455,000	Grant	39,175,888,000	27,031,419,000	12,144,469,000	69.00
42,425,000,000	Loans	20,543,333,000	-	20,543,333,000	0.00
0	Other Capital Receipt	8,275,000,000	227,388,000	8,275,000,000	2.75
68,524,370,000	Total Capital Receipts	99,946,941,000	58,760,426,000	41,413,903,000	58.79

The 2022 financial statement revealed N58,760,426,000 as the actual capital receipt for the year. However, when the actual receipt of 2022 was compared with N68,524,370,000 for 2021 financial year, there was a significant decrease of N9,763,944,000 representing 14.25%.

The performance of actual capital receipt of N58,760,426,000 against the final budgeted receipt of N99,946,941,000 for the year under review was 58.79%.

Capital Expenditure

Previous Year N'000	Detail	Final Budget N'000	Actual N'000	Variance N'000	Performance (%)
5,128,588,000	Administrative Sector	7,154,238,000	3,072,439,000	4,081,799,000	42.95
71,265,845,000	Economic Sector	96,916,707,000	63,544,412,000	33,372,295,000	65.57
110,258,000	Law and Justice	7,374,385,000	5,334,728,000	2,039,657,000	72.34
13,542,443,000	Social Services Sector	48,799,804,000	28,267,211,000	20,532,593,000	57.92
90,047,134,000	Total Capital Expenditure	160,245,134,000	100,218,790,000	60,026,344,000	62.54

The statement of cash flow for the year 2022 disclosed that Kano state government spent N100,218,790,000 on capital expenditures under Four (4) sectors of the economy across. the state and other capital expenditures from Aids & Grants. However, the state budgeted the sum of N160,245,134,000 for capital expenditures but N100,218,790,000 was expended resulting to N60,026,344,000 variance, representing 62.54%.

Kano State Debt Profile

Current Portion:	2022 N'000	2021 N'000	Proceed /Repayment
Internal	11,089,582,000	9,440,150,000	1,649,432,000
External	1,411,080,000	1,500,421,000	(89,341,000)
Sub Total	12,500,662,000	10,940,571,000	1,560,091,000
Long Term Borrowing:			
Internal	65,090,824,000	75,006,561,000	(9,915,737,000)
External	44,713,594,000	45,678,025,000	(964,431,000)
Sub Total	109,804,418,000	120,684,586,000	(10,880,168,000)
Total Debt 31/12/2022	122,305,080,000	131,625,157,000	(9,320,077,000)

The total debt of Kano State Government reported in the financial statement as at 31st December, 2022 as N122,305,080,000 showing 7.08% decrease from last year debt of N131,625,157,000. This indicates that the government has settled some of its loan obligations to the tune of N9,320,077,000 as shown in the table above.

Overview of 2021 Financial Statement

Detail	Final Budget N'000	Actual N'000	Variance N'000	Performance (%)
Revenue	241,739,102,000	217,481,565,000	24,257,538,000	89.97
Expenditure	241,739,102,000	185,979,944,000	55,759,157,000	76.93
Closing Balance		31,501,621,000		

Revenue And Expenditure Profile

Previous Year N'000	Detail	Actual N'000	Final Budget N'000	Variance N'000	Performance (%)
217,481,565,000	Revenue	243,472,252,000	276,243,159,000	(32,998,295,000)	88.05
185,979,944,000	Expenditure	211,303,164,000	276,243,159,000	(64,939,995,000)	76.49
31,501,621,000	Closing Balance as at December,2022	32,169,088,000			

The table above shows the state receipts, payments and the closing balance as at 31st December, 2022. Comparing 2021 closing balance of N31,501,621,000, with 2022 closing balance of N32,169,088,000 shows an increase of N667,469,000 or 2.07%.

2022 RETIREMENT BENEFITS CERTIFICATION
(GRATUITY AND DEATH BENEFIT)

A total of one thousand six hundred and forty five (1,645) files, were made available by the State Pension Funds Trustees for examination, verification and certification of the State Auditor General, regarding the payments of Pension, Gratuity and death benefits of retired, retiring/dead Civil Servants. Inclusive in the total number of files available was a balance of 96 files brought forward from the year 2021, while 1,496 files were received during the year together with 53 return query files. There was an increase of 565 files representing 52.31% compared to last year's total of 1,080 files. Out of the available files, 1,538 were treated and dispatched to the state Pension Fund trustees during the year under review, 31 queried while 76 were carried forward to the year 2023. Refer to Appendix "5a" for more detail.

The sum payable as gratuity for the year amounted to Five Billion Two Hundred and twenty three million eight hundred and ninety nine thousand six hundred and thirty three naira ninety two kobo (N5,223,899,633.92) only, whereas the sum of Two Billion Three Hundred and Sixty Five Million One Hundred and Fifty Thousand Three Hundred and Thirty Five Naira (N2,365,150,335.00) only was in respect of death pension payable, total Seven Billion Five Hundred and Eighty Nine Million Forty Nine Thousand Nine Hundred and Sixty Eight Naira Ninety Two Kobo (N7, 589,049,968.92) only. Refer to Appendix "5b" for monthly breakdown.

This office was able to make a saving of one hundred and twenty three million eight hundred and ten thousand two hundred and seventy three naira eighty two kobo (N123,810,273.82) only during examination of the computation of both retirement and death benefits as a result of salary overpayment, overstay, in-lieu of Notice, outstanding Car Loan deductions and Secondment. Refer to Appendix "5c" for details.

Regarding contract gratuity, the Office of The Auditor General did not receive any file for examination, verification and certification during the year 2022. There were 43 files brought forward from the previous year, 20 files were treated while 14 no. queried, leaving a balance of 9 files carried forward to 2023. Appendix "5d" refers. The sum of ten million nine hundred and thirty one thousand nine hundred and Twenty Five Naira Sixty kobo (N10, 931,925.60) only was examined as contract gratuity for the year 2022. Refer to Appendix "5e".

Accounts of Parastatals and Government Owned Companies

The audit review of the audited accounts of Parastatals and Government owned companies, i.e. Organizations that were established by the Law of the esteemed Kano State House of Assembly, is generally guided by the provision of Section **125** (3&4) of the **1999** Constitution of the Federal Republic of Nigeria (As Amended) and Kano State Audit Law 2021 (As Amended). The number of Parastatals that have submitted their Accounts up to 31st December 2022 were 13 out of 82 that represent 15.83%. The compliance was un-impressive.

The detailed analysis is depicted here under:

S/N	Organizations	Position of Audited Account As At 31-12-2022	Outstanding Accounts As At 31-12-2022	Remarks
1.	University of Sci. Tech Wudil	2017 – 2020	2021 - 2022	
2.	Yusuf Maitama Sule University	2018 – 2020	2021 2022	
3.	Kano State Polytechnic	2020 – 2022	Nil	
4.	Sa'adatu Rimi College of Education	2017 – 2021	2022	
5.	Kano State Scholarships Board	2020	2021 – 2022	
6.	Kano State Library Board	2019 – 2020	2021 – 2022	
7.	Agency for Mass Education	2019 – 2020	2021 – 2022	
8.	College of Edu. & Preliminary (CARS)	2020 – 2022	Nil	
9.	Audu Bako College of Agriculture	2020 – 2021	2022	
10.	Leventis Foundation	2019	2020 – 2022	

S/N	Organizations	Position of Audited Account As At 31-12-2022	Outstanding Accounts As At 31-12-2022	Remarks
11.	Kano Capital School	2014 – 2016	2017 – 2022	
12.	CARS Tudun-Wada	2018 – 2021	2022	
13.	SUBEB	2020 – 2021	2022	
14.	KSSSMB	2019 – 2020	2021 – 2022	
15.	Voluntary & Private Schools Board	2016 – 2021	2022	
16.	Science & Tech. Sch. Board	2016 – 2021	2022	
17.	AKSILS	2019 – 2021	2022	
18.	Zoological & Wildlife Agency	2020 – 2021	2022	
19.	Triumph Publishing Company	2017 – 2019	2020 2022	
20.	HMB Headquarters	2019 – 2022	Nil	
21.	HMB Municipal	2013 – 2020	2021 – 2022	
22.	HMB Rano	2019 – 2020	2021 – 2022	
23.	HMB Gwarzo	2018 – 2020	2021 - 2022	
24.	HMB Gaya	2020 – 2021	2022	
25.	HMB Danbatta	2021 – 2022	Nil	
26.	HMB Bichi	2020 – 2021	2022	
27.	HMB Tudun Wada	2019 – 2020	2021 – 2022	
28.	HMB Murtala Muhd Spe. Hospital	2021 – 2022	Nil	
29.	HMB Sir Muhd. Sanusi Spe. Hos.	2017 – 2021	2022	

S/N	Organizations	Position of Audited Account As At 31-12-2022	Outstanding Accounts As At 31-12-2022	Remarks
30.	HMB Sheikh Jidda	2018 – 2019	2021 - 2022	
31.	HMB Khalifa Sheikh Isyaku Rabiu	2019 – 2020	2021	
32.	HMB Waziri Gidado	2020 – 2021	2022	
33.	HMB Abubakar Imam Urology	2019 – 2021	2022	
34.	HMB Muhd Abdullahi WaseSpe. Hos.	2019 – 2021	2022	
35.	Drugs Management Agency	2017 – 2022	Nil	
36.	Primary Health Care Board	2020 – 2021	2022	
37.	College of Nursing & Midwifery	2020 – 2022	Nil	
38.	Contributory Health Care Agency	2019 – 2021	2022	
39.	Kano State Tourism Board	2021	2022	
40.	KNARDA	2011	2012 – 2022	
41.	KNUPDA	2021 – 2022	Nil	
42.	Sustainable Kano Project	2014 – 2018	2019 – 2022	
43.	KARMA	2016 – 2021	2022	
44.	Kano State Fire Service	2020 – 2021	2022	
45.	KAROTA	2019 – 2020	2022	
46.	Kano State Housing Corporation	2021	2022	
47.	Dala Building Society	-	-	Not in existence

S/N	Organizations	Position of Audited Account As At 31-12-2022	Outstanding Accounts As At 31-12-2022	Remarks
48.	WRECA	2018 – 2020	2021 – 2022	
49.	Afforestation	2013 -	2014 – 2022	
50.	KASCO	2019 – 2022	Nil	
51.	Kano State Internal Revenue Ser.	2020 -2022	Nil	
52.	Kano State Investment & Pro. Agency	2017 – 2022	Nil	
53.	Kano Pillars Football Club	2013 – 2019	2020 – 2022	
54.	Kano State Censorship Board	2018	2019 – 2022	
55.	Kano State Sports Commission	2017 – 2020	2021 – 2022	
56.	Kano State Radio Corporation	2018 – 2021	2022	
57.	Muhd. Abubakar Rimi Television	2019 – 2021	2022	
58.	History & Culture Bureau	2014 – 2015	2016 - 2021	
59.	Law Reform Commission	2019 – 2020	2021 2022	
60.	Zakkah & Hubsu Commission	2010 – 20212	2022	
61.	Sharia Commission	2010 – 2012	2013 - 2022	
62.	Kano State Hisbah Board	2017 – 2018	2019 - 2022	
63.	Kano State Rural Electricity Board	2018 – 2021	2022	
64.	RUWASA	2017 – 2020	2021 - 2022	
65.	KHEDCO	2020 – 2021	2022	
66.	Abubakar Rimi Market Board	2020 – 2022	Nil	

S/N	Organizations	Position of Audited Account As At 31-12-2022	Outstanding Accounts As At 31-12-2022	Remarks
67.	Kantin Kwari Market Board	-	2019-2022	Fact Finding
68.	Kano State Water Board	2017 – 2020	2022	
69.	REMASAB	2017 – 2019	2020 – 200	
70.	Kano State Transport Authority	2019 – 2020	2021 – 2022	
71.	Pilgrims Welfare Board	2017 – 2020	2022	
72.	Pension Fund Trustees	2013 – 2019	2020 - 2022	
73.	Guidance & Counseling Board	2014 – 2021	2022	
74.	Public Complaint & Anti-Corruption	2017	2018 – 2022	
75.	State Emergency Management Agency	2020 – 2022	Nil	
76.	Bureau of Statistics	2017 – 2021	2022	
77.	KHETFUND	–	2019 – 2022	Fact Finding
78.	Kano State Investment Ltd. (KSIP)	2012 – 2018	2019 - 2022	
79.	Kano State Quranic & Islamiyya Board	–	2015-2022	Fact finding
80.	State Agency for Control of Aids	–	2018– 2022	Fact Finding
81.	New Map	–	2016-2022	Fact Finding
82.	P.H.I.M.A.	–	2019-2022	Fact Finding

Even though Section 31(9) of the Kano State Audit Law 2021 (as amended) provides that “The budgeted aggregate fees payable to the external Auditors shall be paid to the accounts of the Office of the Auditor General for disbursement to the individual external Auditors upon satisfactory completion of their mandates”. This is yet to be complied wit

Section III

Ministries And Extra-Ministerial Observations

Verification of Capital Projects, Bulk Purchase & Other programs

Ministry of Environment

1. **Non-Supply of materials by SADRO SOFT LTD (Contractor)**

SADRO SOFT LTD. (Contractor) did not supply vector control chemicals and equipment to the Ministry despite 50% advance payment of the sum of 25,000,331.54 out of the total contract sum of 50,000,663.08.

