

# Kano State Government



## Citizens' Accountability Report for the Audited Financial Report for the year 2022

28<sup>th</sup> September 2023

## Executive Governor of Kano State



His Excellency  
**Engr Abba Kabir Yusuf**  
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His Excellency  
**Comrade Aminu Abdussalam**  
Deputy Governor of Kano State



Rt Honourable  
**Isma'il Abdul'Aziz Falgore**  
Speaker, Kano State House of Assembly



**Honourable Tukur Muhammad**  
Chairman, Public Account Committee  
Member, Kano State House of Assembly



**Mallam Isma'ila Musa** FCNA  
Auditor General Kano State

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## About the Citizens Accountability Report

*A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Audited Financial Statements prepared by a government agency (State Audit office) on behalf of the government (Kano State) to the citizens to ensure accountability of public funds. This report details the government's performance in carrying out the duties assigned to it and the utilization of funds in the coffers of the government. This accountability report is based on the financial statements for the Financial Year (FY) 2022 and reports on State budget revenue and expenditure for the 2022 fiscal year.*

### **Explanation of Key Terms used in this Report:**

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

# Executive Summary

The originally approved Kano State 2022 **“Budget for Consolidation and Prosperity 1”** was assented to by the governor on the 21<sup>st</sup> of December 2021 which by the Islamic calendar was the 29<sup>th</sup> day of Jumada Auwal 16 1443AH.

This budget, with an originally approved size of **₦221.2 billion**, was revised in November 2022, with an additional **₦55 billion**, making the final budget size of **₦276.2 billion**.

The total revenue performance by the State in 2022 was **₦243.5 billion**, indicating 88% performance of the final budget amount, while the actual expenditure was **₦219.2 billion**, representing a 79% performance against the final budget.

The performance of ‘Other Recurrent Costs’ was 112%, personnel emoluments – 97% while capital expenditure recorded a 63% outturn.

As depicted in the chart on expenditure breakdown, recurrent expenditure (personnel plus other recurrent costs) share in the total amount spent in 2022 was 68.5% while 31.5% was spent on capital expenditure (mainly projects).

Every recurrent revenue component outperformed the budgeted amount, thus the shortfall in revenue resulted from the inability to access additional loan in 2022.

The State government prioritised the expenditure in key sectors including Education, Health, Infrastructure and Agriculture sectors as well as the completion of key projects. Given the state government’s interest in food security and project completion, the Agriculture and Infrastructure sectors emerged as the only sectors in which CAPEX performance was more than 80% in 2022 fiscal year.

Item	2022 Original Budget	2022 Final Budget	2022 Actual Amount	Performance (%)*
<b>Revenue</b>	221,235,185,147	276,243,159,446	243,472,728,681	88%
<b>Expenditure</b>	221,235,185,147	276,243,159,446	219,209,100,481	79%
Personnel	66,036,850,595	71,305,282,332	69,029,020,768	97%
Other Recurrent	33,342,437,474	44,692,740,474	49,961,289,824	112%
Capital	121,855,897,078	160,245,136,640	100,218,789,889	63%

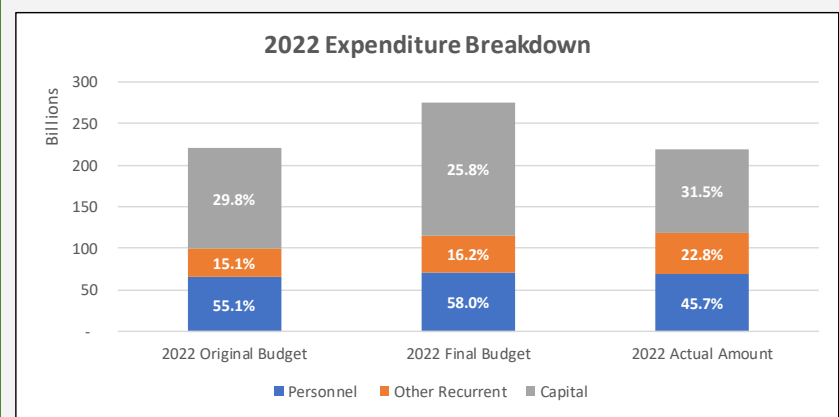
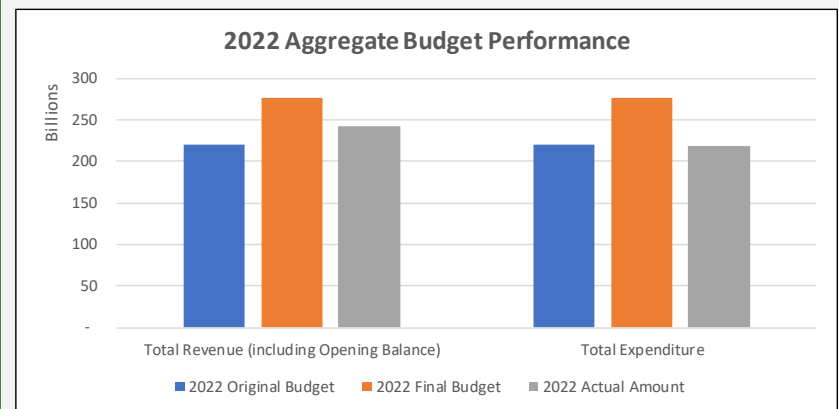


Figure 1 Summary of Revenue Performance







What are our sources for Financing the Budget?	What did we say we would collect in 2022?	How much did we actually collect in 2022?	How was our performance in 2022?	Did we collect more or less in 2022 compared to 2021?
Opening Balance 	₦31.953 Billion	₦31.502 Billion	99%	↑ 120%
Federation Account 	₦135.574 Billion	₦141.653 Billion	104%	↑ 31%
Internal Revenue 	₦40.722 Billion	₦42.51 Billion	104%	↑ 5%
Aids and Grants 	₦39.176 Billion	₦27.031 Billion	69%	↑ 129%
Loans 	₦20.543 Billion	₦0 Billion	0%	↓ -100%
Other Sources 	₦8.275 Billion	₦0.777 Billion	9%	↑ 34%
<b>Total Revenues</b>	<b>₦276.243 Billion</b>	<b>₦243.473 Billion</b>	<b>88%</b>	<b>↑ 12%</b>

Figure 2 Summary of Expenditure Performance



What are we spending our Money on?	What did we say we would spend in 2022?	What did we actually spend in 2022?	How was our performance in 2022?	Did we spend more or less in 2022 compared to 2021?
<b>Personnel</b> 	₦71.305 Billion	₦69.029 Billion	97%	 8%
<b>Overheads</b> 	₦33.476 Billion	₦31.519 Billion	94%	 122%
<b>Debt Service</b> 	₦6.82 Billion	₦14.749 Billion	216%	 32%
<b>Other Recurrent</b> 	₦4.397 Billion	₦3.693 Billion	84%	 126%
<b>Capital</b> 	₦160.245 Billion	₦100.219 Billion	63%	 11%
<b>Total Expenditure</b>	₦276.243 Billion	₦219.209 Billion	79%	 14%



Figure 3 Summary of Recurrent Expenditure Performance by Planning Sector












Recurrent Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	₦2.064 Billion	₦0.354 Billion	₦39.966 Billion	₦0.942 Billion	₦17.525 Billion	₦24.061 Billion
Actual	₦2.067 Billion	₦0.258 Billion	₦35.928 Billion	₦0.889 Billion	₦10.799 Billion	₦32.797 Billion
Perf.	100%	73%	90%	94%	62%	136%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	₦16.391 Billion	₦2.239 Billion	₦5.775 Billion	₦0.971 Billion	₦1.014 Billion	₦2.317 Billion
Actual	₦15.289 Billion	₦1.974 Billion	₦5.107 Billion	₦0.565 Billion	₦1.02 Billion	₦4.391 Billion
Perf.	93%	88%	88%	58%	101%	190%

Figure 4 Summary of Capital Expenditure Performance by Planning Sector























Capital Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	₦20.246 Billion	₦0.406 Billion	₦25.558 Billion	₦2.36 Billion	₦12.455 Billion	₦7.442 Billion
Actual	₦17.883 Billion	₦0.023 Billion	₦16.809 Billion	₦0 Billion	₦0.122 Billion	₦3.104 Billion
Perf.	88%	6%	66%	0%	1%	42%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	₦18.957 Billion	₦45.982 Billion	₦7.086 Billion	₦10.062 Billion	₦1.749 Billion	₦7.943 Billion
Actual	₦0.694 Billion	₦40.619 Billion	₦5.303 Billion	₦4.589 Billion	₦0.04 Billion	₦11.034 Billion
Perf.	4%	88%	75%	46%	2%	139%

Figure 5 Summary of Total Expenditure Performance by Planning Sector

Total Expenditure by Sector						
Sector	Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
						
Budget	₦22.31 Billion	₦0.76 Billion	₦65.524 Billion	₦3.302 Billion	₦29.98 Billion	₦31.503 Billion
Actual	₦19.95 Billion	₦0.281 Billion	₦52.737 Billion	₦0.889 Billion	₦10.921 Billion	₦35.901 Billion
Perf.	89%	37%	80%	27%	36%	114%
Sector	Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
						<i>Others</i>
Budget	₦35.348 Billion	₦48.22 Billion	₦12.861 Billion	₦11.032 Billion	₦2.763 Billion	₦10.26 Billion
Actual	₦15.983 Billion	₦42.592 Billion	₦10.411 Billion	₦5.153 Billion	₦1.06 Billion	₦15.424 Billion
Perf.	45%	88%	81%	47%	38%	150%

## Section 1 Budget Outturn

The total funds received for the 2022 financial year stood at **₦243.47** billion out of the final approved estimate of **₦276.24** billion representing **88%** performance. The total revenue consists of FAAC allocation received and IGR amounting to **₦141.7** billion and **₦42.5** billion which were higher than the **₦135.57** billion and **₦40.72** billion budget estimates. This achievement in the State's inflows above budgetary estimates is connected to the increase in the excess crude revenue and non-mineral revenue received from the Federation as well as the strategic efforts put in place toward improving IGR collection by the state government. However, capital receipts from Aids and Grants contributed **₦27.03** billion which is equivalent to 69% relative to the final budget of **₦39.17** billion.

Moreover, the total actual expenditure was **₦211.30** billion (75.9%) which is less than the estimated budget of **₦276.24** billion which comprises actual capital expenditure of **₦100.22** billion equivalent to 62.5% as against the estimated figure of **₦160.24** billion and actual recurrent expenditure (Personnel and overhead cost). The actual personnel cost stood at **₦69.03** billion (96.8%) when compared with final approved estimate of **₦71.31** billion, while overhead cost stood at **₦42.05** billion (90.1%) as against final approved estimate of **₦46.69** billion. See the table 1 below:

**Table 1 Budget Outturn**

Overview of the Implementation of the Kano State 2022 Budget for Consolidation and Prosperity 1							
Revenue	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	2021 Actual Amount ₦	Growth in 2022
Opening Balance	15,663,016,826.32	31,952,720,000.00	31,501,620,533.00	- 451,099,467.00	99%	14,297,915,148.00	120%
Federation Account (FAAC) Revenues	121,573,770,693	135,573,770,693	141,653,267,046	6,079,496,353	104%	107,974,050,215	31%
Internally Generated Revenues	38,152,447,292	40,722,447,292	42,509,911,700	1,787,464,408	104%	40,401,652,528	5%
Aids and Grants	22,717,616,875	39,175,888,000	27,031,419,336	- 12,144,468,664	69%	11,801,455,244	129%
Loans	15,368,333,461	20,543,333,461	-	- 20,543,333,461	0%	42,425,000,000	-100%
Other Receipts	7,760,000,000	8,275,000,000	776,510,066	- 7,498,489,934	9%	581,492,242	34%
<b>Total Revenue (including Opening Balance)</b>	<b>221,235,185,147</b>	<b>276,243,159,446</b>	<b>243,472,728,681</b>	<b>- 32,770,430,765</b>	<b>88%</b>	<b>217,481,565,377</b>	<b>12%</b>
Expenditure	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	2021 Actual Amount ₦	Growth in 2022
Personnel	66,036,850,595	71,305,282,332	69,029,020,768	- 2,276,261,564	97%	63,636,294,829	8%
Public Debt Charges	6,819,805,204	6,819,805,204	14,749,494,000	7,929,688,796	216%	11,156,911,000	32%
Other Recurrent	26,522,632,270	37,872,935,270	35,211,795,824	- 2,661,139,446	93%	27,503,041,278	28%
Capital	121,855,897,078	160,245,136,640	100,218,789,889	- 60,026,346,751	63%	90,047,132,752	11%
<b>Total Expenditure</b>	<b>221,235,185,147</b>	<b>276,243,159,446</b>	<b>219,209,100,481</b>	<b>- 57,034,058,965</b>	<b>79%</b>	<b>192,343,379,858</b>	<b>14%</b>

\* Variance and Performance measured against 2022 Final Budget

Figure 6 Budget Outturn Graphs



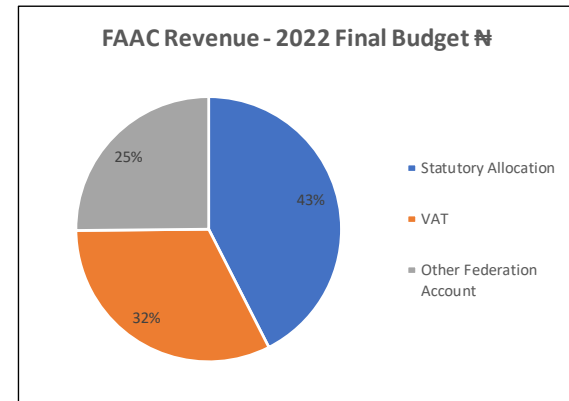
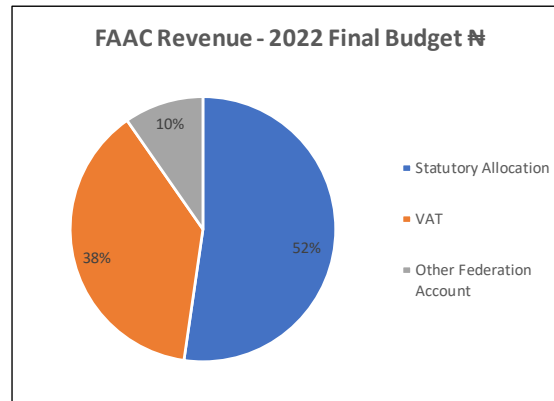
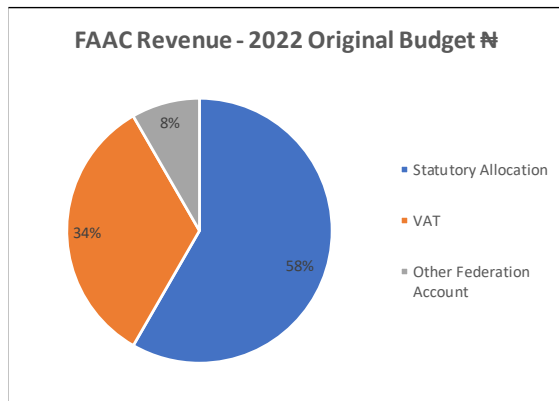
## Section 2 Revenue Outturn

Table 2 below indicates the actual and budgeted Federation Account Revenue by item, highlighting ‘what revenue Kano State government received from FAAC, and how those receipts compare with the budgeted amount’. In 2022, Kano State got more revenue than the amount in both original and final budget estimates. This has been attributed to the huge inflow from Other FAAC Receipts to the tune of **₦35.6 billion** - a 271% performance when compared with the budgeted amount of **₦13.1 billion**. The total FAAC receipt was **₦141.65 billion**, representing a 31% growth over 2021 actual figures.

**Table 2 Federation Account Revenue Outturn by Item**

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	2021 Actual Amount ₦	Growth in 2022
Statutory Allocation	70,890,828,693	70,890,828,693	60,214,943,480	- 10,675,885,213	85%	56,166,515,362	7%
VAT	40,556,575,000	51,556,575,000	45,809,733,781	- 5,746,841,219	89%	38,586,912,334	19%
Other Federation Account	10,126,367,000	13,126,367,000	35,628,589,785	22,502,222,785	271%	13,220,622,519	169%
<b>Total Federation Account Revenues</b>	<b>121,573,770,693</b>	<b>135,573,770,693</b>	<b>141,653,267,046</b>	<b>6,079,496,353</b>	<b>104%</b>	<b>107,974,050,215</b>	<b>31%</b>

\* Variance and Performance measured against 2022 Final Budget



*Table 3 below indicates the actual and budgeted Internally Generated Revenue (IGR) by the State as well as the top 10 revenue generating Ministries, Departments and Agencies (MDAs) in Table 4.*

*Internally Generated Revenue comprises Tax and Non-Tax Revenue. The total tax revenue budget was **₦28.12** billion while the total non-tax revenue budget was **₦12.59** billion, making a total of **₦40.72** billion budgeted IGR. The actual tax revenue collected amounted to **₦19.71** billion representing 70.1% of the budgeted amount and **₦22.79** billion was generated from non-tax revenue equivalent to 180.93%. However, a positive outcome was achieved in both Tax revenue and non-Tax revenue collections due to the efforts put in place by the State Government such as sensitization, tax relief, amendment of relevant tax laws and automation of revenue administration systems.*

*Therefore, the aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at **₦42.50** billion - a 104% performance when compared with total budgeted IGR.*

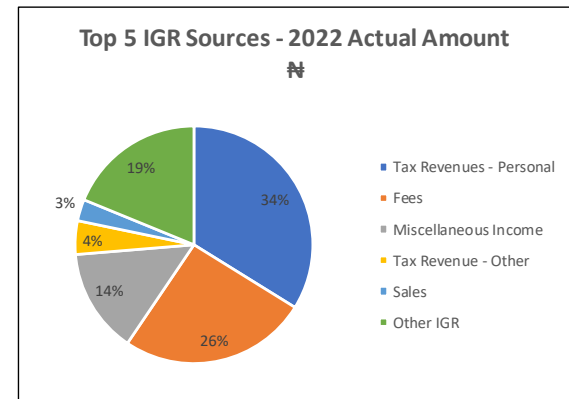
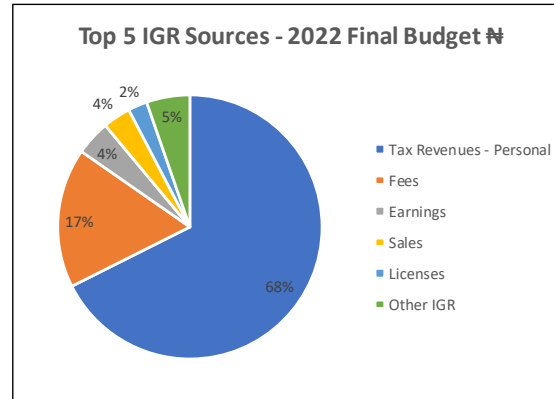
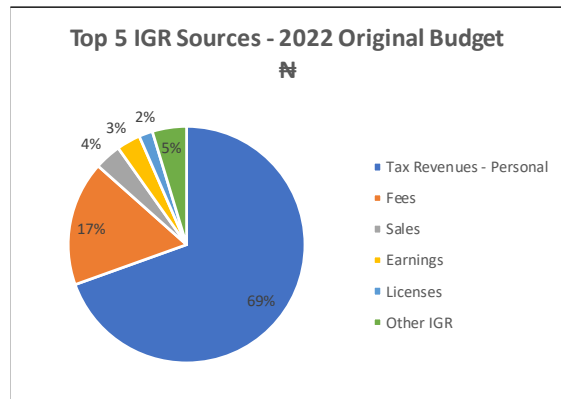
*Kano State Internal Revenue Service generated the highest revenue of **₦19.71** billion representing (70.09%) as against the final estimated budget of **₦28.12** billion while KAROTA recorded the least collection of **₦351** million against the final budget of **₦856** million representing 41.1%.*

*The State government has over the last three years invested heavily towards revamping domestic revenue mobilisation through the medium-term revenue strategy. It is expected that the new administration in Kano State will vigorously pursue IGR drive initiatives and plug any loophole capable of undermining the needed growth in revenue generation capacity.*