2. **Part Payment State Counter Fund Contribution –N100,000,000.00**

It was discovered that Kano State Government through Ministry of Environment made a counter fund transfer of **N100,000,000.00** to **AGROCLIMATIC RESIDENCE IN SEMI-ARID LAND SCAPING (ACRISAL)** Department vide cheque No 67986817 for project execution. The project did not commence up to the time of completing the audit inspection exercise.

The observations were reported to the Hon. Commissioner vide our correspondence **No AUD/PMA/MOENV/I/96**. No response to date.

Ministry of Water Resources.

Procurement and Installation of 2No. 1,500 KVA Generator Sets for Watari 75MLD Water Treatment Plant: N355,027,831.20

During the 2022 financial year audit inspection exercise of Ministry of Water Resources it was observed that 2 No. 1,500 KVA Generator sets for Watari 75 MLD water treatment Plant were procured at the contract sum of **N355,027,831.20**. However, the

Ministry did not show the audit team the Generator sets and the installation site, which resulted to non-confirmation of the Generator sets supplied. This violates the **Kano State Financial Instructions provision No 0203**.

The Hon. Commissioner was informed vide correspondence No. **AUD/PMA/MWR/I/32**. There was no response.

Ministry of Women Affairs and Social Development

During the 2022 financial year routine audit inspection exercise of Ministry of women affairs and social development the following were observed:

1. **Non- retirement of Expenditure**

Expenditure of **N10, 000,000.00** in respect of International Children Day was not retired.

2. **Over Payment In respect of Procurement of Rice: N4,500,000.00**

Examination of records in respect of **N30,000,000.00** payment made to Al-Hamsad for the supply of 1,500 bags of 25kg rice @ N17,000.00 per bag revealed an over payment of N4,500,000.00. The correct amount for the supply of 1,500 bags of 25kg @ N17,000 is **N25,500,000.00**.

The observation was reported to the Hon. Commissioner vide ref. No **AUD/PMA/MOWA&SD/I/50**. The response is awaited.

Kano State Water Board

1. **Releases Received from Ministry of Finance for payment of Electricity Bills: N1,502,962,708.87**

Un-presented payment vouchers: N189, 998,016.29:

It was observed that, funds released by the Ministry of Finance into expenditure account of Kano State Water Board from January to December, 2022 amounted to N1, 502,962,708.87. However, examination of record during the period under review revealed

payment in settlement of Electricity Bills to the tune of N1, 312,964,692.67 Naira only. While expenditure of N189,998,016.20 was not presented for audit examination.

2. Remittances Received for Payment of Casual workers: N81,600,000.00

Summation of payment vouchers in respect of casual workers allowances during the period under review was N74,800,000.00 only. Therefore the sum of **N6, 800,000.00** was not accounted for.

3. Re-activation of water intake at Tamburawa, Evacuation of 6000 sedimentation Tank and Re-activation of 6000 intake station at Challawa: N27,335,000.00

i. Un-Accounted Expenditure

From the records presented, the sum of **N7,100,000.00** was not accounted for.

ii. Un-retired Expenditure

Expenditure of N20, 235,000.00 from the total releases was not retired.

4. Remittances received into the expenditure account from various Local Governments: N 150, 117,628,75.

Un-retired Expenditure

The entire expenditures from the above mentioned contributions to the tune of **N150, 117,628.75** was not retired with supporting record.

5. Fund transfers from the Water Board's revenue account to expenditure account: N791,929,990.21

During the examination of available records, it was observed that, the sum of N514, 665,050.82 in lieu of staff Monthly salary and sum of N277, 264,939.39 for other expenditure total N791,929,990.02 was transferred from revenue account to expenditure account.

Un-accounted /un-retired Expenditure

i. Fund withdrawal for other expenditures – N277,264,939.39:

The entire sum of N277,264,939.39 meant for other expenditure was not accounted for.

ii. Variance in revenue withdrawals for staff monthly salary payment: N23,606,208.80:

The sum of N514,665,050.82 withdrawn from revenue account for staff monthly salary while actual payments was N491,058,842.02 therefore a difference of N23,606,208.80 was observed. Refer to table below

**Monthly Bank Transfer from Revenue Account to Expenditure Account
for Staff Monthly Salary.**

S/NO	Date	Receipt for Salary	Actual Salary Per P.V	Difference
1.	January ,2022	44,685,693.46	44,088,565.82	597,127.64
2.	February, 2022	44,343,243.77	43,583,807.51	759,436.26
3.	March, 2022	44,457,348.27	45,324,523.21	(867,174.94)
4.	April, 2022	55,593,561.70	42,242,741.02	2,350,820.68
5.	May, 2022	44,250,485.10	41,083,949.07	3,166,536.03
6.	June, 2022	44,404,813.77	39,030,212.46	5,374,601.31
7.	July, 2022	43,982,671.38	38,717,924.71	5,264,746.67
8.	August, 2022	45,229,297.57	41,404,870.81	3,824,426.76
9.	September, 2022	45,039,297.60	39,808,586.91	4,780,046.52
10.	October, 2022	44,588,633.48	39,808,586.91	4,780,046.57
11.	November, 2022	34,591,026.00	36,489,728.58	(1,898,700.85)
12.	December, 2022	34,498,978.72	36,310,001.63	(1,811,022.91)
	Total	N514,665,050.82	N491,058,842.02	N23,606,208.80

6. Construction of Emergency Raw Water Intake Station at Tamburawa: N74,947,300.00

The sum of N74,947,300.00 was released to Water Board by the Kano State Government in respect of the construction of emergency Raw Water Intake station at Tamburawa.

i. It was observed that, the construction was done under direct labour without a committee being constituted.

ii. **Un-retired Expenditure-N20,235,000.00**

The sum of N20, 235,000.00 out of the total release (N74,947,300.00 was not retired as presented in the table below:

Payment Voucher's In respect of Construction of Emergency Raw Water intake at Tamburawa

S/No	Date	Details	PV No.	Cheque No	Payee	Amount	Remarks
1.	8/2/22	Work at No6 tamburawa water intake channel	165	1427435	Musa Ahmad	9,275,000	No Supporting Record
2.	8/2/22	Purchases of Electricity Items	A-14	1427435	AuwaluAbubakar	295,000	“ “
3.	8/2/22	Rehab. Of No6 intake station at Challawa	030	1427435	Abdullahi M. Adamu	4,000,000.	“ “
4.	8/2/22	Repairs onNo2 centrifugal pump	A-17	1427435	Hassan Karaye A.	5,000,000	“ “
5.	8/2/22	Replacement of KSB Impeller at Tamburawa	010	1427435	AuwaluAbubakar	1,665,000	“ “
					Total	N20,235,000	

iii. **Un-accounted Fund: N54,712,300.00**

From the total fund released for the emergency work, expenditure of **N54,712,300.00** was un-accounted.

The observations were reported to the Managing Director vide ref. No. **AUD/PMA/KSWB/1/47**. There was no response.

Ministry of Agriculture and Natural Resources 2021

Un-Retired Expenditure

During routine audit inspection exercise, it was observed that, expenditures to the tune of N35,618,902.00 presented in the table below were not retired with supporting documents.

S/N	Date	PV. No	Particulars	Payee	Amount(N)	Remark
1.	10-19/5/21	020-031	Sundries	Curved & Straight Design ltd	14,026,000.00	No Supporting documents
2.	9-12/12/21	Various	Sundries	“ “	13,007,502.00	“ “
3.	08-12/12/21	087-102	Preparatory Response and Control on Highly Pathogenic Avian Influenza(UPAI)	Permanent Secretary	8,858,400.00	“ “
Total					N35,618,902.00	

2022

The following expenditures to the tune of **N52,348,287.50** were not retired with supporting documents as required by the Kano State Financial Instruction No. 0604.

S/No	Date	P.V. No	Description	Amount (N)	Remarks
1.	22/8/22	033, 057 & 058	2021 National Agric Show @ karu L.G.A. Nassarawa State	16,000,000.00	No Supporting documents
2.	2/9/22	Nil	Outstanding balance for 2021 National Agric Show @ KRU L.G.A. Nassarawa State	10,480,187.50	“ “
3.	29/12/22	Nil	Transfer from Kano State Appeals Account	10,000,000.00	“ “
4.	29/12/22	Nil	“ “ “	10,000,000.00	“ “
5.	29/12/22	Nil	“ “ “	5,868,100.00	
Total				N52,348,287.50	

The observations were communicated to the Hon. Commissioner vide our report ref No AUD/PMA/MANR/I/31. Response is being awaited.

Ministry Of Health

A. Supply Of Medical Equipment At Government House Clinic: N23,547,000.00

Un-retired expenditure: N10,000,000.00

During audit inspection exercise of Ministry of Health for the financial year 2022 it was observed that, the sum of Twenty Three Million Five Hundred and Forty Seven Thousand Naira (N23, 547,000.00) only was released in respect of purchase of medical equipment at Government House Clinic. It was discovered that, expenditure of Ten Million Naira(N10,000,000.00) only was not retired. Refer to table below

Supply of medical equipment to Government House Clinic

S/No	Date	Payee	Detail	PV NO	Cheque No	Amount	Remark
1.	2/2/22	Bees BEST Electronic	Purchase of Lab. Equipment	034	Transfer	4,000,000	Exp. Not Retired
2.	1/2/22	“ “	“ “		Transfer	4,000,000	“ “
3.	11/11/22	Hamza Fagge	“ “		Nil	2,000,000	“ “
					Total	N10,000,000	

B. RENOVATION / EQUIPPING OF 32 NO SELECTED PHC UNITS: N294,130,000.00

Un-retired Expenditure –N32,000,000.00

The sum of Two Hundred and Ninety Four Million, One Hundred and Thirty Thousand Naira (N294,130,000.00) only was released to cater for renovation and equipping of 32 No. Selected PHC Units. It was observed that, expenditure of N32,000,000.00 was not retired as presented in the table below.

S/No	Date	Payee	Details	PV No.	Cheque No	Amount	Remark
1.	1/1/22	DPP MOH	Renovation/Purchase of equipment for 30No. Selected PHC Unit	010	4599	3,000,000	No Supporting documents
2.	“	“	“	011	4600	3,000,000	“
3.	“ “	“ “	“	018	4604	3,000,000	“
4.	“ “	“ “	“ “	019	4607	3,000,000	“ “
5.	“ “	“ “	“ “	021	4611	3,000,000	“ “
6.	1/2/22	“ “	“ “	048	4620	3,000,000	“
7.	“	“ “	“ “	049	4621	3,000,000	“
8.	“	“ “	“ “	050	4622	3,000,000	“
9.	“ “	“ “	“	051	4623	3,000,000	“ “
10.	“ “	“ “	“ “	052	4624	3,000,000	“ “
11.	“ “	“ “	“ “	053	4625	2,000,000	“ “
				Total		N32,000,000	

C. Un-retired Expenditure for Immunization and Covid -19 Allowances N53,333,333.33

There were no supporting documents in respect of immunization exercise to the tune of N35,833,333.33 and payment of COVID 19 allowances to the tune of N17,500,000.00 during the 2022 audit inspection exercise. Refer to table below.

S/N	Date	Details	Amount	Remark
1.	11/01/22	Routine Immunization	35,833,333.33	Not retired
2.	10/8/22	Covid-19 Allowances	17,500,000.00	Not retired
		Total Un-retired	N53,333,333.33	

D. Un-presented payment vouchers: N373,906,703.58

The sum of Three Hundred and Seventy Three Million, Nine Hundred and Six Thousand, Seven Hundred and Three Naira Fifty Eight Kobo (N373,906,703.58) only was also received into the Ministry’s account in respect of Health Basket for settlement of outstanding counterpart funding Q2, Q3 and Q4. The payment vouchers of the entire transfers were not presented for audit examination which contravenes Financial Instruction 0203.

The observations were reported to the Hon. Commissioner vide our Communication ref. No AUD/PMA/MOH/I/167. The response is being awaited.

Ministry of Education

1. **Stock not taken on charge- N855,085,775.44**

During the 2022 financial year audit inspection exercise it was observed that, the Ministry did not maintain store receipt voucher (S.RV.) Store Issue Voucher (S.I.V.) and store ledger for stock and inventory control, as a result the actual quantity of food supplied/ received and issued out to boarding schools for student feeding to the tune of N855,085,775.44 during the period could not be ascertained. This violated Kano State Stores Regulation Section 0701

2. **Payment Without Signature of Payees - N36,781,690.00**

Payment vouchers in respect of students feeding monitoring allowances to the tune of N36, 781,690.00 only do not contain signature of payees.