**Table 3 Internally Generated Revenue Outturn by Source**

What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	2021 Actual Amount ₦	Growth in 2022
<b>Tax Revenues</b>	<b>27,122,856,292</b>	<b>28,122,856,292</b>	<b>19,713,319,431</b>	- <b>8,409,536,861</b>	<b>70%</b>	<b>18,531,067,574</b>	<b>6%</b>
Tax Revenues - Personal	26,522,660,292	27,522,660,292	17,366,161,120	- 10,156,499,172	63%	16,958,172,763	2%
Tax Revenue - Other	600,196,000	600,196,000	2,347,158,311	1,746,962,311	391%	1,572,894,811	49%
<b>Non-Tax Revenues</b>	<b>11,029,591,000</b>	<b>12,599,591,000</b>	<b>22,796,592,269</b>	<b>10,197,001,269</b>	<b>181%</b>	<b>21,870,584,954</b>	<b>4%</b>
Licenses	714,549,000	950,642,067	843,208,839	- 107,433,228	89%	3,233,771,013	-74%
Mining Rent	-	-	-	-	-	-	-
Fees	6,507,347,000	6,961,386,683	13,143,477,202	6,182,090,519	189%	11,525,245,834	14%
Fines	344,691,000	464,691,000	-	- 464,691,000	0%	-	-
Sales	1,384,433,000	1,384,433,000	1,503,355,228	118,922,228	109%	631,816,829	138%
Earnings	1,240,994,000	1,740,669,874	-	- 1,740,669,874	0%	-	-
Rent On Government Buildings	13,000,000	13,000,000	-	- 13,000,000	0%	-	-
Rent on Land and Others	513,159,000	613,159,000	-	- 613,159,000	0%	-	-
Repayments	-	-	-	-	-	-	-
Investment Income	208,000,000	368,191,376	-	- 368,191,376	0%	-	-
Interest Earned	103,418,000	103,418,000	-	- 103,418,000	0%	-	-
Reimbursement	-	-	-	-	-	-	-
Miscellaneous Income	-	-	7,306,551,000	7,306,551,000	-	6,479,751,278	13%
<b>Total IGR</b>	<b>38,152,447,292</b>	<b>40,722,447,292</b>	<b>42,509,911,700</b>	<b>1,787,464,408</b>	<b>104%</b>	<b>40,401,652,528</b>	<b>5%</b>

\* Variance and Performance measured against 2022 Final Budget

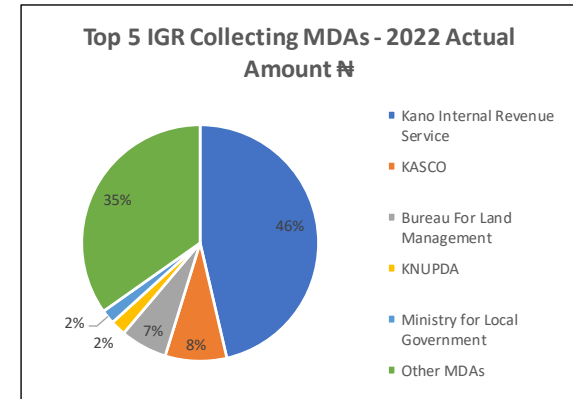
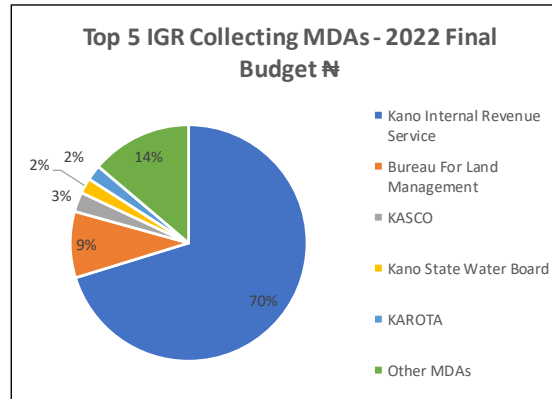
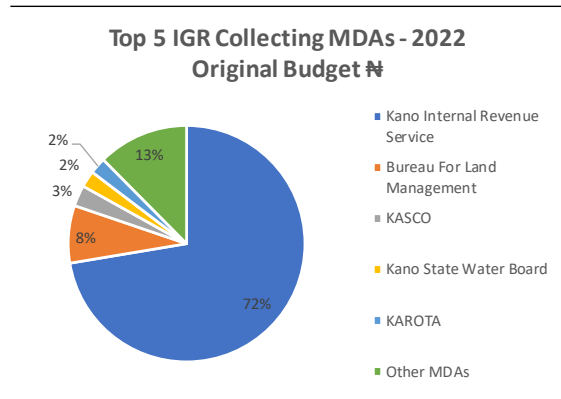




**Table 4 Internally Generated Revenue Outturn by MDA**

Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?							
IGR Collecting MDAs (Top 10)	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	2021 Actual Amount ₦	Growth in 2022
Kano Internal Revenue Service	27,606,021,292	28,606,021,292	19,713,319,879	- 8,892,701,413	69%	27,475,191,456	-28%
KASCO	1,095,294,000	1,095,294,000	3,571,385,850	2,476,091,850	326%	3,160,879,818	13%
Bureau For Land Management	3,001,004,000	3,690,679,874	2,722,244,675	- 968,435,199	74%	2,484,870,372	10%
KNUPDA	615,000,000	715,000,000	892,330,530	177,330,530	125%	1,031,789,419	-14%
Ministry for Local Government	15,000,000	15,000,000	820,759,757	805,759,757	5472%	717,592,513	14%
KUST WUDIL	500,000,000	660,191,376	743,365,399	83,174,023	113%	572,118,891	30%
Kano State Water Board	857,378,000	857,378,000	649,432,135	- 207,945,866	76%	571,638,234	14%
Muhammad Abdullahi Wase Hospital (Zone 7)	300,000,000	423,114,820	490,758,929	67,644,109	116%	494,954,205	-1%
KAROTA	856,000,000	856,000,000	351,967,379	- 504,032,621	41%	471,416,826	-25%
H. M. B (HQ and Zones)	220,000,000	332,978,247	303,540,003	- 29,438,244	91%	345,280,367	-12%
Other Revenue Collecting Agencies	3,086,750,000	3,470,789,683	12,250,807,164	8,780,017,481	353%	3,075,920,427	298%
<b>Total Internally Generated Revenue</b>	<b>38,152,447,292</b>	<b>40,722,447,292</b>	<b>42,509,911,700</b>	<b>1,787,464,408</b>	<b>104%</b>	<b>40,401,652,528</b>	<b>5%</b>

\* Variance and Performance measured against 2022 Final Budget



## Section 3 Expenditure Outturn

Table 4 below shows the expenditure outturn, which indicates a total sum of **₦276.24** billion as the final budget estimate for the year 2022 which comprises the recurrent and capital expenditure with actual spending of **₦211.30** billion equivalent to 75.6%.

Accordingly, **₦100.22** billion was spent on capital expenditure, equivalent to 60.8% as against the estimated **₦160.25** billion. Whereas **₦111.08** billion was spent on recurrent expenditure against the budget estimate of **₦116.00** billion, equivalent to 95.8%.

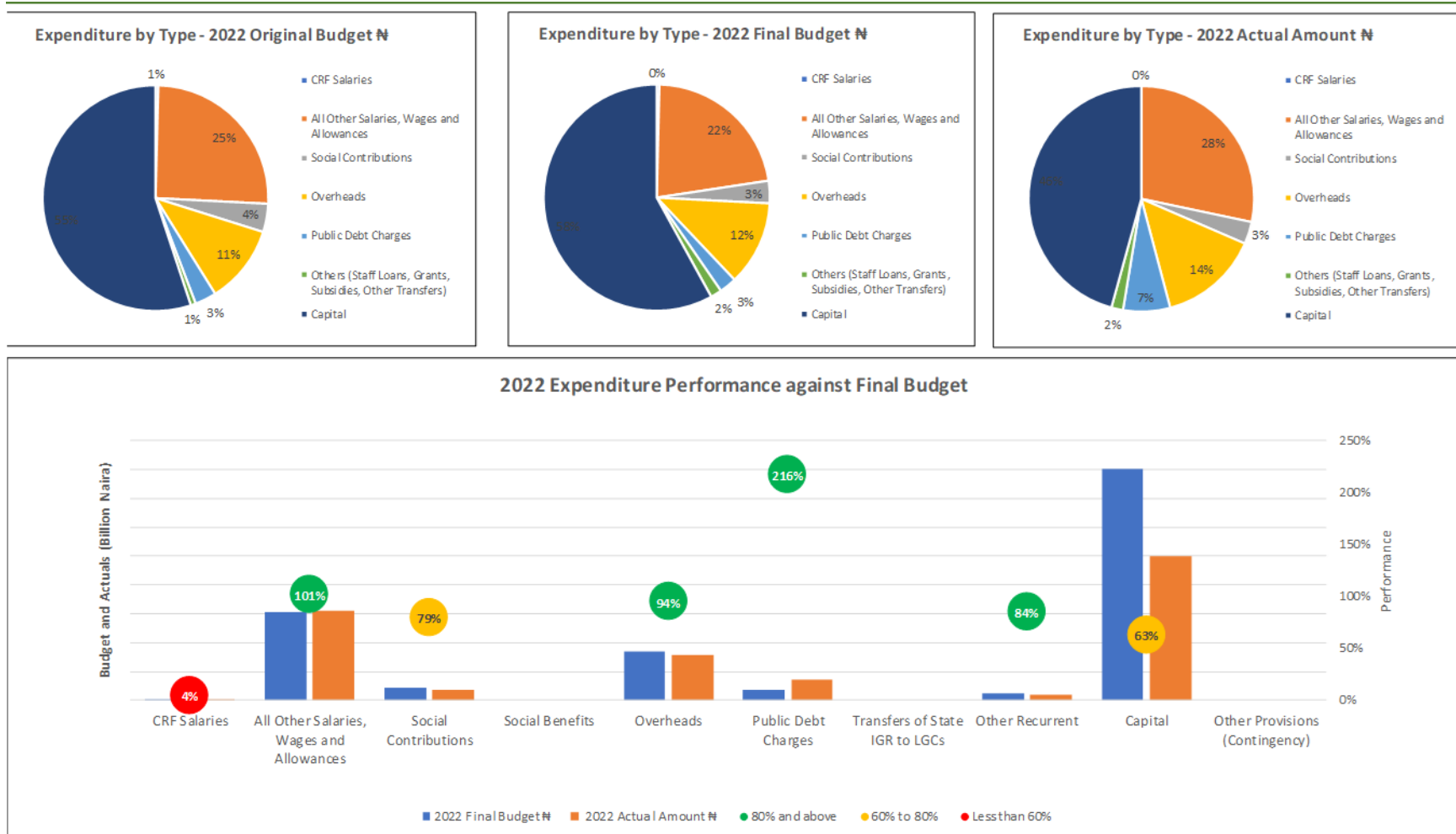
It should be noted that 52% of the total actual expenditure was incurred on recurrent expenditure while the remaining 48% was expended on capital expenditure.

**Table 5 Expenditure Outturn**

What did we spend our Resources on?							
FAAC Revenue	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	2021 Actual Amount ₦	Growth in 2022
<b>Personnel</b>	<b>66,036,850,595</b>	<b>71,305,282,332</b>	<b>69,029,020,768</b>	<b>2,276,261,564</b>	<b>97%</b>	<b>63,636,294,829</b>	<b>8%</b>
CRF Salaries	916,070,714	1,055,453,304	39,512,217	1,015,941,087	4%	39,512,213	0%
All Other Salaries, Wages and Allowances	56,159,460,360	61,381,001,049	62,010,017,481	629,016,432	101%	62,174,762,415	0%
Social Contributions	8,961,319,521	8,868,827,979	6,979,491,070	1,889,336,909	79%	1,422,020,200	391%
<b>Other Recurrent</b>	<b>33,342,437,474</b>	<b>44,692,740,474</b>	<b>49,961,289,824</b>	<b>5,268,549,350</b>	<b>112%</b>	<b>38,659,952,278</b>	<b>29%</b>
Overheads	24,940,364,796	33,475,667,796	31,519,210,425	1,956,457,371	94%	25,869,172,514	22%
Public Debt Charges	6,819,805,204	6,819,805,204	14,749,494,000	7,929,688,796	216%	11,156,911,000	32%
Others (Staff Loans, Grants, Subsidies, Other Transfer)	1,582,267,474	4,397,267,474	3,692,585,399	704,682,075	84%	1,633,868,764	126%
<b>Capital</b>	<b>121,855,897,078</b>	<b>160,245,136,640</b>	<b>100,218,789,889</b>	<b>60,026,346,751</b>	<b>63%</b>	<b>90,047,132,752</b>	<b>11%</b>
<b>Total Expenditure</b>	<b>221,235,185,147</b>	<b>276,243,159,446</b>	<b>219,209,100,481</b>	<b>57,034,058,965</b>	<b>79%</b>	<b>192,343,379,858</b>	<b>14%</b>

\* Variance and Performance measured against 2022 Final Budget

Figure 7 Expenditure Composition



## Section 4 Audit Findings

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

### **A: RECURRENT EXPENDITURE PAYMENT VOUCHERS**

*The least queries were served to Ministries of Health and Agriculture in relation to overhead cost amounting to ₦10.0 million and ₦35.6 million representing 42.5% and 39.6% of the total amount ₦23.5 million and ₦89.8 million respectively expended due to non-retirement of expenditures.*

### **B: CAPITAL EXPENDITURE PAYMENT VOUCHERS**

*The highest number of queries was issued on capital expenditure to the Ministry of Health amounting to ₦32.0 million representing 10.9% as against the total payment of ₦294.1 million which were not retired during the audit exercise.*

### **C: SUMMARY OF QUERIED PAYMENT VOUCHERS**

*22 queries to the tune of ₦97.9 million representing 22.5% of the total expenditure amounting to ₦434.8 million were issued to the Ministries of Health, Agriculture and Water Board as in the table below.*

### **D: ASSETS (PROPERTY, PLANT AND EQUIPMENT) REGISTER**

No findings

### **E: BILLS PAYABLE**

No findings

### **F: INVESTMENTS**

No findings

### **G: AIDS AND GRANTS**

No findings

### **H: CONTINGENT LIABILITIES ON BANK GUARANTEES AND**

No findings

**I: PERFORMANCE GUARANTEES**

No findings

**I: ADHERENCE TO PROCUREMENT PROCEDURES**

No findings

**Table 6 Top Audit Queries**

Was all of our expenditure executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried ₦	Total Cash Expenditure ₦	Percentage (%)
Payment related to capital expenditure for Water Board	5	Unretired Expenditure	20,235,000	27,335,000	74%
Payment related to Overhead expenditure for Ministry of Health	3	Unretired Expenditure	10,000,000	23,547,000	42%
Payment related to capital expenditure for Ministry of Health	11	Unretired Expenditure	32,000,000	294,130,000	11%
Payment related to Overhead expenditure for Minsitry of Agriculture	3	Unretired Expenditure	35,618,902	89,833,298	40%

## Section 5 Audited Financial Statements

*This section outlines a breakdown of the state's audited public expenditure and revenue for the fiscal year under review. The expenditure budgeted figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are re-presented here for citizens' understanding.*

*The table below elucidates the revenue and expenditure for the year 2022.*

- *The State Statutory Allocation for the year was less than the projected figure with the sum of **₦10.67** billion. While Other Federation Account Distribution surpasses the budgeted estimate by **₦22.05** billion as a result of the rise in the price of crude oil. However, there was a deficit of **₦10.19** billion **in value-added tax compared with the projected figure**. This is **due to the** increase in the budget size.*
- *There was an increase in Independent Non-Tax Revenue by **₦10.20 billion against the final budget**, due to the automation upgrade of the Tax Database.*
- *The total actual expenditure was **₦211.30** billion which represents 76.50% of the final budget of **₦276.24** billion. However, 52.5% of the total expenditure was on recurrent while the remaining 47.4% was on capital.*
- *The total reserve stated in the statement of changes in net assets as at the end of 2022 stood at **₦197.70** billion.*

*The table below illustrates the breakdown of revenue and expenditure for the year 2022.*

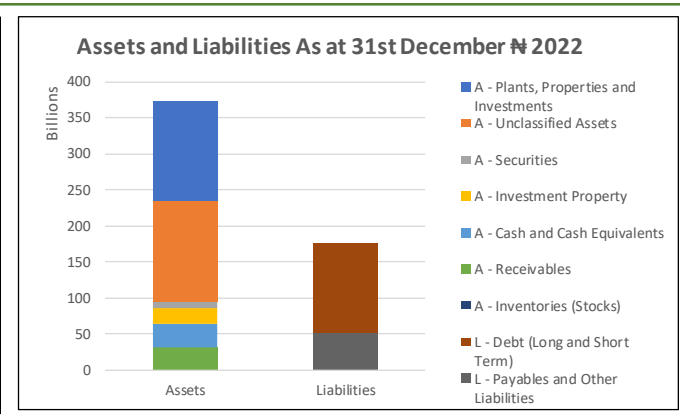
Table 7 Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	2021 Actual Amount ₦	2022 Original Budget ₦	2022 Budget Amendments ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*
<b>Revenues</b>							
Opening Balance	14,297,915,148	15,663,016,826	16,289,703,174	31,952,720,000	31,501,620,533	15,211,917,359	193%
Statutory Allocation	56,166,515,362	70,890,828,693	-	70,890,828,693	60,214,943,480	60,214,943,480	
VAT	38,586,912,334	40,556,575,000	11,000,000,000	51,556,575,000	45,809,733,781	34,809,733,781	416%
Other FAAC Receipts	13,220,622,519	10,126,367,000	3,000,000,000	13,126,367,000	35,628,589,785	32,628,589,785	1188%
Tax Revenue	18,531,067,574	27,122,856,292	1,000,000,000	28,122,856,292	19,713,319,431	18,713,319,431	1971%
Non-Tax Revenue	21,870,584,954	11,029,591,000	1,570,000,000	12,599,591,000	22,796,592,269	21,226,592,269	1452%
Domestic Aids and Grants	7,152,554,803	19,214,766,875	11,698,271,125	30,913,038,000	6,890,098,472	- 4,808,172,653	59%
Foreign Aids and Grants	4,648,900,441	3,502,850,000	4,760,000,000	8,262,850,000	20,141,320,864	15,381,320,864	423%
Domestic Loans	42,425,000,000	-	-	-	-	-	
Foreign Loans	-	15,368,333,461	5,175,000,000	20,543,333,461	-	- 5,175,000,000	0%
Other Receipts	581,492,242	7,760,000,000	515,000,000	8,275,000,000	776,510,066	261,510,066	151%
<b>Total Revenue (including opening balance) (a)</b>	<b>217,481,565,377</b>	<b>221,235,185,147</b>	<b>55,007,974,298</b>	<b>276,243,159,446</b>	<b>243,472,728,681</b>	<b>188,464,754,383</b>	<b>443%</b>
<b>Expenditures</b>							
CRF Salaries	39,512,213	916,070,714	139,382,590	1,055,453,304	39,512,217	- 99,870,373	28%
All Other Salaries, Wages and Allowances	62,174,762,415	56,159,460,360	5,221,540,689	61,381,001,049	62,010,017,481	56,788,476,792	1188%
Social Contributions	1,422,020,200	8,961,319,521	- 92,491,542	8,868,827,979	6,979,491,070	7,071,982,612	-7546%
Overheads	25,869,172,514	24,940,364,796	8,535,303,000	33,475,667,796	31,519,210,425	22,983,907,425	369%
Public Debt Charges	11,156,911,000	6,819,805,204	-	6,819,805,204	14,749,494,000	14,749,494,000	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	1,633,868,764	1,582,267,474	2,815,000,000	4,397,267,474	3,692,585,399	877,585,399	131%
Capital	90,047,132,752	121,855,897,078	38,389,239,562	160,245,136,640	100,218,789,889	61,829,550,327	261%
<b>Total Expenditure (including contingency) (b)</b>	<b>192,343,379,858</b>	<b>221,235,185,147</b>	<b>55,007,974,299</b>	<b>276,243,159,446</b>	<b>219,209,100,481</b>	<b>164,201,126,182</b>	<b>399%</b>

\* Variance and Performance measured against 2022 Final Budget

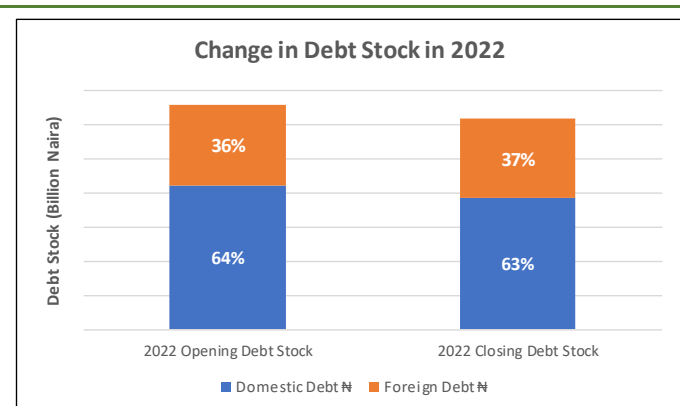
**Table 8 Assets and Liabilities**

Assets and Liabilities of the State			
Item	As at 31st December ₦ 2022	As at 31st December ₦ 2021	Change in Assets / Liabilities ₦
<b>Assets</b>	<b>373,447,287,000</b>	<b>315,312,450,000</b>	<b>58,134,837,000</b>
Plants, Properties and Investments	137,576,257,000	97,794,481,000	39,781,776,000
Unclassified Assets	140,838,040,000	140,838,040,000	-
Securities	8,588,610,000	8,015,121,000	573,489,000
Investment Property	22,528,478,000	22,751,132,000	- 222,654,000
Cash and Cash Equivalents	32,169,565,000	31,501,621,000	667,944,000
Receivables	31,289,728,000	14,364,192,000	16,925,536,000
Inventories (Stocks)	456,609,000	47,863,000	408,746,000
<b>Liabilities</b>	<b>175,217,675,000</b>	<b>174,915,571,000</b>	<b>302,104,000</b>
Debt (Long and Short Term)	123,344,275,000	131,625,158,000	- 8,280,883,000
Payables and Other Liabilities	51,873,400,000	43,290,413,000	8,582,987,000