3. **Un-retired Expenditure in respect of Bilingual College Niamey Niger Republic –N110,143,700.00**

Expenditure to the tune of N110,143,700.00 in respect of Bilingual College Niamey Niger Republic lacks supporting documents. This violates financial Instruction Provision No 0604.

4. **Un-presented Documents N130,654,556.16**

The under listed contract files to the tune of N130,654,556.16 were not presented for audit examination.

S/N	File No	Description	Contract	Amount (N)
1.	MOE/SMBT/001/22	Digitalization Programme	Messer Cox Logisties Ltd	32,940,000.00
2.	MOE/SMBT/004/22	Renovation Dilapidated structure at Buremawa Primary Kiru	Messer Kabalse Allah	24,784,384.00
3.	MOE/SMBT/009/22	Relocation of Islamic Schools	Messrs Nasiriya Nig. Ltd	72,930,172.16
		Total		N130,654,556.16

The observations were reported to the Hon. Commissioner Ref. No. AUD/PMA/MOE/I/132. No response yet.

State Universal Basic Education Board (SUBEB) Intervention Projects

2019

1. Un-presented Documents: N265,401,404.60:

Funds for the 2019 Universal Basic Education Projects for the 44 local Government Areas in the State amounted to N2,818,373,470.62. Out of the 115 No. Contracts awarded for the year, 12 No. Project files for the sum of N265,401,404.60 shown below were not presented for audit examination.

Un-presented Project Files 2019

S/No	File No	Project Title & Location	Contract Sum	Contractor	Remark
1.	UBE/FHQ/2018/RNV/22	Renovation of 1No Classroom Block at GaramDiyawa in Takai LGEA	3,575,551.48	ASASCO LTD	Un-presented
2.	UBE/FHQ/2019/2/CB/14	Construction of 2classrooms Block @ HausawaMaimakawa P.S. In Gaya LGEA	11,508,020.28	Silver Store Synergy Construction Ltd	“ “
3.	UBE/FHQ/2019/2/CB/17	Const. of 2classroom Block at tarda PS In Ungogo LGEA	11,508,020.28	Global Firm Nig Ltd	“ “
4.	UBE/FHQ/2019/BH/1	Drilling and Installation of 29No Hand Pump Borehole Including the Geo-Surevy	27,434,000.00	Abshu General Merchandise Ltd	“ “
5.	UBE/FHQ/2019/ECC/1	Supply of 6 No Playing Kits 6 No Selected Schools.	1,345,921.26	Abshu General Merchandise Ltd	“
6.	UBE/FHQ/2019/TL/1	Construction of 46 2 seater VIP Toilets Blocks Schools at Diff LGEAS	38,926,077.48	Abshu General Merchandise Ltd	“

S/No	File No	Project Title & Location	Contract Sum	Contractor	Remark
7.	UBE/PP/SCH/MPS/NASS/1	Renovation of 15No. Classroom at Magwan Special Primry School in Nassarawa LGEA.	70,156,806.82	Gwarjo Global Resources Ltd	“”
8.	UBE/SQ/2019/2/CB/8	Construction of 2Classroom Block @ M/Katari PS Bunkure LGEA	11,508,020.28	ASASCO LTD	“
9.	UBE/TQ/2019/2/CB/4	Construction of 2Classroom Block @KamfarMaáji P.S. In tudun Wada LGEA	11,508,020.28	SATARMAX Expart Services Ltd	“
10.	UBE/TQ/2019/RNV/I	Renovation of 3No Classroom Block@ 3No. Schoos in Kabo LGEA	15.322.173.27	ASASCO Nig Ltd	“
11.	UBE/TQ/2019/RNV/10	Reno. Of Classrooms in 3N. Schools in Rano LGEA	16,843,306.08	Kadforsestintegrated Service Ltd	“
12.	UBE/TQ/2019/RNV/4	Reno. of 2No Classrooms Blocks 6 No Schools at Kibiya, Kunchi, and Karaye	35,765,487.09	Abshu General Merchandise Ltd	
		Total	265,401,404.60		

2. **Non Payment of Tender Fees : N18,173,695.74**

There was no evidence of payment of tender fees to the tune of N18,173,695.74 against 32 No contracts awarded in the sum of N1,142,718,619.38. See Appendix 6a.

3. **Non Payment of works Registration Fees: N450,000.00**

There were no receipts of contractor's payment of annual works registration fees to the tune of N450,000.00 in 9 No Project files presented in Appendix 6b .

4. **Over Estimate In Due Process Bureau Certificate**

Re-casting of vetted amount of Due Process Certificate of No objection Ref. No **DPB/CONT/C-765/1316V.I/2 Dated 3rd August, 2020** In respect of procurement of UBE 2019 Intervention project presented below revealed an over estimate of N27,263,658.84.

S/N	Description of Project	DPB Amounted (N)	Vetted Amounted (N)
i.	Completion of 3No. JSIS (Lot 1-3)	352,276,837.63	
ii.	Construction of Block of 6 classroom (Lot 4-10)	320,431,378.56	
iii.	Construction of Block of 2 classroom (lot 11-48)	460,320,811.20	
iv.	Construction of 13 No Boundary wall fence at Various locations (Lot 49-61)	342,299,360.55	
v.	Renovation and Rehabilitation of classrooms Blocks (Lot 62-99)	627,277,182.42	
vi.	Construction of toilets and supply of assorted materials (lot 100-111)	146,540,460.76	
vii.	Supply/fabrication and Distribution of 3 seater student furniture and 120 set of teachers table and chair	509.175,006.00	
	DPB vetted Total	N2,785,584,695.96	
	Audit casted total	N2,758,321,037.12	
	DPB Over estimated figure/Audit Correct figure	N27,263,658.84	

2021

Un-presented Project Files N141,171,646.01

Projects across the 44 local Government Areas in the state during the 2021 financial year amounted to sum of N1, 893,293,328.96 involving 180 contract awards. Out of the 180 awards 5 No. projects files to the tune of N141,171,646.01 presented in the table below were not presented for audit examination.

Un-presented Project Files 2021

S/N	File No	Project Title & Location	Contract Sum	Contractors
1.	SUBEB/W&S/36/2021	Const. of Motorised Board Hole with Overhead Tank	7,494,626.09	Spring Drilling& Const. Ltd
2.	SUBEB/W&S/01-10/2021	Const. of 10No Hand Pump Boreholes Across	11,204,209.90	MGL International Ltd
3.	SUBEB/RN/004/005/2021	Rehab. of 2No Classroom Blocks	10,816,662.22	MDR Nig. Ltd
4	SUBEB/NC/009/010/013/017/024/2021	Const. of 5 No Classroom Blocks at 5 LGA	65,177,491.90	GIANT Bridge NIG Ltd
5.	SUBEB/NC/008/015/016/020/021	Construction of 5No. 2 classroom blocks ar 5 LGA	65.177,491.90	Abshu General Merchant Ltd
		Total	N141,171,646.01	

2022

1. Non payment of tender fee: N8,340,787.83

There were no evidence of tender fees payment to the tune of N8,340,787.83 in 10 No. Project files presented in Appendix 6c.

2. Non payment of works registration fees: N372,500.00

Evidence of payment for works registration to the tune of N372,500.00 by 9 Contractors presented in Appendix 6d was not presented.

2019-2022 Sampled Physical Verification of projects Executed by SUBEB.

Please, refer to Appendix 6e for the observations on sampled physical verifications conducted.

General Observations.

1. The following were not available in most of the project files examined:-
 - a. Documentation of Contractors Company Profile.
 - b. Bill of Quantities and Architectural Designs
 - c. Project progress photos.
2. Majority of the projects inspected had poor cement/sand mixture ratio resulting in weathering and breakage/cracks of walls, door frame areas and terrazo flooring failure.
3. The quality of door frames was generally low grade, essentially not strong enough to with stand the test of time. Same applies to windows and burglar proofs.
4. Some electrical fittings were not sighted during the sample physical verification conducted.

The outcome of the audit inspection exercise was communicated to the Executive Secretary vide our communication Ref. No. AUD/PMA/SUBEB/1/53. There was no response.

Review on Audited Accounts of Government Parastatals

Kano University Of Science And Technology Wudil

2013

Overstatement of Revenue: N38,545,734.44

Records made available during the audit exercise revealed the sum of N149,144,488.56 was generated as revenue, however, the sum of N187,690,223.00 was reported by the external Auditors indicating a difference of N38,545,734.44. Refer to appendix 7

Unpresented Payment Vouchers

Audit observation to this effect points out that 12 no. payment vouchers amounting to N6,181,085.18 remained unpresented. Refer to appendix 7a

Payment Vouchers without Supporting Documents

4 no. payment vouchers amounting to N2,875,480.00 are without documentary evidences. Refer to appendix 7b

The accounting officer was aware of the observations vide AUD/PSA/CF.17/I/155 while the office has not received any response.

2014

Overstatement of Revenue: N16,659,614.53

Revenue of N143,733,748.47 was established as against N160,393,363.00 reported by the external Auditors thereby having a difference of N16,659,614.53. Refer to appendix 8

Payment Vouchers Without Supporting Documents: N2,856,715.00

3 no. payment vouchers to the tune of N2,856,715.00 were without supporting documents. Refer to appendix 8a

Unpresented Payment Vouchers: N7,279,963.83

The sum of N7,279,963.83 is in respect of 13 no. unpresented payment vouchers. Refer to appendix 8b

The observations were reported to the accounting officer vide AUD/PSA/CF.17/I/160, the reply is being awaited.

2015

Overstatement of Revenue: N15,272,879.77

The revenue generated as per audit review amounted to N183,396,325.23 leading to a difference of N15,272,879.77 compared to N198,669,205.00 reported by the external Auditors. Refer to appendix 9

Unpresented Payment Vouchers: N6,840,256.60

Audit observation revealed that 13 payment vouchers in the sum of N6,840,256.60 are unpresented. Refer to appendix 9a

Payment Vouchers Without Supporting Documents: N9,223,290.00

It was observed that 13 no. payment vouchers amounting to N9,223,290.00 were without supporting documents. Refer to appendix 9b

The accounting officer was notified of the observations vide AUD/PSA/CF.17/I/167, there was no response.

2016

Overstatement of Revenue: N50,769,008.84

The sum of N372,158,537.16 was generated as revenue as per records made available, which does not tally with N422,927,546.00 presented by the external Auditors. There exists a difference of N50,769,008.84. Refer to appendix 10

Payment Vouchers Without Supporting Documents: N6,937,450.00

Expenditures worth N6,937,450.00 were incurred as per 11 no. payment vouchers. There were no supporting documents to authenticate the expenditures. Refer to appendix 10a

Unpresented Payment Vouchers: N19,550,901.01

26 payment vouchers to the tune of N19,550 901.01 were not presented for audit examination. Refer to appendix 10b

The observations were communicated to the accounting officer vide AUD/PSA/CF.17/I/176, response is being awaited.

2017

Overstatement of Revenue: N44,057,367.03

It was observed that N511,399,522.97 was generated as internal revenue as against N555,456,890.00 reported by the external Auditor. There is a difference of N44,057,367.03. Refer to appendix 11

Payment Vouchers Without Supporting Documents: N9,713,875.00

Eight (8) payment vouchers to the tune of N9,713,875.00 were observed without supporting documents during the period under review. Refer to appendix 11a

Unpresented Payment Vouchers: N1,519,245.00

The sum of N1,519,245.00 represents amounts in respect of seven (7) unpresented payment vouchers. Refer to appendix 11b

The observations were reported to the accounting officer through AUD/PSA/CF.17/I/177 and is yet to respond.

2018

Overstatement of Revenue: N275,985,115.64

Based on available records presented for audit examination, the sum of N546,263,108.36 was the revenue generated internally while external Auditors reported figure was N822,248,224.00 revealing a difference of N275,985,115.64. Refer to appendix 12

Payment Vouchers Without Supporting Documents: N14,382,742.00

Twenty four (24) payment vouchers to the tune of N14,382,742.00 were in respect of payments made without the necessary documents to validate the payments. Refer to appendix 12a

Unpresented Payment Vouchers: N44,082,063.00

Nineteen (19) payment vouchers amounting to N44,082,063.00 were unpresented for audit examination. Refer to appendix 12b

The above observations were reported to the accounting officer vide AUD/PSA/CF.17/I/178. Response being awaited.

2019

Overstatement of Revenue: N89,511,397.39

Records made available indicate an internal revenue of N505,096,102.61 against N594,607,500.00 reported by the external Auditor which disclosed a variance of N89,511,397.39. Refer to appendix 13

Payment Vouchers Without Supporting Documents: N7,290,977.56

The sum of N7,290,977.56 was for 13 no. payment vouchers without supporting documents. Refer to appendix 13a

Unpresented Payment vouchers: N438,000.00

Three (3) payment vouchers to the tune of N438,000.00 remain unpresented during the period under review. Refer to appendix 13b

The observations were brought to the attention of the accounting officer vide AUD/PSA/CF.17/I/179. Response being awaited.