**Table 9 Dynamics in Debt Stock**

How much did we borrow and how much debt did we repay?			
Item	Domestic Debt ₦	Foreign Debt ₦	Total Debt ₦
2022 Opening Debt Stock	84,446,711,000	47,178,447,000	<b>131,625,158,000</b>
2022 New Loans Taken	-	-	-
2022 Principal Repayment	8,266,304,000	1,053,773,000	<b>9,320,077,000</b>
Adjustments (Positive means increase)	1,039,194,000	-	<b>1,039,194,000</b>
<b>2022 Closing Debt Stock</b>	<b>77,219,601,000</b>	<b>46,124,674,000</b>	<b>123,344,275,000</b>
Net Increase in Debt Stock	- 7,227,110,000	- 1,053,773,000	- <b>8,280,883,000</b>
<b>Cost of Servicing Debt</b>			
Interest Payments in 2022	6,483,190,000	360,367,000	<b>6,843,557,000</b>
Approximate Interest Rate	8.0%	0.8%	5.4%





## Section 6 Top Sectoral Allocation

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

### **Recurrent Expenditure**

*Table 8 highlights the recurrent expenditure data of the existing 11 sectors in the Kano State Development Plan. The estimated budget was slightly higher than the actual expenditures including the aggregate figure from 'other MDA expenditure'. Therefore, the level of performance stocked between the ranges of 4.0% to 97.9%. While the share for each sector being similar, both as a percentage of budget and actual expenditure. As usual, the Education sector got the highest share of both estimate and actual amounts of 36.5% and 37.1% respectively followed by the Governance Sector with an estimate of 35.6% and an actual of 36.4% while the Women, Youth and PWD Sector got the least share of estimate and actual of 0.8% each.*

### **Capital Expenditure**

*Table 9 represents capital expenditure of top 10 sectors. The sectoral capital expenditure performance shows that the sectors listed had actual capital expenditure less than their respective budget size. The Infrastructure sector got the highest actual expenditure which is about **₦31.62 billion** equivalent to 31.5% of the total capital expenditure of **₦100.22 billion**, followed by the Agricultural sector with **₦12.42 billion**, equivalent to 45.3% performance, while Health sector spent **₦13.22 billion** equivalent to 65.3% as against the estimate.*

### **Total Expenditure**

*Table 10 indicates top highest spending sectors, the Education sector had the highest total actual expenditure of **₦59.09 billion** (28.0%) of the state's total actual expenditure of **₦211.30 billion**, followed by Governance sector which got **₦49.78 billion** (23.6%). The Infrastructure sector received **₦32.63 billion** (15.4%) while Environment and Sanitation sectors got the least actual expenditure to the tune of **₦1.9 billion** (0.8%). The performance shows that only Governance and Women, Youth and PWD sectors incurred expenditure higher than their budgetary provision of 103% and 102% respectively. All other sectors performed positively within the range of 47% to 97%.*

**Table 10 Recurrent Expenditure by Main Sectors of Government**

Recurrent Expenditure by NCOA Sector							
Expenditure by Sector (NCOA Administrative Segment)	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	17,431,295,439	24,060,802,000	32,797,243,000	- 8,736,441,000	136%	21%	30%
Economic Sector	21,306,495,785	25,240,185,000	17,915,433,000	7,324,752,000	71%	22%	16%
Law and Justice Sector	5,738,149,407	5,775,082,000	5,107,476,000	667,606,000	88%	5%	5%
Social Services Sector	54,903,347,372	58,541,902,000	55,264,219,000	3,277,683,000	94%	52%	50%
<b>Total Expenditure</b>	<b>99,379,288,003</b>	<b>113,617,971,000</b>	<b>111,084,371,000</b>	<b>2,533,600,000</b>	<b>98%</b>		

\* Variance and Performance measured against 2022 Final Budget

**Recurrent Expenditure by NCOA Sector - 2022 Original Budget ₦**

Sector	Percentage
Administration Sector	18%
Economic Sector	21%
Law and Justice Sector	6%
Social Services Sector	55%

**Recurrent Expenditure by NCOA Sector - 2022 Final Budget ₦**

Sector	Percentage
Administration Sector	21%
Economic Sector	22%
Law and Justice Sector	5%
Social Services Sector	52%

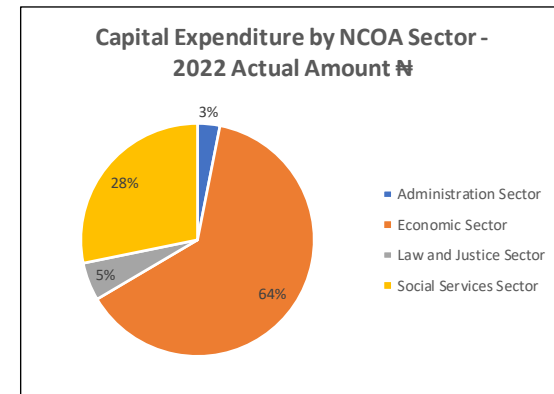
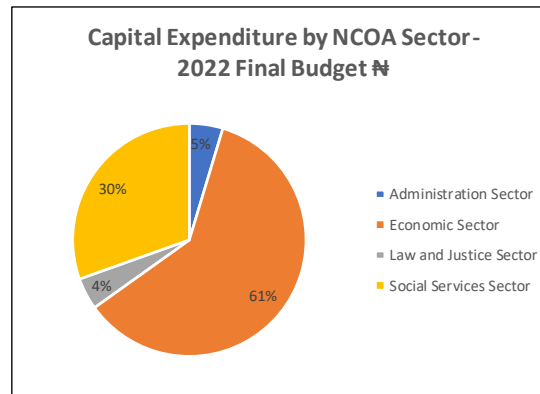
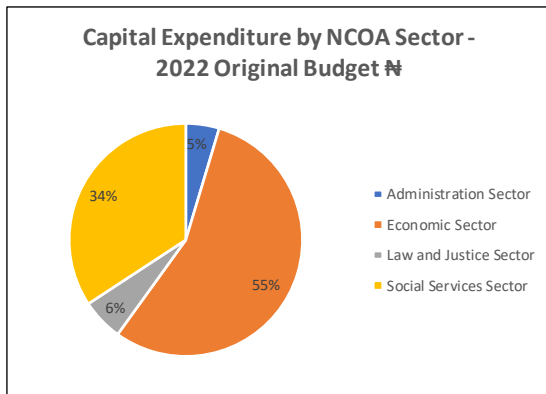
**Recurrent Expenditure by NCOA Sector - 2022 Final Budget ₦**

Sector	Percentage
Administration Sector	30%
Economic Sector	16%
Law and Justice Sector	5%
Social Services Sector	50%

**Table 11 Top Ten Capital Expenditure by Main Sectors of Government**

Capital Expenditure by NCOA Sector							
Expenditure by Planning Sector	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	5,642,438,391	7,442,439,000	3,103,939,000	4,338,500,000	42%	5%	3%
Economic Sector	67,396,798,961	96,916,707,000	63,544,412,000	33,372,295,000	66%	60%	63%
Law and Justice Sector	7,086,185,934	7,086,185,000	5,303,228,000	1,782,957,000	75%	4%	5%
Social Services Sector	41,730,473,858	48,799,804,000	28,267,212,000	20,532,592,000	58%	30%	28%
<b>Total Expenditure</b>	<b>121,855,897,144</b>	<b>160,245,135,000</b>	<b>100,218,791,000</b>	<b>60,026,344,000</b>	<b>63%</b>		

\* Variance and Performance measured against 2022 Final Budget



**Table 12 Top Ten Total Expenditure by Main Sectors of Government**

Total Expenditure by NCOA Sector							
Infrastructure	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Administration Sector	23,073,733,830	31,503,241,000	35,901,182,000	- 4,397,941,000	114%	12%	17%
Economic Sector	88,703,294,746	122,156,892,000	81,459,845,000	40,697,047,000	67%	45%	39%
Law and Justice Sector	12,824,335,341	12,861,267,000	10,410,704,000	2,450,563,000	81%	5%	5%
Social Services Sector	96,633,821,230	107,341,706,000	83,531,431,000	23,810,275,000	78%	39%	40%
<b>Total Expenditure</b>	<b>221,235,185,147</b>	<b>273,863,106,000</b>	<b>211,303,162,000</b>	<b>62,559,944,000</b>	<b>77%</b>		

\* Variance and Performance measured against 2022 Final Budget

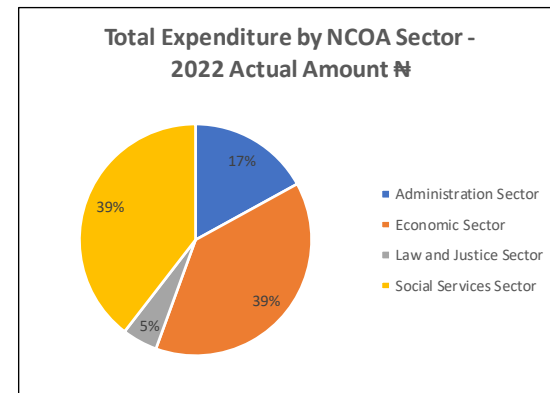
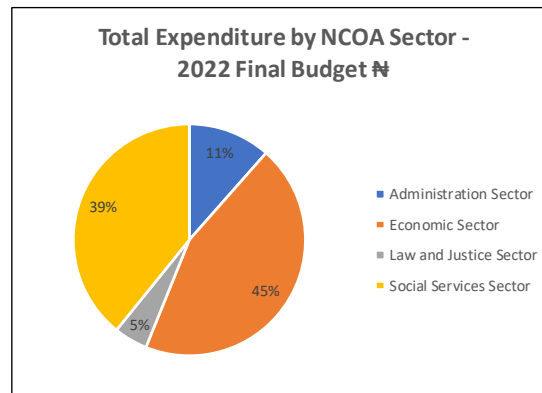
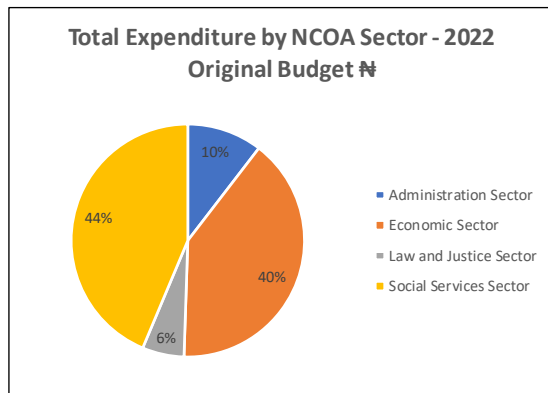