Murtala Muhammad Specialist Hospital

2021

Lapses in Internal Control

It was observed that the hospital uses manual and electronic methods for accounting reporting.

Payments Without Supporting Documents

Payments vouchers to the tune of N19,457,131.88 were without supporting documents. Refer to appendix

Fixed Assets Register

It was observed that fixed assets register was not updated.

The observations were communicated to the accounting officer vide AUD/PSA/CF.119/III/239. No reply yet.

TOP VALUE ONGOING/COMPLETED PROJECTS 2022

S/N	Project name	Contract Sum ₦	Year of Commencement	Contractor	Total certification As At Dec, 2022 ₦	Status
1	Muhammadu Buhari Interchange	9,179,204,615.24	2021	Triacta Nig Ltd	8,152,436,659.70	Ongoing

REMARK

As at the time of the 2021 Audit Inspection and verification of the project it was observed that the construction has reached and advanced stage within the timeline of completion on course.

S/N	Project name	Contract Sum ₦	Year of Commencement	Contractor	Total certification As At Dec, 2022 ₦	Status
2	Janguza-Durum-Kabo-Karaye Road	11,713,879,530.88	2010	Tec engr. Co. Ltd	3,381,623,180.66	Ongoing

REMARK

The project commenced in 2010, with Initial Contract sum of ₦3,424,010,877.00 only. It was observed that from 2010 the contract sum was revised four (5) times and currently stand at ₦11,713,879,530.88.

S/N	Project name	Contract Sum ₦	Year of Commencement	Contractor	Total certification As At Dec, 2022 ₦	Status
3	Construction of K/Mata-Ibrahim Taiwo Road Flyover	6,604,623,064.38	2018	Tec Engr. Co. Ltd	4,487,136,524.49	Ongoing

S/N	Project name	Contract Sum ₦	Year of Commencement	Contractor	Total certification As At Dec, 2022 ₦	Status
4	Construction of Cancer Center at Muhammadu Buhari Specialist Hospital	4,117,719,663.40	2018	BICO NIG LTD	3,281,910,696.25	Ongoing

S/N	Project name	Contract Sum ₦	Year of Commencement	Contractor	Total certification As At Dec, 2022 ₦	Status
5	Completion of Dualized 5km Road in Tofa LGA, Kano	1,475,484,058.54	2021	CCECC NIG LTD	619,117,475,.63	Ongoing

REMARK

The project has reached an advanced stage towards completion.

S/N	Project name	Contract Sum ₦	Year of Commencement	Contractor	Total certification As At Dec, 2022 ₦	Status
6	Construction of Karaye Emirate Township	1,737,658,832.40	2021	Soject NIG LTD	1,359,913,400.39	Ongoing

REMARK

S/N	Project name	Contract Sum ₦	Year of Commencement	Contractor	Total certification As At Dec, 2022 ₦	Status
7	Construction of Gaya Emirate Township	909,634,192.42	2021	Soject Nig. Ltd	856,089,071.33	Completed

REMARK

S/N	Project name	Contract Sum ₦	Year of Commencement	Contractor	Total certification As At Dec, 2022 ₦	Status
8	Construction of Rano Emirate Township	1,629,326,173.96	2021	Tec Engr. Int. Ltd	1,589,079,173.85	Completed

REMARK

S/N	Project name	Contract Sum ₦	Year of Commencement	Contractor	Total certification As At Dec, 2022 ₦	Status
9	Establishment of Yusuf Maitama Sule Centre for the Advancement of Democratic Politics & Good Governance	621,604,295.89	2022	BKI- building & Civil Engr. Company LTD	300,000,000.00	Ongoing

S/N	Project name	Contract Sum ₦	Year of Commencement	Contractor	Total certification As At Dec, 2022 ₦	Status
10	Construction of Dawakin Tofa- Kiyawa Road Project	2,919,299,673.82	2022	CCECC NIG LTD	1,900,118,713.03	Ongoing

Section IV

General

Staff Strength

The Office of the State Auditor-General has staff strength of One Hundred and forty (140) varying from junior to senior officers. This is grossly inadequate, due to lack of auxiliary staff (cleaners, messengers and computer operators) and qualified technical personnel especially Engineers (Civil and Structural), Quantity Surveyors and Architects that need to be employed and placed into appropriate Departments.

Staff progression, development and welfare are among the traditional features of the Office. A total number of fourteen (14) staff went on training in different professional courses while twenty two (22), junior and senior, were promoted to different grade levels.

Kano State Government sponsored one hundred (100) staff/officials for a Two (2) day sensitization workshop in Kaduna. A total number of 14 staff were sponsored to undergo ANAN professional studies during the year.

To further promote accountability and transparency in the management of public funds, staff need to be motivated to ensure efficiency and effectiveness in the discharge of their statutory responsibilities. The need for continued training and re-training (Local and foreign) of staff especially on Information and Communication Technology (ICT) which could not be over emphasized. It is hoped that the Government should look into the possibility of re-introducing incentives to Audit Staff as obtained in similar organizations.

Acknowledgement

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

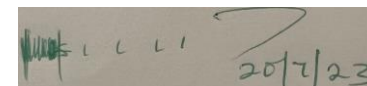
I am appealing to the Ministry to always include all the necessary schedules/underlying records as well as other related accounting documents required when submitting end of the year financial documents. Our Statutory functions of auditing the Accounts and Financial Statements is considerably slowed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

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

I also wish to extend my gratitude and express my appreciation to His Excellency the Executive Governor Dr. Abdullahi Umar Ganduje, for his positive disposition towards creating conducive atmosphere for the performance of our constitutional responsibilities.

Finally, I immensely appreciate the esteemed Kano State House of Assembly for their contributions and oversight function. My gratitude goes to other State Government employees too numerous to mention that in one way or the other contributed towards the realization of this report.

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

A rectangular box containing a handwritten signature in blue ink and the date '20/7/23' written in black ink.

Isma'ila Musa, fcna
Auditor General
Kano

Section V

Appendices

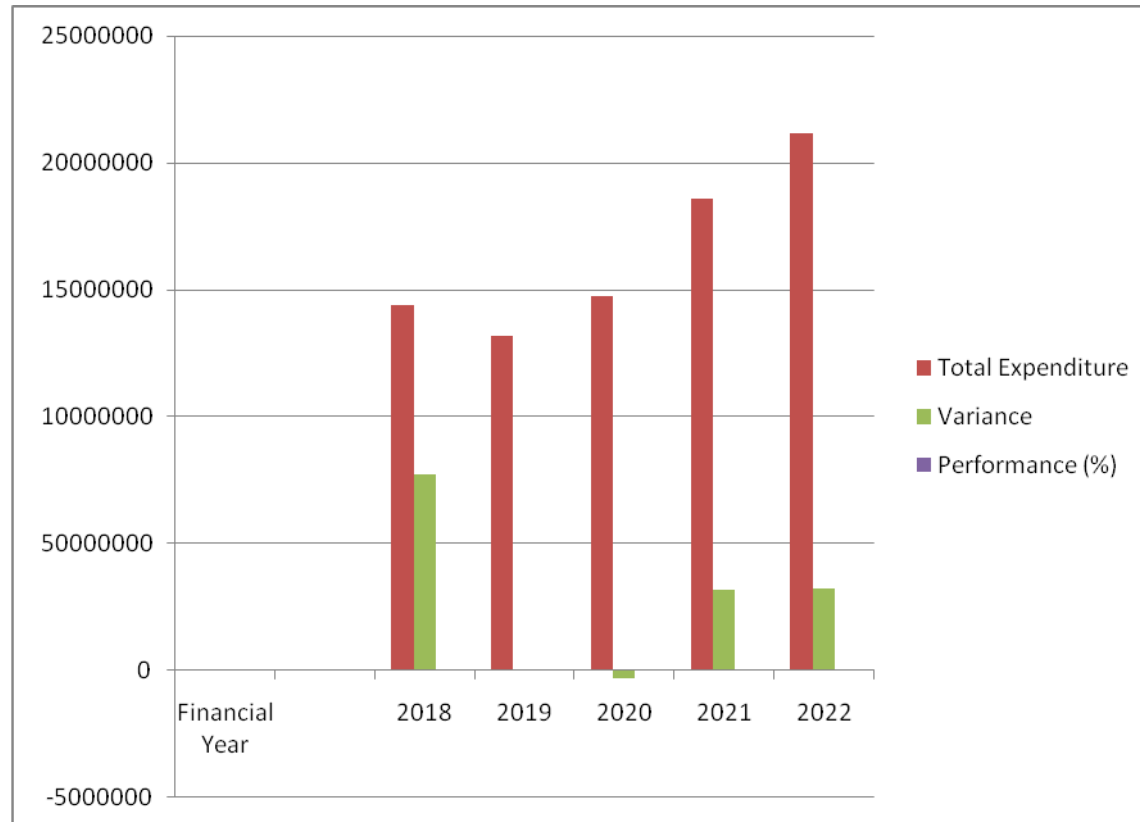
Appendix 1

Total Revenue And Expenditure For The Years 2018 – 2022

Financial Year	Total Revenue N'000	Total Expenditure N'000	Variance N'000	Performance (%)
2018	220,781,415	143,950,869	76,830,546	65
2019	136,087,640	131,738,171	4'349,469	97
2020	143,895,414	147,472,790	(3,577,376)	102
2021	217,481,564	185,979,945	31,501,621	86
2022	243,472,252	211,303,164	32,169,088	87

Appendix 1a

Total Revenue & Expenditure



Graph 1: Column Chart Representing Five Years Revenue & Expenditure

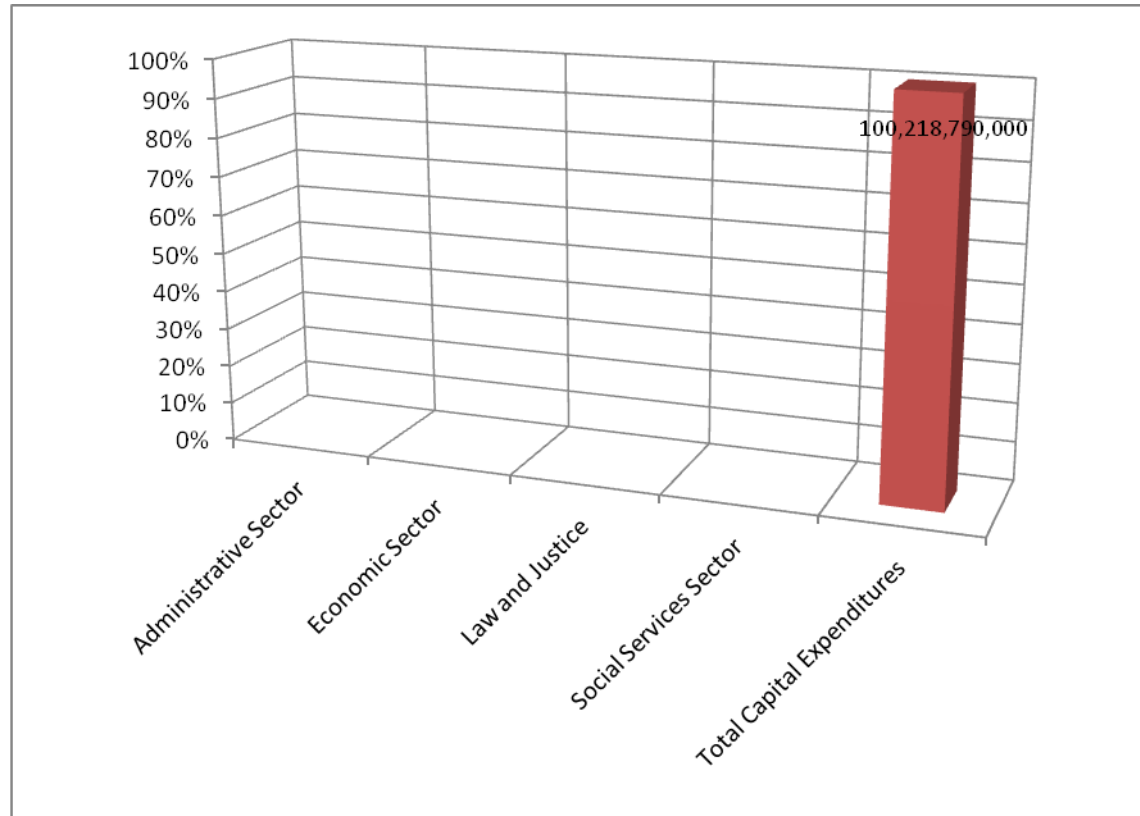
Appendix 2

Capital Expenditure

S/N	Description	Amount ₦'000
i	Administrative Sector	3,072,439,000
ii	Economic Sector	63,544,412,000
iii	Law and Justice	5,334,728,000
iv	Social Services Sector	28,267,211,000
	Total Capital Expenditures	100,218,790,000