Figure 8 Top Twenty Recurrent Expenditure by Main Organisations

Recurrent Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works & Infrastructure	2,209,267,426	2,238,678,000	1,973,760,000	264,918,000	88%	2%	2%
Ministry of Education	20,478,646,342	24,448,165,000	20,638,828,000	3,809,337,000	84%	22%	19%
Ministry of Health	15,042,914,820	16,390,953,000	17,243,426,000	- 852,473,000	105%	14%	16%
Ministry of Agric. & Natural Resources	1,850,408,567	2,064,212,000	2,067,289,000	- 3,077,000	100%	2%	2%
Government House	6,126,052,441	11,589,490,000	17,933,806,000	- 6,344,316,000	155%	10%	16%
Ministry for Higher Education	17,171,643,899	15,517,968,000	15,289,291,000	228,677,000	99%	14%	14%
Ministry of Finance	10,678,723,763	13,704,029,000	10,670,786,000	3,033,243,000	78%	12%	10%
Judiciary	5,307,639,162	5,345,933,000	3,475,912,000	1,870,021,000	65%	5%	3%
House of Assembly	5,352,043,287	6,658,045,000	6,353,074,000	304,971,000	95%	6%	6%
Office of Secretary to State Government	2,224,510,286	2,235,111,000	2,743,084,000	- 507,973,000	123%	2%	2%
Ministry of Water Resources	336,142,086	970,652,000	564,776,000	405,876,000	58%	1%	1%
Min. of Information & Internal Affairs	1,218,044,162	1,145,341,000	3,413,187,000	- 2,267,846,000	298%	1%	3%
Ministry of Environment	930,615,995	941,831,000	889,039,000	52,792,000	94%	1%	1%
Ministry of Housing & Transport	1,499,727,993	1,538,435,000	1,687,611,000	- 149,176,000	110%	1%	2%
Ministry of Justice	430,510,245	429,149,000	1,631,564,000	- 1,202,415,000	380%	0%	1%
Office of the Head of Civil Service	1,614,964,885	1,515,150,000	1,532,445,000	- 17,295,000	101%	1%	1%
Ministry of Youths and Sports	861,109,980	844,136,000	852,856,000	- 8,720,000	101%	1%	1%
Ministry for Local Government	242,922,411	229,222,000	184,128,000	45,094,000	80%	0%	0%
MINISTRY OF RELIGIOUS AFFAIRS	354,802,483	364,174,000	400,862,000	- 36,688,000	110%	0%	0%
Office of the Auditor General (State)	419,949,338	431,920,000	348,365,000	83,555,000	81%	0%	0%
Other Main Orgs	5,028,648,431	5,015,377,000	1,190,282,000	3,825,095,000	24%	4%	1%
<b>Total Expenditure</b>	<b>99,379,288,003</b>	<b>113,617,971,000</b>	<b>111,084,371,000</b>	<b>2,533,600,000</b>	<b>98%</b>		

Figure 9 Top Twenty Capital Expenditure by Main Organisations

Capital Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works & Infrastructure	37,726,547,520	45,981,547,000	40,618,647,000	5,362,900,000	88%	29%	41%
Ministry of Education	12,787,247,942	20,656,578,000	16,115,021,000	4,541,557,000	78%	13%	16%
Ministry of Health	18,956,738,697	18,956,691,000	9,041,944,000	9,914,747,000	48%	12%	9%
Ministry of Agric. & Natural Resources	8,190,605,480	20,245,605,000	17,882,940,000	2,362,665,000	88%	13%	18%
Government House	1,193,380,000	1,193,380,000	7,602,000	1,185,778,000	1%	1%	0%
Ministry for Higher Education	4,901,487,218	4,901,535,000	693,931,000	4,207,604,000	14%	3%	1%
Ministry of Finance	134,094,800	134,095,000	5,500,000	128,595,000	4%	0%	0%
Judiciary	6,872,185,934	6,872,185,000	5,303,228,000	1,568,957,000	77%	4%	5%
House of Assembly	860,000,090	860,000,000	-	860,000,000	0%	1%	0%
Office of Secretary to State Government	1,574,000,000	3,374,000,000	2,895,907,000	478,093,000	86%	2%	3%
Ministry of Water Resources	9,061,607,101	10,061,607,000	4,588,587,000	5,473,020,000	46%	6%	5%
Min. of Information & internal Affairs	1,344,358,301	1,344,359,000	167,630,000	1,176,729,000	12%	1%	0%
Ministry of Environment	3,160,000,000	2,360,000,000	1,927,983,000	432,017,000	82%	1%	2%
Ministry of Housing & Transport	1,852,050,000	1,852,050,000	-	1,852,050,000	0%	1%	0%
Ministry of Justice	214,000,000	214,000,000	-	214,000,000	0%	0%	0%
Office of the Head of Civil Service	155,000,000	155,000,000	-	155,000,000	0%	0%	0%
Ministry of Youths and Sports	962,000,000	962,000,000	495,000	961,505,000	0%	1%	0%
Ministry for Local Government	176,000,000	176,000,000	448,000,000	272,000,000	255%	0%	0%
MINISTRY OF RELIGIOUS AFFAIRS	288,200,000	288,200,000	31,500,000	256,700,000	11%	0%	0%
Office of the Auditor General (State)	57,500,000	57,500,000	-	57,500,000	0%	0%	0%
Other Main Orgs	11,388,894,059	19,598,803,000	489,876,000	19,108,927,000	2%	12%	0%
<b>Total Expenditure</b>	<b>121,855,897,144</b>	<b>160,245,135,000</b>	<b>100,218,791,000</b>	<b>60,026,344,000</b>	<b>63%</b>		

**Figure 10 Top Twenty Total Expenditure by Main Organisations**

Total Expenditure by Main Organisation							
Expenditure by Main Org (Top 20 by Value)	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Ministry of Works & Infrastructure	39,935,814,946	48,220,225,000	42,592,407,000	5,627,818,000	88%	18%	20%
Ministry of Education	33,265,894,284	45,104,743,000	36,753,849,000	8,350,894,000	81%	16%	17%
Ministry of Health	33,999,653,517	35,347,644,000	26,285,370,000	9,062,274,000	74%	13%	12%
Ministry of Agric. & Natural Resources	10,041,014,047	22,309,817,000	19,950,229,000	2,359,588,000	89%	8%	9%
Government House	7,319,432,441	12,782,870,000	17,941,408,000	- 5,158,538,000	140%	5%	8%
Ministry for Higher Education	22,073,131,117	20,419,503,000	15,983,222,000	4,436,281,000	78%	7%	8%
Ministry of Finance	10,812,818,563	13,838,124,000	10,676,286,000	3,161,838,000	77%	5%	5%
Judiciary	12,179,825,096	12,218,118,000	8,779,140,000	3,438,978,000	72%	4%	4%
House of Assembly	6,212,043,377	7,518,045,000	6,353,074,000	1,164,971,000	85%	3%	3%
Office of Secretary to State Government	3,798,510,286	5,609,111,000	5,638,991,000	- 29,880,000	101%	2%	3%
Ministry of Water Resources	9,397,749,186	11,032,259,000	5,153,363,000	5,878,896,000	47%	4%	2%
Min. of Information & Internal Affairs	2,562,402,463	2,489,700,000	3,580,817,000	- 1,091,117,000	144%	1%	2%
Ministry of Environment	4,090,615,995	3,301,831,000	2,817,022,000	484,809,000	85%	1%	1%
Ministry of Housing & Transport	3,351,777,993	3,390,485,000	1,687,611,000	1,702,874,000	50%	1%	1%
Ministry of Justice	644,510,245	643,149,000	1,631,564,000	- 988,415,000	254%	0%	1%
Office of the Head of Civil Service	1,769,964,885	1,670,150,000	1,532,445,000	137,705,000	92%	1%	1%
Ministry of Youths and Sports	1,823,109,980	1,806,136,000	853,351,000	952,785,000	47%	1%	0%
Ministry for Local Government	418,922,411	405,222,000	632,128,000	- 226,906,000	156%	0%	0%
MINISTRY OF RELIGIOUS AFFAIRS	643,002,483	652,374,000	432,362,000	220,012,000	66%	0%	0%
Office of the Auditor General (State)	477,449,338	489,420,000	348,365,000	141,055,000	71%	0%	0%
Other Main Orgs	16,417,542,491	24,614,180,000	1,680,158,000	22,934,022,000	7%	9%	1%
<b>Total Expenditure</b>	<b>221,235,185,147</b>	<b>273,863,106,000</b>	<b>211,303,162,000</b>	<b>62,559,944,000</b>	<b>77%</b>		

## Section 7 Top Value Capital Projects

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

*The table shows some top value projects implemented in the 2022 fiscal year at various stages. Out of the 19 projects listed, 16 were completed, which represent 84%, while the remaining three (3), representing 16% are on-going.*

*The construction of the Muhammadu Buhari Interchange/flyover at Hotoro NNPC Mega Filling Station has been completed. Out of the **total amount ₦4.491billion** budgeted, the sum of **₦4.205 billion** was expended representing 93.6%. Also, the project for the construction of Township Roads at the three (3) Head Quarters of the Emirate Councils of Rano, Gaya and Karaye is still on-going with a budgeted sum of **₦2.0 billion** and the sum of **₦1.205 billion** was spent representing 60.4%.*

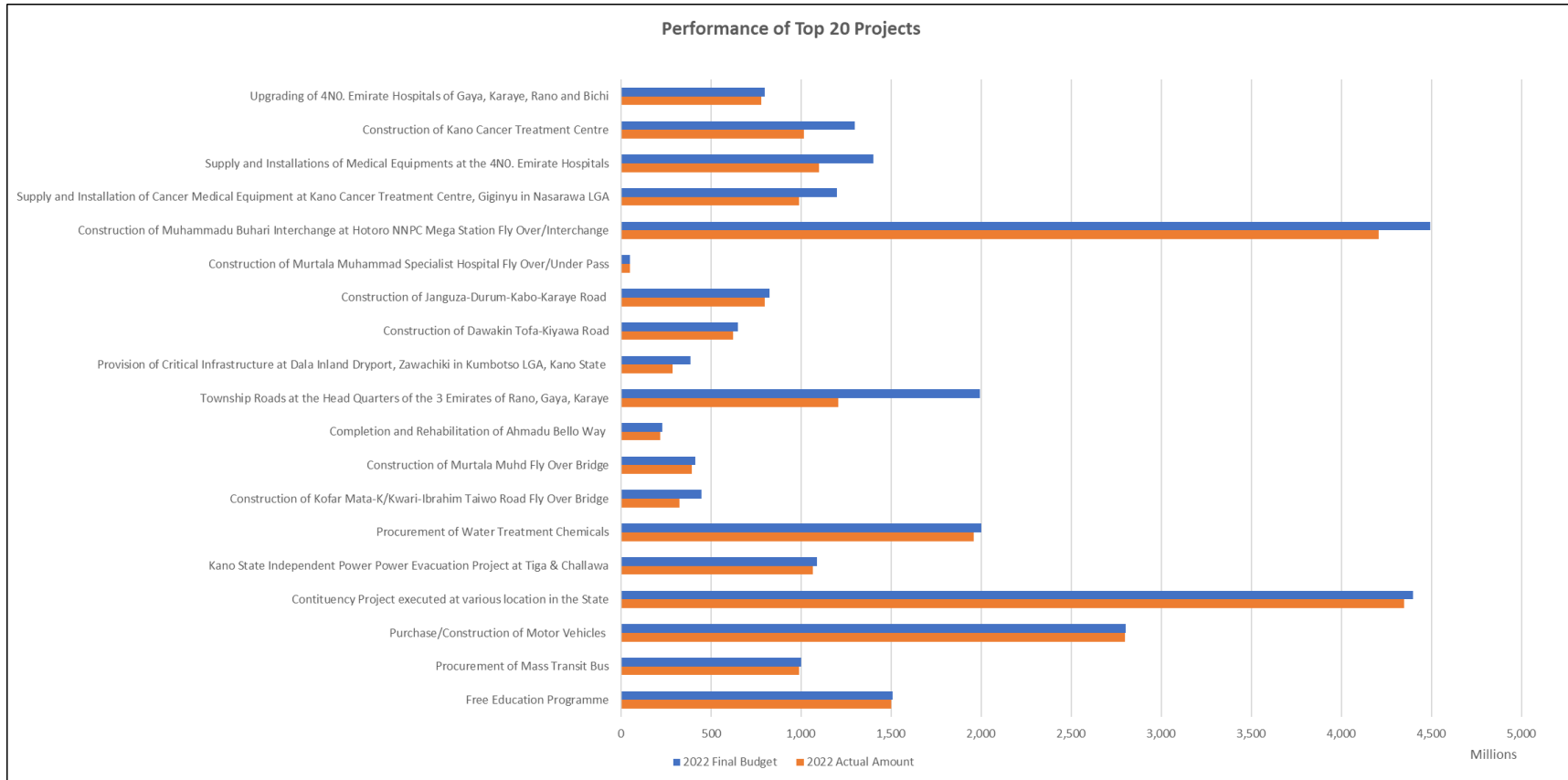


**Table 13 Largest Projects**

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	Location (LG)	Status
Upgrading of 4N0. Emirate Hospitals of Gaya, Karaye, Rano and Bichi	800,000,000	800,000,000	781,004,550	18,995,450	98%	Gaya, Karaye, Rano and B	Ongoing
Construction of Kano Cancer Treatment Centre	1,300,000,000	1,300,000,000	1,015,500,323	284,499,677	78%	Kano Cancer Treatment C	Ongoing
Supply and Installations of Medical Equipments at the 4N0. Emirate Hospitals	1,400,000,000	1,400,000,000	1,099,895,220	300,104,780	79%	Gaya, Karaye, Rano and B	Ongoing
Supply and Installation of Cancer Medical Equipment at Kano Cancer Treatment Centre, Giginyu in Nasarawa LGA	1,200,000,000	1,200,000,000	989,947,000	210,053,000	82%	Kano Cancer Treatment C	Ongoing
Construction of Muhammadu Buhari Interchange at Hotoro NNPC Mega Station Fly Over/Interchange	4,491,944,864	4,491,944,864	4,205,512,000	286,432,864	94%	Hotoro Mega Station	Complete
Construction of Murtala Muhammad Specialist Hospital Fly Over/Under Pass	50,000,000	50,000,000	50,000,000	-	100%	Murtala Muhammad Spe	Complete
Construction of Janguza-Durum-Kabo-Karaye Road	825,000,000	825,000,000	800,000,000	25,000,000	97%	Janguza-Durum-Kabo-Kar	Ongoing
Construction of Dawakin Tofa-Kiyawa Road	650,000,000	650,000,000	625,000,000	25,000,000	96%	Dawakin Tofa-Kiyawa Roa	Ongoing
Provision of Critical Infrastructure at Dala Inland Dryport, Zawachiki in Kumbotso LGA, Kano State	388,000,000	388,000,000	288,000,000	100,000,000	74%	Kumbotso LGA	Ongoing
Township Roads at the Head Quarters of the 3 Emirates of Rano, Gaya, Karaye	1,995,000,000	1,995,000,000	1,205,500,210	789,499,790	60%	Rano, Gaya and Karaye	Ongoing
Completion and Rehabilitation of Ahmadu Bello Way	229,000,000	229,000,000	220,000,000	9,000,000	96%	Ahmadu Bello Way, Kano	Ongoing
Construction of Murtala Muhd Fly Over Bridge	415,000,000	415,000,000	395,000,000	20,000,000	95%	Murtala Muhd	Complete
Construction of Kofar Mata-K/Kwari-Ibrahim Taiwo Road Fly Over Bridge	447,000,000	447,000,000	325,000,000	122,000,000	73%	Kofar Mata-K/Kwari-Ibrah	Ongoing
Procurement of Water Treatment Chemicals	2,000,000,000	2,000,000,000	1,958,000,000	42,000,000	98%	Various Water Treatment	Complete
Kano State Independent Power Power Evacuation Project at Tiga & Challawa	1,088,938,272	1,088,938,272	1,065,000,000	23,938,272	98%	Tiga to Kumbotso Substat	Complete
Contituency Project executed at various location in the State	4,400,000,000	4,400,000,000	4,350,000,000	50,000,000	99%	Various Contituency	Complete
Purchase/Construction of Motor Vehicles	2,804,000,000	2,804,000,000	2,800,000,000	4,000,000	100%	SSG's Office	Complete
Procurement of Mass Transit Bus	1,000,000,000	1,000,000,000	990,000,000	10,000,000	99%	Ministry of Transport	Ongoing
Free Education Programme	1,510,000,000	1,510,000,000	1,500,000,000	10,000,000	99%	Ministry of Education	Ongoing
Others Capital Expenditure	94,862,013,942	133,251,253,504	75,555,430,586	57,695,822,918	57%		
<b>Total Capital Expenditure</b>	<b>121,855,897,078</b>	<b>160,245,136,640</b>	<b>100,218,789,889</b>	<b>60,026,346,751</b>	<b>63%</b>		

\* Variance and Performance measured against 2022 Final Budget

Figure 11 Largest Projects Graph



## Section 8 Citizen-Nominated Projects - Implementation Status Report

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

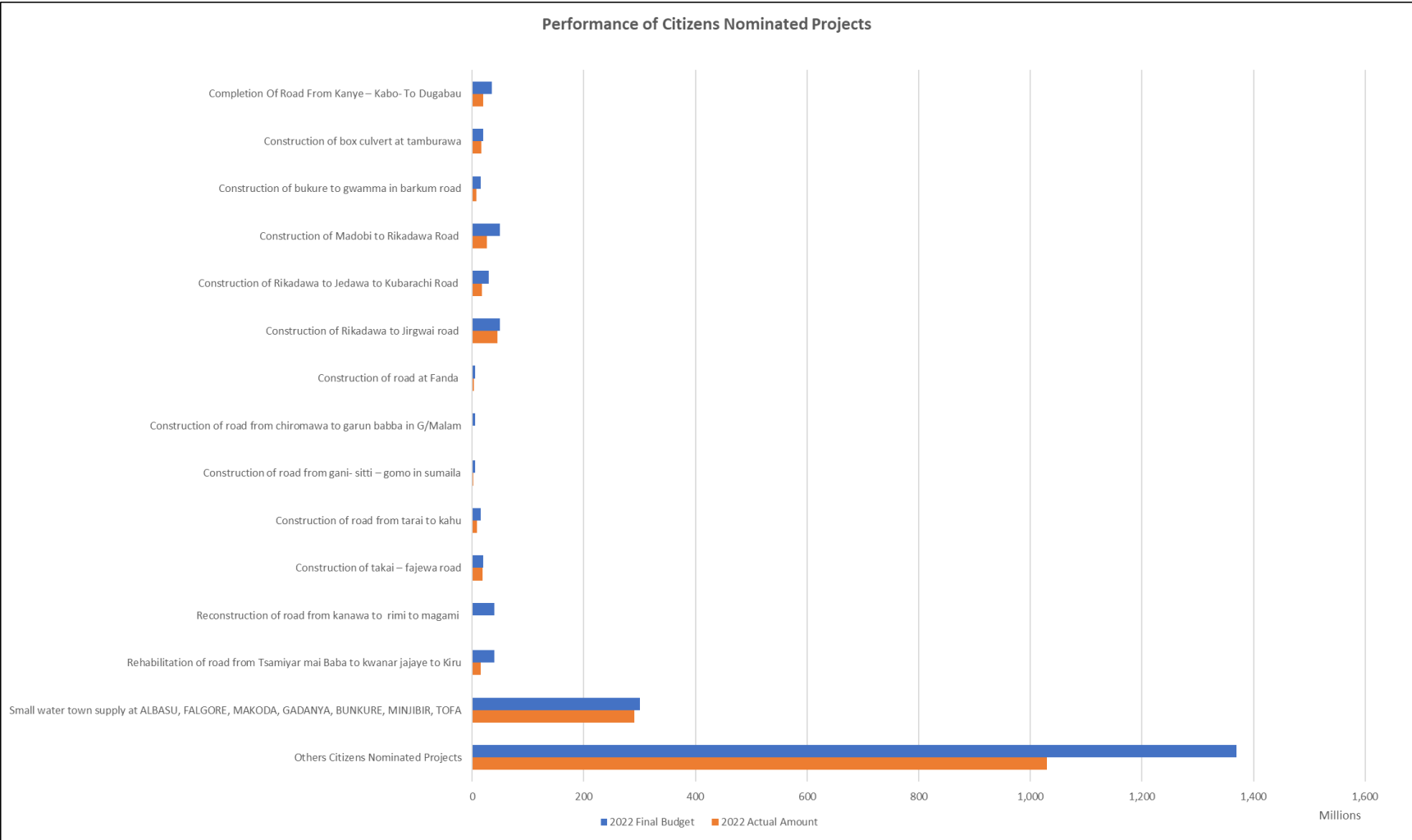
*14 citizens' nominated projects were sampled and presented in Table 14 below, including the construction of roads from Kobo to Dugabau, construction of culverts at Tamburawa, construction of Bunkure to Gamma road, construction of Rikadawa to Jirgwai road, construction of Takai to Fajewa road, and provision of small-town water supply at Albasu, Falgore, Makoda, Gadanya, Bunkure, Mijnbir and Tofa. Out of the 14 sampled, nine 9 projects are ongoing equivalent to 88.8%, three projects are completed representing 11%, while 2 projects were yet to start.*