Appendix 2a

Capital Expenditure



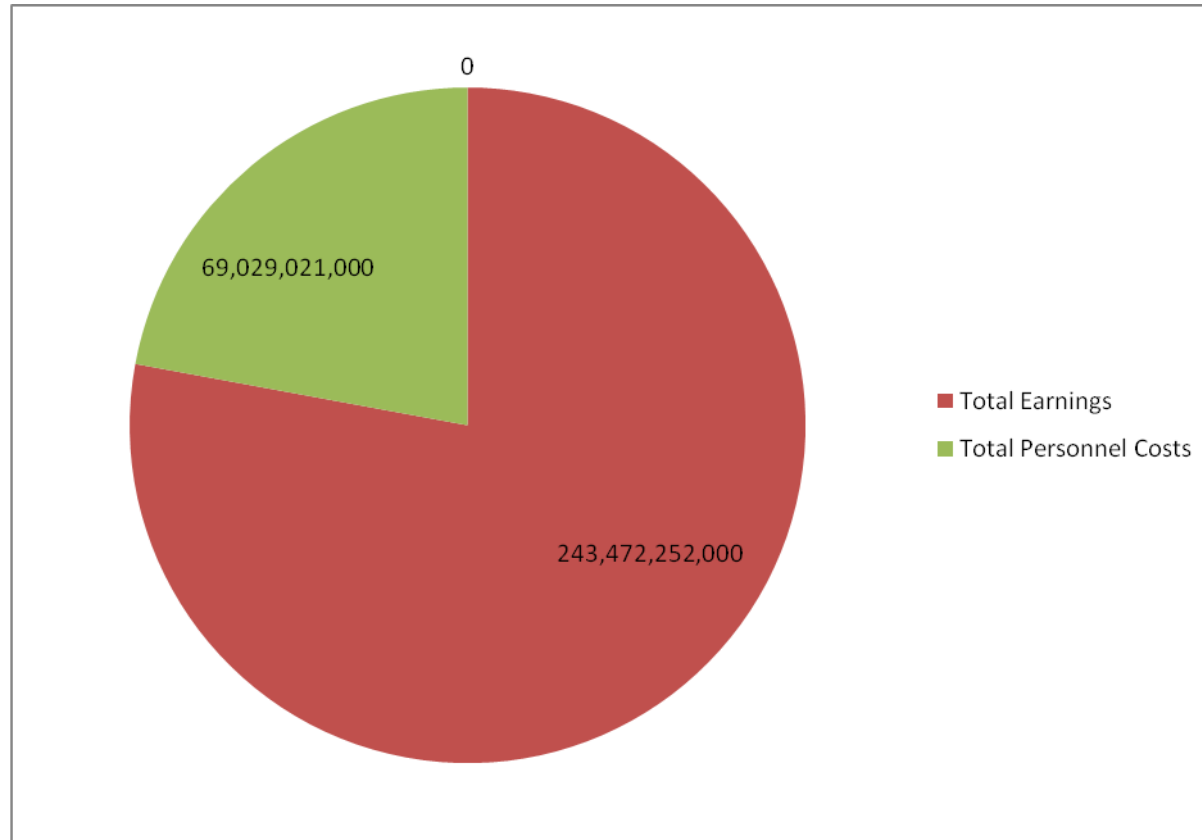
Graph 2: 2D Column Chart Representing Capital Expenditure
Appendix 3

Total Earning To Personnel Cost

S/N	Description	Actual Amount ₦'000
1.	Total Earnings	243,472,252,000
2.	Total Personnel Costs	69,029,021,000

Appendix 3a

Total Earning To Personnel Cost



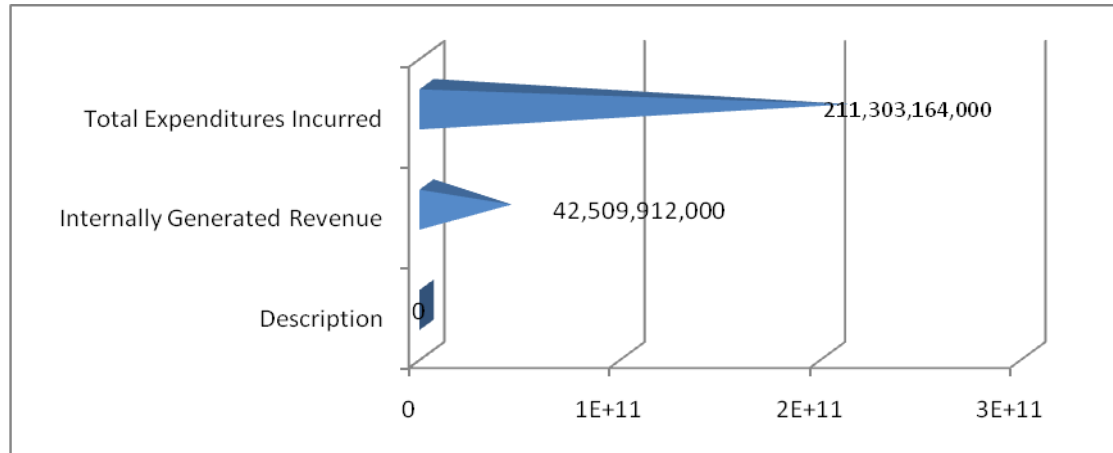
Graph 3: Pie Chart Representing Total Earning to Personnel Cost
Appendix 4

Total Expenditure to I.G.R. Table

S/N	Description	Amount ₦
1.	Internally Generated Revenue	42,509,912,000
2.	Total Expenditures Incurred	211,303,164,000

Appendix 4a

Total Expenditure to Internally Generated Revenue



**Graph 4: Cylinder Chart Representing Total Expenditure to I.G.R.
Appendix 5**

**Gratuity/Death Benefit Files Balances
For The Year Ended 31st December, 2022**

Balance brought forward	96
Add:	
Files Received (New)	1496
Return Query	<u>53</u>
Total Files available for the year	1645
Less:	
Files Treated	1538
Files Queried	<u>31</u>
Total Files treated/queries for the year	1569
Balance carried forward	76

Appendix 5a

Gratuity/Death Pension Payable for the year ended 31st December, 2022

S/N	Month	Gratuity N'000	5 Years Death Pension N'000
1.	January	488,605,058.67	247,085,791.91
2.	February	416,688,473.89	174,165,030.35
3.	March	497,542,271.33	232,590,229.83
4.	April	262,597,436.22	110,938,687.74
5.	May	330,437,730.68	134,192,877.41
6.	June	412,678,951.93	139,866,873.41
7.	July	301,403,643.71	321,691,951.74
8.	August	607,684,347.48	225,303,212.18
9.	September	353,431,150.25	165,981,282.52
10.	October	743,527,297.54	292,077,526.97
11.	November	536,563,039.39	187,746,049.67
12.	December	272,740,232.86	133,508,821.27
	Total	N5,223,899,633.92	N2,365,150,335.00

Appendix 5b

SAVINGS FROM EXAMINATION OF COMPUTATIONS, 2022

Month	In lieu of Notice	Salary Over Payment/Over stay ₦'000	Car Loan ₦'000	Secondment		TOTAL
				Year	Amounts	
January	1,325,200.42	8,154,312.03	1,261,666.13	-	-	
February	1,075,026.07	5,865,838.13	280,833.29	4	558,127.87	
March	5,362,836.31	17,077,800.78	1,664,666.23	-	-	
April	2,673,025.09	3,006,789.23	923,666.36	-	-	
May	1,117,202.58	2,521,342.23	821,666.45	-	-	
June	6,155,030.67	8,497,021.98	1,026,832.00	-	-	
July	4,048,054.13	3,422,981.70	2,024,505.76	4	700,286.18	
September	4,097,069.77	3,393,488.20	371,666.59	11	2,098,461.76	
October	4,527,445.21	5,884,022.57	1,486,999.88	8	1,226,448.10	
December	716,198.37	2,723,635.24	643,332.97	2	365,922.93	
Totals	38,195,577.83	65,270,248.07	13,301,669.02	34	7,042,778.90	123,810,273.82

Appendix 5c

Contract Gratuity Files Balances For The Year Ended 31st December, 2022

Balance brought forward	43
Add:	
Files Received (new)	-
Return Query	-
Total files available for the year	43
Less:	
Files Treated	20
Files Queried	14
Total files treated/queried for the year	34
Balance carried forward	9

Appendix 5d

Contract Gratuity Payable For The Year Ended 31st December, 2022

S/N	Month	Contract Gratuity N'000
1.	January	-
2.	February	-
3.	March	-
4.	April	-
5.	May	-
6.	June	-
7.	July	10,931,925.60
8.	August	-
9.	September	-
10.	October	-
11.	November	-
12.	December	-
Total		10,931,925.60

Appendix 6

SUBEB AUDIT INSPECTION REPORT, 2022

PROJECT FILES WITHOUT EVIDENCES OF TENDER FEES PAYMENTS 2019

S. N	File no.	Project title & location	Contract Sum ₦	Contractor	Tender ₦
1	UBE/2019/WMB/1	supply of 464 no. white magnetic board to all newly constructed and renovated classroom across the L.G.E.A as of the state	27,855,012.00	abshu general merchandise ltd.	556,700.25
2	UBE/FHQ/2019/2/CB/11	construction of 2no. classrooms block @ u/gajere p.s in bunkure L.G.E.A	11,508,020.28	hamnas general merchant nig. ltd.	6,000.00
3	UBE/FHQ/2019/2/CB/15	construction of 2 classroom block at gwarga ps rano LGEA	11,508,020.28	z.u.m enterprises & investment ltd	6,000.00
4	UBE/FHQ/2019/2/CB/16	construction of 2 classroom bocks at gundutse madaki ps in kura LGEA	11,508,020.28	asasco nig. ltd.	6,000.00
5	UBE/FHQ/2019/2/CB/3	construction of 2 class rooms block @ ruruwai imam malik isl. in doguwa L.G.E.A	11,508,020.28	tahir investment nig. ltd.	6,000.00
6	UBE/FHQ/2019/FURN/4	fabrication and distribution of 3750 set of student furniture	93,748,000.00	metallic min-tech nig ltd	1,874,000.00
7	UBE/FHQ/2019/RNV/2	renovation of 13no. classroom block at 13no schools in 5no. lgea	67,280,411.17	global construction & technica services	1,345,608.20

S. N	File no.	Project title & location	Contract Sum ₦	Contractor	Tender ₦
8	UBE/FHQ/2019/RNV/7	ren. of classroom blocks primary sch, bunkure	11,359,108.22	universal partners ltd	6,000.00
9	UBE/FHQ/2019/RNV/9	renovation of 3n0. classroom block at madobi L.G.E.A	16,006,886.63	kadforest integrated service ltd.	320,137.73
10	UBE/FQ/2019/FURN/1	fabrication and distribution of 2250 students furniture	56,250,000.00	lee steel international company ltd.	1,125,000.00
11	UBE/FQ/2019/JISS/3	construction of gjiss tsanyawa L.G.E.A	160,163,443.79	al-tasawouq investment ltd.	3,203,268.86
12	UBE/FQ/2019/T/FURN/1	fabrication & distribution of 120 set of teachera furniture to 3no. schools @ 3 no. L.G.E.A	3,552,000.00	lee steel international company ltd.	4,000.00
13	UBE/FQ/2019/WF/10	construction of boundry wall fencing @ gjiss gabasawain gabasa L.G.E.A	29,333,275.04	kerbal se allah	586,665.50
14	UBE/FQ/2019/WF/11	construction of boundry wall fencing at gjiss k/na'isa in gwale LGEA	23,015,719.80	kerbal se allah	580,314.40
15	UBE/FQ/2019/WF/12	construction of boundary wall fencing s/unguwa @ kabo L.G.E.A	12,673,716.96	asasco nig. ltd.	6,000.00
16	UBE/FQ/2019/WF/8	contruction of boundry well fencing @ gjiss ajingi in ajingi L.G.E.A	29,333,275.04	kerbal se allah	586,665.50
17	UBE/FQ/2019/WF/9	construction of boundry well fencing @ gjss garko in garko	29,333,275.04	kerbal se allah	586,665.50

		L.G.E.A			
18	UBE/SQ/2019/2/CB/1	construction of classroom blocks at wudil mps in wudil LGEA	11,508,020.28	ahub impex ltd	6,000.00
19	UBE/SQ/2019/2/CB/2	construction of 2 classroom blocks at galkeri ps in albasu lgea	11,508,020.28	yadagammo resources ltd	6,000.00
20	UBE/SQ/2019/FURN/2	fabrication and distribution of 4200 set of students/pupils furniture to schools across LGEA	105,000,000.00	anny utai global nig. Ltd	2,100,000.00
21	UBE/SQ/2019/RNV/1	renovation of 5no. classroom @ ajingi & albasu	28,433,506.19	asasco nig. ltd.	568,570.17
22	UBE/SQ/2019/RNV/10	renovation of 2no. classrooms block at 2no. schs in gaya LGEA	12,790,479.29	global construction & technica services ltd	6,000.00
23	UBE/SQ/2019/RNV/11	renovation of 2no. classroom block @ gabasawa L.G.E.A	11,191,627.58	myc building & electrical co.	6,000.00
24	UBE/SQ/2019/RNV/13	renovation of 3 no. classroom blocks at 3 no. schools in gwarzo lgea	13,419,809.74	sdy engineering & construction co. ltd	6,000.00
25	UBE/SQ/2019/RNV/16	ren. of classroom blocks primary sch, 44 ps	11,796,786.64	kerbal se allah	6,000.00
26	UBE/SQ/2019/RNV/2	renovation of 2no. classroom block @2no. schools in bichi l.g.e.a	11,518,752.38	asasco nig. ltd.	6,000.00
27	UBE/SQ/2019/RNV/8	renovation of 3no. classrooms block @ 3no. schools in doguwa L.G.E.A	14,969,389.59	tahir investment nig. ltd.	6,000.00