**Table 14 Citizens Nominated Projects**

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	Location (LG)	Status
Completion Of Road From Kanye – Kobo- To Dugabau	35,000,000	35,000,000	20,000,000	15,000,000	57%	Kobo	Ongoing
Construction of box culvert at tamburawa	20,000,000	20,000,000	16,000,000	4,000,000	80%	D/ Kudu	Ongoing
Construction of bukure to gwamma in barkum road	15,000,000	15,000,000	7,000,000	8,000,000	47%	Bunkure	Ongoing
Construction of Madobi to Rikadawa Road	50,000,000	50,000,000	26,000,000	24,000,000	52%	Madobi	Ongoing
Construction of Rikadawa to Jedawa to Kubarachi Road	30,000,000	30,000,000	18,000,000	12,000,000	60%	Madobi	Ongoing
Construction of Rikadawa to Jirgwai road	50,000,000	50,000,000	45,000,000	5,000,000	90%	Madobi	Complete
Construction of road at Fanda	5,000,000	5,000,000	3,000,000	2,000,000	60%	Albasu	Ongoing
Construction of road from chiomawa to garun babba in G/Malam	5,000,000	5,000,000	-	5,000,000	0%	G/Malam	Not Yet Started
Construction of road from gani- sitti – gomo in sumaila	5,000,000	5,000,000	2,000,000	3,000,000	40%	Sumaila	Ongoing
Construction of road from tarai to kahu	15,000,000	15,000,000	9,000,000	6,000,000	60%	G/Malam	Ongoing
Construction of takai – fajewa road	20,000,000	20,000,000	19,000,000	1,000,000	95%	Takai	Complete
Reconstruction of road from kanawa to rimi to magami	40,000,000	40,000,000	-	40,000,000	0%	Sumaila	Not Yet Started
Rehabilitation of road from Tsamiyar mai Baba to kwanar jajaye to Kiru	40,000,000	40,000,000	15,000,000	25,000,000	38%	Kiru	Ongoing
Small water town supply at ALBASU, FALGORE, MAKODA, GADANYA, BUNKURE, M	300,000,000	300,000,000	290,000,000	10,000,000	97%	State wide	Complete
Others Citizens Nominated Projects	1,370,000,000	1,370,000,000	1,030,000,000	340,000,000	75%		
<b>Total Value of Citizens Nominated Projects</b>	<b>2,000,000,000</b>	<b>2,000,000,000</b>	<b>1,500,000,000</b>	<b>500,000,000</b>	<b>75%</b>		

\* Variance and Performance measured against 2022 Final Budget

Figure 12 Citizens Nominated Projects Graph



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

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

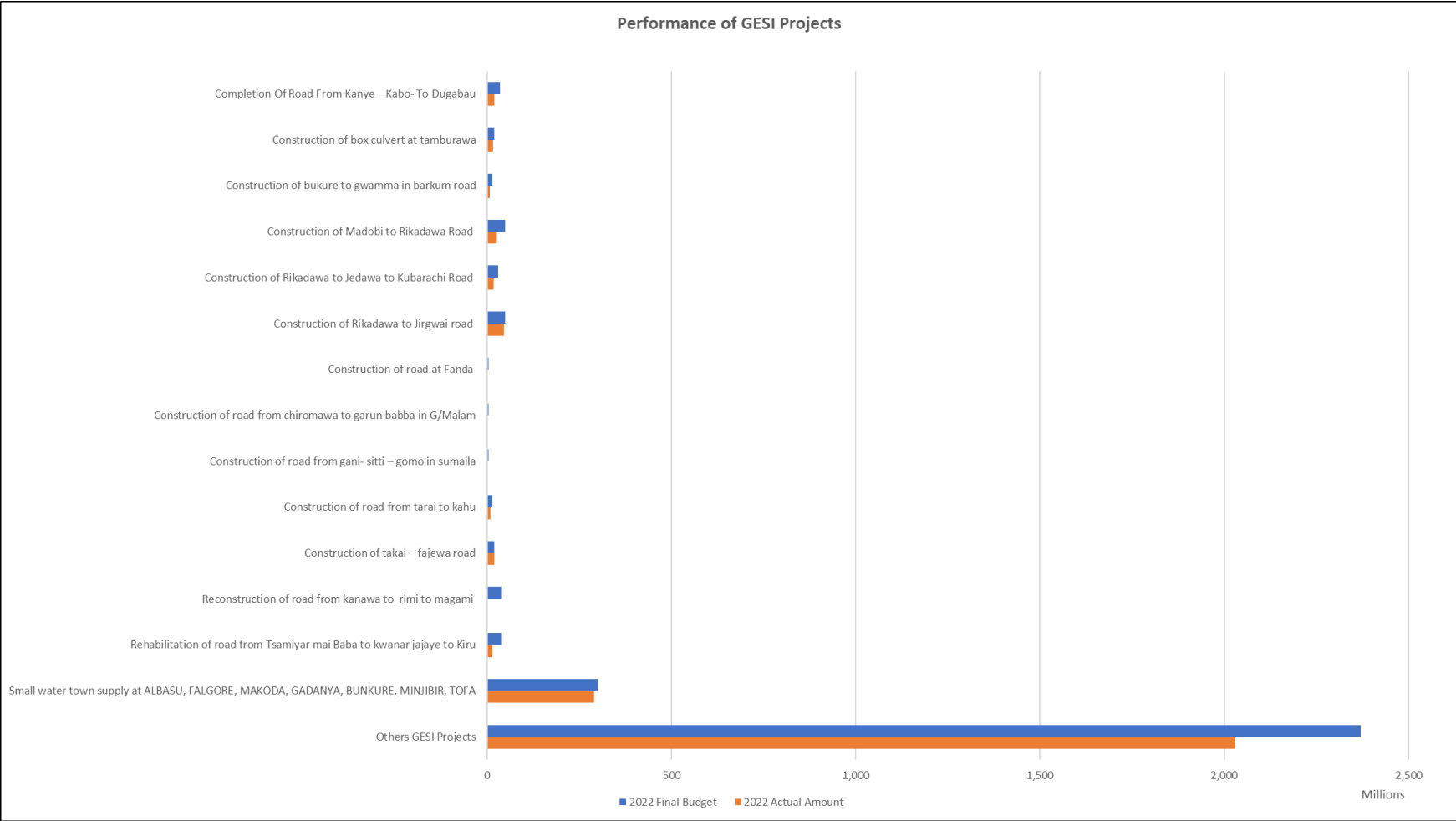
*Kano State government in its 2022 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 14 projects identified as reflecting 'Gender, Equity and Social Inclusion', only 3 were completed in 2022. The State government has created a budget code for girls' education budgeting and reporting, which is expected to help in addressing poverty and inequality in Kano State.*

**Table 15 Gender, Equity and Social Inclusion (GESI) Projects**

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2022 Original Budget ₦	2022 Final Budget ₦	2022 Actual Amount ₦	Variance*	Performance (%)*	Implementing MDA	Status
Completion Of Road From Kanye – Kobo- To Dugabau	35,000,000	35,000,000	20,000,000	15,000,000	57%	Kabo	Ongoing
Construction of box culvert at tamburawa	20,000,000	20,000,000	16,000,000	4,000,000	80%	D/ Kudu	Ongoing
Construction of bukure to gwamma in barkum road	15,000,000	15,000,000	7,000,000	8,000,000	47%	Bunkure	Ongoing
Construction of Madobi to Rikadawa Road	50,000,000	50,000,000	26,000,000	24,000,000	52%	Madobi	Ongoing
Construction of Rikadawa to Jedawa to Kubarachi Road	30,000,000	30,000,000	18,000,000	12,000,000	60%	Madobi	Ongoing
Construction of Rikadawa to Jirgwai road	50,000,000	50,000,000	45,000,000	5,000,000	90%	Madobi	Complete
Construction of road at Fanda	5,000,000	5,000,000	3,000,000	2,000,000	60%	Albasu	Ongoing
Construction of road from chiromawa to garun babba in G/Malam	5,000,000	5,000,000	-	5,000,000	0%	G/Malam	Not Yet Started
Construction of road from gani- sitti – gomo in sumaila	5,000,000	5,000,000	2,000,000	3,000,000	40%	Sumaila	Ongoing
Construction of road from tarai to kahu	15,000,000	15,000,000	9,000,000	6,000,000	60%	G/Malam	Ongoing
Construction of takai – fajewa road	20,000,000	20,000,000	19,000,000	1,000,000	95%	Takai	Complete
Reconstruction of road from kanawa to rimi to magami	40,000,000	40,000,000	-	40,000,000	0%	Sumaila	Not Yet Started
Rehabilitation of road from Tsamiyar mai Baba to kwanar jajaye to Kiru	40,000,000	40,000,000	15,000,000	25,000,000	38%	Kiru	Ongoing
Small water town supply at ALBASU, FALGORE, MAKODA, GADANYA, BUNKURE, N	300,000,000	300,000,000	290,000,000	10,000,000	97%	State wide	Complete
Others GESI Projects	2,370,000,000	2,370,000,000	2,030,000,000	340,000,000	86%		
<b>Total Value of GESI Projects</b>	<b>3,000,000,000</b>	<b>3,000,000,000</b>	<b>2,500,000,000</b>	<b>500,000,000</b>	<b>83%</b>		

\* Variance and Performance measured against 2022 Final Budget

**Figure 13 Gender, Equity and Social Inclusion (GESI) Projects Graph**



## Section 10 Public Consultations with Citizens presenting the Annual Financial Statements

*The Kano State Audited Annual Financial Statements were made available on the State Government and Ministry of Finance Websites, specifically at this link address: [www.finance.kn.gov.ng](http://www.finance.kn.gov.ng) or [www.audit.kn.gov.ng](http://www.audit.kn.gov.ng) as published on **Monday 31<sup>th</sup> July, 2023***

*An Audit Forum was conducted on **Thursday 28<sup>th</sup> September, 2023** for the presentation of the Audited Financial Statements. Accordingly, the details of the event was uploaded online via this link address [www.audit.kn.gov.ng](http://www.audit.kn.gov.ng).*