28	UBE/TQ/2019/2/CB/5	construction of 2 classroom block at zagin gari ps, in bichi LGEA	11,508,020.28	asasco nig. ltd.	6,000.00
29	UBE/TQ/2019/2/CB/8	construction of 2no. classrooms block @ mps in tofa L.G.E.A	11,508,020.28	tahir investment nig. ltd.	6,000.00
30	UBE/TQ/2019/FURN/3	fabrication and distribution of 9985 set of students/pupils furniture to newly constructed and renovated classrooms schools across LGEA	249,625,000.00	isa halilu nig. Ltd	4,000,000.00
31	UBE/TQ/2019/RNV/1	renovation of 3no. classroom block @ 3no. schools in kabo L.G.E.A	15,322,173.27	asasco nig. ltd.	306,443.46
32	UBE/TQ/2019/RNV/11	renovation of 3no. classroom block @ 3no. schools @ rogo	16,682,808.77	asasco nig. ltd.	333,656.17
TOTAL			1,142,718,619.38		18,173,695.74

Appendix 6b

SUBEB AUDIT INSPECTION REPORT, 2022

PROJECT FILES WITHOUT EVIDENCES OF WORKS REGISTRATION PAYMENTS 2019					
S/N	FILE NO.	PROJECT TITLE & LOCATION	CONTRACT SUM	CONTRACTOR	W/R
1	UBE/FHQ/2019/2/CB/11	Construction of 2no. classrooms block @ u/gajere p.s in bunkure L.G.E.A	11,508,020.28	hamnas general merchant nig. ltd.	50,000.00
2	UBE/FHQ/2019/2/CB/15	construction of 2 classroom block at gwarga ps rano lgea	11,508,020.28	z.u.m enterprises & investment ltd	50,000.00
3	UBE/FHQ/2019/FURN/4	fabrication and distribution of 3750 set of student furniture	93,748,000.00	metallic min-tech nig ltd	50,000.00
4	UBE/FHQ/2019/RNV/2	renovation of 13no. classroom block at 13no schools in 5no. lgea	67,280,411.17	global construction & technica services ltd	50,000.00
5	UBE/SQ/2019/FURN/2	fabrication and distribution of 4200 set of students/pupils furniture to schools across LGEA	105,000,000.00	anny utai global nig. ltd	50,000.00
6	UBE/SQ/2019/RNV/10	renovation of 2no. classrooms block at 2no. schs in gaya LGEA	12,790,479.29	global construction & technica services ltd	50,000.00
7	UBE/SQ/2019/RNV/11	renovation of 2no. classroom block @ gabasawa L.G.E.A	11,191,627.58	myc building & electrical co.	50,000.00
8	UBE/SQ/2019/RNV/2	renovation of 2no. classroom block @2no. schools in bichi L.G.E.A	11,518,752.38	asasco nig. ltd.	50,000.00

S/N	FILE NO.	PROJECT TITLE & LOCATION	CONTRACT SUM	CONTRACTOR	W/R ₦
9	UBE/TQ/2019/FURN/3	fabrication and distribution of 9985 set of students/pupils furniture to newly constructed and renovated classrooms schools across LGEA	249,625,000.00	isa halilu nig. ltd	50,000.00
					450,000.00

Appendix 6c

SUBEB AUDIT INSPECTION REPORT, 2022

Project Files Presented Without Evidence Of Tender Fee Payments 2022

S/n	File no.	Project title & location	Contract Sum ₦	Contractors	Tender ₦
1	SUBEB/CVD/1	prov. of covid -19 items across the state	2,499,000.00	M3 Global Service	8,000.00
2	SUBEB/FURN/1	fabrication of 1378 units of 2 seater wood & steel furniture across the state	61,651,476.00	Anny Utai Global Nig Ltd	1,233,034.40
3	SUBEB/MGT/1	provision of 78 no. magnetic board across the state	5,849,000.00	Spring Drilling Nig Ltd	10,000.00
4	SUBEB/UBE/2/CB/3	const. 1 no 2 classrooms block with office at jss tarauni LGEA	18,734,152.20	Spring Drilling Nig Ltd	374,683.04
5	SUBEB/UBE/23/LT/B/1	supply of 12 no. units eccd pupil furniture & set 2 sets eccd teachers furniture	573,389.00	Lee Steel Int Company Ltd	1,800.00
6	SUBEB/UBE/23/LT/F/GEO/2	const. of geo physical survey for 10 no. hand punmp bore hole	1,195,000.00	Trends Venerate Nig Ltd	3,473,819.31
7	SUBEB/UBE/ECCD/1	const. of 2 no. ubec photo type eccd class room block at k/tainna ps & rabiatsu sps in kumbotso & tarauni LGEA	32,378,583.70	SPRING DRILLING NIG LTD	647,571.67

S/n	File no.	Project title & location	Contract Sum ₦	Contractors	Tender ₦
8	SUBEB/UBE/FURN/2	fabrication of 998 units of 2 seater wood & steel furniture across the state	44,650,520.00	Isa Halilu Nig Ltd	893,010.00
9	SUBEB/UBE/LT/A/2/CB/1	construction of 2 no. eccd 2 classrooms block at challawa & dagara ps in kumbotso and gaya lgea	31,792,350.50	Project Furnishing Ltd	635,847.01
10	SUBEB/UBE/LT/I/FURN/1	fabrication of 1188 units of wood & steel 2 seater desk furniture at 14 no. school in 8 no LGEA	53,151,120.00	Metallic Mint Tech Nig Ltd	1,063,022.40
Totals			525,672,975.77		8,340,787.83

Appendix 6d

SUBEB AUDIT INSPECTION REPORT, 2022

Project Files Presented Without Evidence Of Works Registration Fee Payment3

	File no.	Project title & location	Contract sum	Contractors	W/R
1	SUBEB/CVD/1	prov. of covid -19 items across the state	2,499,000.00	M3 Global Service	15,000.00
2	SUBEB/FURN/1	fabrication of 1378 units of 2 seater wood & steel furniture across the state	61,651,476.00	Anny Utai Global Nig Ltd	50,000.00
4	SUBEB/UBE/2/CB/3	const. 1 no 2 classrooms block with office at jss tarauni LGEA	18,734,152.20	Spring Drilling Nig Ltd	50,000.00
5	SUBEB/UBE/23/LT/B/1	supply of 12 no. units eccd pupil furniture & set 2 sets eccd teachers furniture	573,389.00	Lee Steel Int Company Ltd	7,500.00
6	SUBEB/UBE/23/LT/F/GEO/2	const. of geo physical survey for 10 no. hand punmp bore hole	1,195,000.00	Trends Venerate Nig Ltd	50,000.00
7	SUBEB/UBE/ECCD/1	const. of 2 no. ubec photo type eccd class room block at k/tainna ps & rabiatu sps in kumbotso & tarauni LGEA	32,378,583.70	Spring Drilling Nig Ltd	50,000.00

	File no.	Project title & location	Contract sum	Contractors	W/R
8	SUBEB/UBE/FURN/2	fabrication of 998 units of 2 seater wood & steel furniture across the state	44,650,520.00	Isa Halilu Nig Ltd	50,000.00
9	SUBEB/UBE/LT/A/2/CB/1	construction of 2 no. eccd 2 classrooms block at challawa & dagara ps in kumbotso and gaya LGEA	31,792,350.50	PROJECT FURNISHING LTD	50,000.00
10	SUBEB/UBE/LT/I/FURN/1	fabrication of 1188 units of wood & steel 2 seater desk furniture at 14 no. school in 8 no LGEA	53,151,120.00	METALLIC MINT TECH NIG LTD	50,000.00
			246,625,591.40		372,500.00

Appendix 6e

SUBEB AUDIT INSPECTION REPORT, 2022

2019 - 2022 sampled physical verification of projects

S/N	File No.	Project Title & Location	Contract Sum N'000	Contractors	Observations
1	SUBEB/UBE/20 20/CB/STR/1	construction of 2 no. classroom blocks minjibir lgea chiranci, bichi	84,548,184.02	asasco nig ltd	The project work was satisfactory at Bichi 6 classroom block.
2	SUBEB/UBE/20 20/RNV/25	renovation of block a, ggjss u/gano tarauni	2,248,263.93	kadforest int. serv. ltd	The paint work was of poor Quality. Poor Roofing works with evidence of water damage to the classrooms
3	SUBEB/UBE/20 20/GJTC/3	completion of gjtc bebeji	178,719,049.06	mgl construction engineering ltd	There was evidence of damaged roofing on one of the classroom blocks, resulting in water damages to the ceiling and walls in the affected classrooms. No electrical fittings observed and the well fitted toilet are non-usable due to water supply reservoir at the school. No progress photos to determine the state the school was before commencement of completion works.
4	SUBEB/UBE/20 20/2/CB/1	construction of 2 no. 2 classroom blocks ps. chiromawa gjss/waceni ps, ungogo	23,268,059.86	smt ventures	The quality of Doors and Window Burglar proofing is poor.

S/N	File No.	Project Title & Location	Contract Sum N'000	Contractors	Observations
5	SUBEB/UBE/20/20/2/CB/6	A.U. Pri. Sch. Kuyan Ta' inna, kumbotso	11,639,673.93	smt ventures	The cement/sand ratio was poor with resultant weathering of the classroom structure observed. No electrical fittings observed.
6	SUBEB/UBE/20/20/2/CB/8	yanshana ps, kumbotso	11,639,673.63	smt ventures	The cement/sand ratio was poor with resultant weathering of the classroom structure observed.
7	SUBEB/UBE/20/20/RNV/13	renovation of block c&d, kuyan ta inna ps & danmaliki, kumbotso	12,084,550.61	jafar danmaliki & sons ltd	The quality of the flooring was poor with visible holes and the absence of burglary proof steel barriers on the classroom windows. No electrical fittings observed
8	SUBEB/UBE/20/20/RNV/55	renovation of block a, mai gadonkaya ps, gwale	4,755,899.71	mdr nig ltd	The Quality of work was fair, but for the evident sign of water damage to the ceiling in the classroom
9.	SUBEB/NC/007/2021	construction of 1 no. 6 classrooms storey block	50,628,518.78	asasco nig ltd	The quality of work and finishing regarding the floor poor as evidence of broken portion of the TARAZO was observed in all the 6 classrooms.
10.	SUBEB/NC/005/2021	const. of eccd adopted classroom blocks at rano model pri sch, rano lgea	16,184,639.11	asasco nig ltd	The quality of work was fair and electrical fitting present but uninstalled and currently in custody of the school authority due attempted vandals' activity at the premises.
11.	SUBEB/NC/006/2021	const. of 1 no. 6 classroom storey blocks at bachirawa tuwane ps, ungoto LGEA	50,628,518.78	asasco nig ltd	Project inspected and the Quality of work was Fair

S/N	File No.	Project Title & Location	Contract Sum N'000	Contractors	Observations
12.	SUBEB/NC/032/2021	const. of computer/library block at kura mps, lgea	16,919,168.60	asasco nig ltd	Project could not be located at Model Pri. Sch. Kura (MPS) as specified on the project file. But rather at D/Tofa Special Pri. Sch. (DSP)No documentation or any approval on the change of the project location in the project file presented for Audit.
13.	SUBEB/NC/034/2021	const. of wall fence at d/tofa mps, d/tofa lgea	12,664,476.71	asasco nig ltd	The project could not be located at Model Pri. Sch. D/Tofa (MPS) as specified on the project file. But Rather at D/Tofa Special Pri. Sch. (DSP). And no documented approval for the change of project location was attached to the project file presented.
14.	SUBEB/RN/052-064/2021	rehabilitation 2 classroom block-block a- fagge ps, fagge lgea	6,095,722.31	asasco nig ltd	It was observed the contractor failed to mount back the broken windows and doors as seen on the school premises. Also the contractor failed to repair some dilapidated blackboard in some classrooms.
15.	SUBEB/NC/064-075/2021	const. of jts complex tsanyawa	201,399,309.39	al-tasawonq investment ltd	The project is yet to be completed. The contractor not on site as at the time of inspection. No project sign board for identification and location of site. The description on the file was construction, but actually it completion.

Appendix 7

KANO UNIVERSITY OF SCIENCE ANT TECHNOLOGY WUDIL AUDIT REVISIT REVENUE FOR THE TEAR 2013

S/N	Month	Reg. Acct	Service Charge	Revenue Account	Total N'000	Reported fig. External	Variance
1	January	110,912,610	-	747,919.08	111,660,529.08		
2	February	5,329,000	-	5,200,984.82	10,529,984.82		
3	March	132,150	-	99,700	231,850.00		
4	April	-	-	154,433.49	154,433.49		
5	May	-	-	286,740.44	286,740.44		
6	June	14,125,165.35	-	600,151.65	14,725,317.00		
7	July	6,172,360	-	315,743.23	6,488,103.23		
8	August	-	-	117,556.75	117,556.75		
9	September	138,000	-	805,500.00	943,500.00		
10	October	--	1,745,100.00	774,998.75	2,520,098.75		
11	November	420,000	450,450.00	47,770.00	918,220.00		
12	December	223,000	303,150.00	42,005.00	568,155.00		
Total		137,452,285.03	2,498,700.00	9,193,503.21	149,144,488.56	187,690,223	38,545,734.44

Appendix 7a

UNPRESENTED PAYMENT VOUCHERS 2013

S/N	Date	Particulars	P.V. No	Code	Amount	Remark
1	11/6/13	Muhammad Bashir	432	0202	285,000.00	Un-presented
Revenue Account						
2	Jan 2013	Farouk Wada I.			510,000.00	“ “
3	3/10/13	Prof. U. G. Danbatta			688,200.00	“ “
4	16/7/13	Brillaint Consult. Ltd.			1,314,540.18	“ “
Service Charge						
5	10/10/13	AlhassanAdamu			431,040.00	Un-presented
6	23/10/13	A.G. Director P.P. & D			369,200.00	“ “
7	31/10/13	AlhassanAdamu			353,000	“ “
8	6/11/13	KUST Sanitation			548,625	“ “
Student Registration						
9	11/1/13	Debisco Press Ltd.	155		711,550	Un-presented
10	“	Lawan Ibrahim	156		100,000	“ “
11	18/1/13	Ahmad M. A.	167		700,000	“ “
12	22/1/13	M.I.J.B. Printers	189		169,930	“ “
Total					6,181,085.18	

Appendix 7b

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS 2013

S/N	Date	Particulars	P.V. No.	Code	Amount	Remarks
1	6/2/13	Purchase of carpentry items	181	242	197,480	
2	16/4/13	Purchase of mattress	287	0231	1,855,000	
3	10/9/13	Payment for the produce of Items need to new faculty of Engineering	752	0221	713,000	
4	24/12/13	Being payment for the purchase of laptop for V.C. secretary use	1052	0223	110,000	
					2,875,480	

Appendix 8

KANO UNIVERSITY OF SCIENCE ANT TECHNOLOGY WUDIL AUDIT REVISIT REVENUE FOR THE TEAR 2014

S/N	Month	Reg. Acct	Service Charge	Revenue Account	Total	Reported fig. External	Variance
1	January	480,200.00	11,961,500.00	130,981.47	12,572,681.47	160,393,363.00	16,659,614.53
2	February	37,700	229,253	147,400.00	414,353.00		
3	March		40,600	246,260.00	286,860		
4	April		28,600	160,210.00	188,810		
5	May	34,715,762.00	9,579,200	97,650.00	44,392,612.00		
6	June	47,058,177.00	16,855,560.00	177,600.00	64,091,337.00		
7	July	3,428,600.00	1,223,930.00	68,850.00	4,721,380.00		
8	August	668,800.00	212,500	449,200.00	1,330,500.00		
9	September	3,158,300.00	4,076,580.00	2,282,550.00	9,517,430.00		
10	October	201,000.00	332,650.00	339,700.00	873,350.00		
11	November	126,000.00	303,880.00	64,150.00	494,030.00		
12	December	4,624,725.00	49,080.00	176,600.00	4,850,405.00		
	Total	94,499,264.00	44,893,333.00	4,341,151.47	143,733,748.47	160,393,363.00	16,659,614.53

Appendix 8a

UN-PRESENTED PAYMENT VOUCHERS 2014

S/N	DATE	Particulrs	P,V. No.	Code	Amount	Remark
1	10/2/14	Muhammad K. & Others	113		309,354.83	
2	18/2/14	Farouk M. Ibrahim	158	0221	400,000.00	
3	4/3/14	Mustapha D.T. & Others	242		600,000.00	
4	1/4/14	Engr. Sule B. Ibrahim	370	0292	1,704,000	
5	3/4/14	Mustapha Aminu	408	0302	293,820	
6	8/4/14	Vice Chancellor & Others	422	0202	375,000	
7	9/4/14	Dr Bello Y. Makama	424		1,170,500	
8	23/4/14	Ali Usman Yakubu	440		270,000	
9	7/5/14	Prof.Shehu A. Masu	543		526,594	
10	22/8/14	Magic Droll & Cons. Ltd.	943		230,375	
11	22/9/14	“ “	1045		183,350	
12	23/12/14	MuntariAminu	1349		300,820	
13	“	Alh. Usman Yaku	1350		916,650	
					7,279,963.83	

Appendix 8b

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS 2014

S/N	Date	Particulars	P.V. No.	Code	Amount	Remark
1	12/3/14	Production of OMR answer Sheet under graduate course	310	0244	987,525	Unpresented PV
2	“	2012/2013 second semester	312	0230	1,156,190	“
3	27/10/14	Purchase of items to info. and Public relation unit	752	0221	713,000	“
Total					2,856,715	

Appendix 9

KANO UNIVERSITY OF SCIENCE ANT TECHNOLOGY WUDIL AUDIT REVISIT REVENUE FOR THE TEAR 2015

S/N	Month	Reg. Acct	Service Charge	Revenue Account	Total	Reported fig. External	Variance
1	January	92,250.00	34,620.00	247,574.57	374,444.57		
2	February	-	-	722,975.93	722,975.93		
3	March	6,604,000.00	1,713,773.00	537,994.56	8,855,767.56		
4	April	50,998,325.00	25,910,860.00	208,178.23	77,117,363.23		
5	May	51,629,050.00	21,613,190.00	39,474.76	73,281,714.76		
6	June	4,823,100.00	1,379,960.00	451,285.03	6,654,345.03		
7	July	812,140.00	182,200.00	111,345.50	1,105,685.50		
8	August	355,750.00	162,910.00	1,364,059.83	1,882,719.83		
9	September	314,640.00	10,701,889.13	38,736.78	11,055,265.91		
10	October	158,700.00	770,000.00	13,330.79	942,030.79		
11	November	50,500.00	14,900.00	379,966.16	445,366.16		
12	December	-	661,500.00	297,145.96	958,645.96		
	Total	115,838,455.00	63,145,802.00	4,412,068.10	183,396,325.23	198,669,205.00	15,272,879.77

Appendix 9a

UN-PRESENTED PAYMENT VOUCHERS 2015

S/N	Date	Particulars	P.V. No.	Code	Amount
1	5/1/15	Abdullahi Ahmad &	003	0313	320,000
2	“	Dr.Aminu U. Fagge	004	“	307,537.58
3	9/3/15	Shehu Umar & Others	073	“	331,000
4	“	Kamilu Usman & 32	074	“	718,975.02
5	19/3/15	Musa S. Umar	224	0302	149,000
6	16/3/15	Dr Muhd. Auwal	-	-	1,136,200
7	17/3/15	Ismail Ahmed	299	0602	50,000
8	2/6/15	Prof.Alh. Shehu	-	-	2,500,000
9	13/7/15	Aminu M. Bichi	358	-	79,200
10	“	AdamuGarba	432	-	220,000
11	27/8/15	Haj. Balaraba T.	558	-	238,124
12	9/10/15	V.C. & 2 Others	670	0292	452,000
13	2/12/15	Daily Trust (Abba T. Madabo)	880	0313	338,220
Total					6,840,256.60

Appendix 9b

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS 2015

S/N	Date	Particulars	P.V. No	Code	Amount	Remark
1	13/1/15	Payment for the purchase of Water items and repairs	021	0249	620,200	
2	19/3/15	Payment for repairs of vehicle	257	0249	90,247	
3	15/7/15	Payment for travelling expenses	385	0202	200,000	
4	6/8/15	Purchase of payroll items	494	0223	280,000	
5	26/10/15	Payment for working materials and allow.	674	-221	210,000	
6	18/9/15	Payment for Eid Kabir gesture to Univ.	621	0303	1,450,000	
7	4/9/15	Payment for return air ticket	637	0252	1,241,718	
8	“	Payment for estacode and accommodation On official trip to China	632	“		
9	27/11/15	Payment for refresh and air ticket	759	0301	250,000	
10	2/11/15	Payment for fuelling of KUST vehicles	-	0291	570,000	
11	9/12/15	Supply and fixing plumbing		0244	289,000	
12	31/12/15	Purchase of work materials 2014/2015 Second semester exam		0201	819,500	
13	“	Purchase stationary for 2014/2015 second Semester exam		0230	1,627,750	
Total					9,223,290	

Appendix 10

KANO UNIVERSITY OF SCIENCE ANT TECHNOLOGY WUDIL AUDIT REVISIT REVENUE FOR THE TEAR 2016

S/N	Month	Reg. Acct ₦'000	Service Charge ₦'000	Revenue Account ₦'000	Informatc ₦'000	Hospitality ₦'000	Total ₦'000	Reported fig. External ₦'000	Variance ₦'000
1	January			277,024.61	1,860,000.00	433,850.00	2,570,874.61	422,927,546.00	50,769,008.84
2	February			173,251.29	750,000.00	399,000.00	1,322,251.29		
3	March	76,710,900.00	15,905,900.00	943,034.21	480,000.00	105,318.00	94,145,152.21		
4	April	203,365,631.17	31,718,290.00	1,260,459.71	222,000.00	104,153.83	236,670,534.71		
5	May	21,807,650.00	2,505,800.00	860,550.00		8,300.00	25,182,300.00		
6	June	6,507,750.00	681,000.00	125,200.00		165,848.02	7,479,798.02		
7	July	2,562,250.00	291,000.00	198,500.00		151,000.00	3,202,750.00		
8	August	390,500.00	45,000.00	42,500.00		70,000.00	548,000.00		
9	September	46,200.00	22,360.00	160,500.00		12,636.32	241,696.32		
10	October	82,300.00	13,090.00	41,800.00			137,190.00		
11	November	18,100.00	3,000.00	222,990.00			244,090.00		
12	December	103,400.00	12,000.00	298,500.00			413,900.00		
	Total	311,594,681.17	51,197,440.00	4,604,309.82	3,312,000.00	1,450,106.17	372,158,537.16	422,927,546.00	50,769,008.84

Appendix 10a

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS 2016

S/N	Date	Particulars	P.V. No.	Code	Amount	Remark
1	28/1/16	Fuelling for the University	079		1,546,150	
2	26/1/16	Purchase of working materials	004		327,200	
3	28/1/16	Colour Advertisement	061		785,500	
4	9/2/16	Settlement of accrued allowances	119		216,000	
5	11/2/16	Proposal and cost estimate local Area network of computers	142		688,000	
6	13/3/16	Procurement of medicals and Termites and mosquitos	825		407,000	
7	1/7/16	2016 retainership fee	948		250,000	
8	2/11/16	Air ticket and travelling	1102	0202	201,000	
9	4/11/16	Expenses incurred by management	1220		398,100	
10	17/11/16	Replacement of water tap & works	1235	0244	236,000	
11	29/8/16	Purchase of 7500 litres diesel	1292	0292	1,882,500	
Total					6,937,450	

Appendix 10b

UNPRESENTED PAYMENT VOUCHERS 2016

S/N	Date	Particulars	P/V. No.	Code	Amount	Remark
1	19/1/16	Engr. Sule B. Ibrahim	030	0292	1,440,200	
2	22/1/16	Dr.Muhd. Al-Amin	061	0313	308,451	
3	25/1/16	Ag.	064	0248	354,300	
4	29/1/16	Ag. P.P. & D.	083	0244	446,846	
5	1/3/16	Rakiya S. Muktar	212	0302	280,000	
6	22/4/16	Dr.Babawuro	627	0291	165,000	
7		Bello Shehu	652	0303	658,900	
8		Sa'id A. Nayaya	653	“	357,907	
9		Umar impression	655	“	603,964	
10		Abbas Tijjani	657	“	1,125,055	
11		“ “	658	“	562,527	
12		“ “	-	“	541,728	
13		Abdullahi D. Abdullahi	660	“	568,814	
14	3/6/16	Ag. Dir. P.P. & D.	683	0291	615,000	
15	24/6/16	Abbas Tijjani	781	0291	670,000	
16		Bello Shehu	783	0291	658,900	
17		Umar Impression	786	0303	603,964	
18		Abbas Tijjani	788	“	1,125,055.01	
19		“ “	789	“	562,527	
20	23/6/16	SaiduAbdullahiNayaya	837	“	1,328,900	
21	27/6/16	AbdulWahab	793	0228	811,200	
22	29/6/16	SalisuNuhu Tahir	826	0292	879,795	
23	21/12/16	Dr. Abdu YaroMuhd.	1203	0344	610,025	
24	22/12/16	Musa Sa'adMuhd.	1194	-	935,533	
25	29/12/16	-	1222	0345	1,454,110	
26	-	- -	1223	0346	1,882,500	
Total					19,550,901.01	

Appendix 11

KANO UNIVERSITY OF SCIENCE ANT TECHNOLOGY WUDIL AUDIT REVISIT REVENUE FOR THE TEAR 2017

S/N	Month	Reg. Account N'000	Informativ KUST	IJMB N'000	Service N'000	SIWES N'000	Post UTME N'000	Rev. Acct N'000	Post grad. N'000	Total N'000	Reported fig.	Variance N'000
1	January	18,100	0	0	11,800.00			10,500.00	99,000.00	139,400.00		
2	February	18,100	1,154,000.00	0	3,000.00		11,070,347.50	6,000.00	8,341,115.00	20,592,562.50		
3	March		1,344,000.00	3,686,300.00			1,590,000.00	97,900.00	371,000.00	7,089,200.00		
4	April	278,152,147	561,000.00	14,928,450.00	49,018,130.00		46,000.00	47,500.00	468,000.00	343,221,227		
5	May	34,176,182.64	396,000.00	2,613,556.00	5,630,081.00	20,165,720	12,000.00	62,000.00	647,500.00	58,072,958.64		
6	June	2,905,900.00		818,000.00	838,950,000	566,000	12,000.00	129,300.00	503,680.00	5,773,830.00		
7	July	831,160.00	114,000.00	718,121.33	117,000.00		2,000.00	1,293,000	3,055,910.00	6,131,191.33		
8	August	1,043,400.00		68,000.00	22,000.00		11,000.00	1,125,500	654,000.00	2,923,900.00		
9	Sept.	7,705,500.00	365,000.00				12,537,500.00	1,555,890	355,500.00	22,519,390.00		
10	Oct.	164,500.00	365,000.00	312,000.00		5,000,000	7,968,550.00	1,094,447.50	6,215,500.00	21,119,997.50		
11	Nov.		1,410,000.00	1,356,000.00		1,784,000		1,198,395.00	5,657,590.00	11,405,980.00		
12	Dec.	1,102,000.00		1,700,000.00				3,009,300.00	968,500.00	6,280,600.00		
Total		326,116,989.64	5,709,000.00	26,200,427.33	55,640,961.00	27,515,720	33,249,397.50	9,629,732.50	27,337,295	511,399,522.97	555,456,890	44,057,367.03

Appendix 11a

UNPRESENTED PAYMENT VOUCHERS 2017

S/N	Date	Particulars	P.V. No.	Code	Amount	Remark
1	18/1/17	Mukhtar Aminu	004	0302	247,400	
2	19/5/17	A.B. Mahmud	234	0241	150,000	
3	31/7/17	Prof.Zahraddeen	453	0313	122,830	
4	“	Prof. Ahmad AbdulHamid	456	“	123,040	
5	26/10/17	Ahmad Makama	801	0313	350,000	
6	20/12/17	Prof. T.S. Bichi	486	0202	525,975	
7					1,519,245	

Appendix 11b

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS 2017

S/N	Date	Particulars	P.V. No.	Code	Amount	Remarks
1	23/3/17	Purchase of 7,500 ltrs of Diesel	051	0292	1,880,000	
2	2/6/17	Payment Ramadan gesture stakeholders	185	0313	1,954,000	
3	24/7/17	purchase stationaries V.C. office	357	0246	333,900	
4	7/8/17	Payment for fuelling official vehicles	929	0291	600,000	
5	30/8/17	Payment for advance laptops to staff	631	0223	650,000	
6	28/9/17	Payment for monthly allowances casual	593	0313	3,259,000	
7	11/12/17	Advance payment electrical items	1009	0224	511,000	
8	20/10/17	Advance paid logistic educational excursion	986	0202	525,975	
Total					9,713,875	

Appendix 12

KANO UNIVERSITY OF SCIENCE ANT TECHNOLOGY WUDIL AUDIT REVISIT REVENUE FOR THE TEAR 2018

S/N	Month	Reg. Acct.	Informati c kust	ijmb	Service	Hospitality	Post utme	Rev. Acct	post grad.	Penalty	Total	Reported fig.	Variance
1	Jan.	168,400	734,000	5,013,750	0	162,000	0	6,000.00	2,134,000	0	8,218,150.00	0	0
2	Febr.	21,100	1,062,000	12,404,300	0	141,038.47	0	191,000.00	675,048	0	14,494,486.47		
3	March	252,407,187.50	235,000	5,495,000	18,486,230	557,454.64	0	732,142.48	562,500	0	278,475,514.62		
4	April	24,733,500	860,000	1,976,000	29,904,760	185,499.38	138,000	1,354,138.50	939,600	0	60,091,497.88		
5	May	54,630	705,000	192,262.50	0	671,892.99	2,000	2,435,880.00	489,000	0	4,550,665.49		
6	June	0	120,000	0	0	3,867.33	13,900	239,000.00	295,000	0	671,767.33		
7	July	552,600	37,000	0	0	70,000	0	689,543.62	379,000	142,180,182.59	143,908,326.21		
8	Aug.	781,560	270,000	0	3,674,270	432.01	11,764,750	568,835.00	685,500	10,920,500	28,665,847.01		
9	Sept.	28,260	0	10,000	0	20,920.06	705,000	446,620.00	227,200	0	1,438,000.06		
10	Oct.	50,400	0	192,000	0	0	0	543,563.00	552,500	0	1,338,463.00		
11	Nov.	0	2,000	682,000	0	30,518.52	0	476,673.44	390,000	0	1,581,191.96		
12	Dec.	0	0	1,542,000	0	752,838.33	0	485,360	49,000	0	2,829,198.33		
Total		278,797,637.05	4,025,000	27,507,312.05	52,065,260	2,596,461.73	12,623,650	8,168,756.04	7,378,348	153,100,632.59	546,263,108.36	822,248,224	275,985,115.64

Appendix 12a

UNPRESENTED PAYMENT VOUCHERS 2018

S/N	Date	Particulars	P.V. No.	Code	Amount	Remark
1	Jan. 2018		-	-	16,570,660	
2	1/1/18	ShehuAyuba	246	0308	1,019,000	
3	15/1/18	Allison Bookshop	039	-	1,065,000	
4	“	ABM Tech.	042	-	1,332,000	
5	23/2/18	Vice Chancellor	059	-	1,115,000	
6	27/2/18	Badamasi Ado Muhd	-	-	1,910,000	
7	Feb. 2018		-	-	2,294,521	
8	April 2018	-			700,000	
9	May 2018	-			649,500	
10	12/6/18	Physical Planning			2,500,000	
11	June 2018	P.P. & D			1,486,250	
12	Aug. 2018	-	-	-	450,000	
13	“	Aisha Isa			1,000,000	
14	“	Ismaila Mukhtar			1,000,000	
15	“	Vinet Computer			1,433,072	
16	Sept. 2018	Abdullahi M. D/Kudu			3,216,300	
17	10/9/18	Director Sport	-	-	2,500,000	
18	27/9/18	Salisu Farouk U.	-	-	1,949,010	
19	4/10/18	ABM Tech	-	-	1,891,750	
Total					44,082,063	

Appendix 12b

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS 2018

S/N	Date	Particulars	P.V.No.	Code	Amount	Remarks
1	7/12/17	Salisu A. Nayaya	093	0313	385,000	
2	28/12/17	Lawan I. Danbatta	022	0245	251,000	
3	16/1/18	Muftahu M. Munir	073	0313	279,000	
4		Muhd. Bashir	071	0202	230,000	
5		“ “	107	0213	185,000	
6	17/1/18	“ “	115	1225	216,000	
7	14/2/18	“ “	-	-	1,920,000	
8	22/2/18	Director P.P. & D	235	0241	487,200	
9	26/2/18	Muhammad Bashir	147	0231	685,000	
10	3/4/18	AbdullahiShehu Y.			577,900	
11	13/4/18	A.S.D. Motors Nig. Ltd.	285	0302	275,000	
12	“	M. Bashir P. SVCC			945,000	
13	22/5/18	Umar Matches Cleaning Ser			1,405,492	
14	21/5/18	Director P.P. & D	943	0230	463,000	
15	22/6/18	Muhammad Bashir	661	0221	1,614,300	
16	July '18	“ “	-	-	554,750	
17	“	“ “			651,100	
18	28/8/18		105	0225	380,000	
19	17/9/18	Univ. Vice Chancellor	-	0202	1,057,000	
20	30/10/18	SaiduAbdullahi W.	-	-	675,000	
21	7/11/18	MuftahuMusbah M.	1490	0605	300,000	
22	21/11/18	Barr. Bints Aliyu	049	0313	250,000	
23	30/11/18	Dr.Mudassir Nasir	1683	0311	299,500	
24	“	MuftahuMusbah M.	1689	0404	296,500	
					14,382,742	

Appendix 13

KANO UNIVERSITY OF SCIENCE AND TECHNOLOGY WUDIL AUDIT REVISIT REVENUE FOR THE TEAR 2019

S/N	Month	Reg. Acct.	Informativ KUST	IJMB	Service	Post UTME	Rev. Acct	Post Grad	SIWES	Total	Reported Fig.	Variance
1	January	0	0	2,729,370.10	7,075,100.00	62,725.00	9,000.00	0	0	9,876,195.10	0	0
2	February	0	34,402.70	4,086,000.00	9,146,730.00	0	500.00	3,000.00	0	13,270,632.70	0	0
3	March	0	7,733.70	3,822,000.00	3,410,300.00	14,846,700.00	12,312,100.00	4,644,000.00	0	39,042,833.70	0	0
4	April	0	342,000.00	3,118,000.00	0	500,500.00	6,227,150.00	5,056,350.00	0	15,244,000.00	0	0
5	May	50,970,291	1,017,993.26	979,075.00	0	408,738.00	579,500.00	2,084,500.00	0	56,040,097.26	0	0
6	June	56,672,230	185,774.16	252,000.00	4,500,000.00	50,892.00	215,500.00	1,507,500.00	200,105.02	63,584,001.18	0	0
7	July	194,639,250	184,000.00	4,664,000.00	20,026,976.86	17,650.00	10,686,000.00	6,712,447.50	0	236,930,324.36	0	0
8	August	4,944,680	82,743.59	328,000.00	198,430.00	0	2,607,639.00	1,289,895.00	0	9,451,387.59	0	0
9	September	5,869,690	53,000.00	4,000.00	31,540.00	7,695,703.00	1,561,600.00	3,252,500.00	0	18,468,033.00	0	0
10	October	190,800	51,125.19	424,000.00	0	7,600.00	1,094,947.50	777,800.00	0	2,546,272.69	0	0
11	November	63,000	73,947.84	30,000.00	4,349,127.89	0	1,183,420.50	6,985,898.80	0	12,685,395.03	0	0
12	December	63,000	35,130.00	1,100,000.00	0	10,000.00	3,009,300.00	18,239,500.00	5,500,000.00	27,956,930.00	0	0
	Total	313,412,941	2,067,850.44	21,536,445.10	48,738,204.75	23,600,508.00	39,486,657.00	50,553,391.3	5,700,105.02	505,096,102.61	594,607,500	89,511,397.39

Appendix 13a

PAYMENT VOUCHERS WITHOUT SUPPORTING DOCUMENTS 2019

S/N	Date	Particulars	P.V. No.	Code	Amount	Remarks
1	9/1/19	Purchase Livestock Feeds	040	0310	339,100	
2	7/2/19	Purchase Computer Ass.	044	0201	826,500	
3	4/3/19	Purchase chip stone/sand	325	0417	1,422,500	
4	14/3/19	Procurement e-exam software	390	0203	900,000	
5	15/3/19	Replace tyres & bumper veh.	1416	0401	201,000	
6	28/3/19	Purchase power plant materials	335	0405	270,800	
7	28/3/19	Payment Feb. KEDCO bill	626	0201	657,577.56	
8	29/3/19	Replace CCTV Camera	551	0404	346,000	
9	9/5/19	Repair KUST Vehicle	997	0401	228,000	
10	6/5/19	Purchase of stationaries	639	0305	368,000	
11	1/7/19	Purchase post grad. items	1160	-	686,000	
12	29/11/19	Payment Water bill	2359	-	219,000	
13	18/12/19	Purchase Computer materials	044	0201	826,500	
Total					7,290,977.56	

Appendix 13b

UNPRESENTED PAYMENT VOUCHERS 2019

S/N	Date	Particulars	P.V. No.	Code	Amount	Remark
1	20/9/19	Dir. SalisuGarbaMuhd. Lawan	1661	0241	90,000	
2	“	Dir. OlusolaFamade	-	-	90,000	
3	3/12/19	Prof. Amin Umar	2342	-	258,000	
Total					438,000	