

**Report of the
ACCOUNTANT
GENERAL**



IPSAS FINANCIAL STATEMENTS

For the Year Ended 31st December, 2020

2020

KANO STATE GOVERNMENT



KANO STATE GOVERNMENT OF NIGERIA





REPORT OF THE ACCOUNTANT GENERAL
WITH IPSAS FINANCIAL STATEMENTS

For the Year ended 31st December,

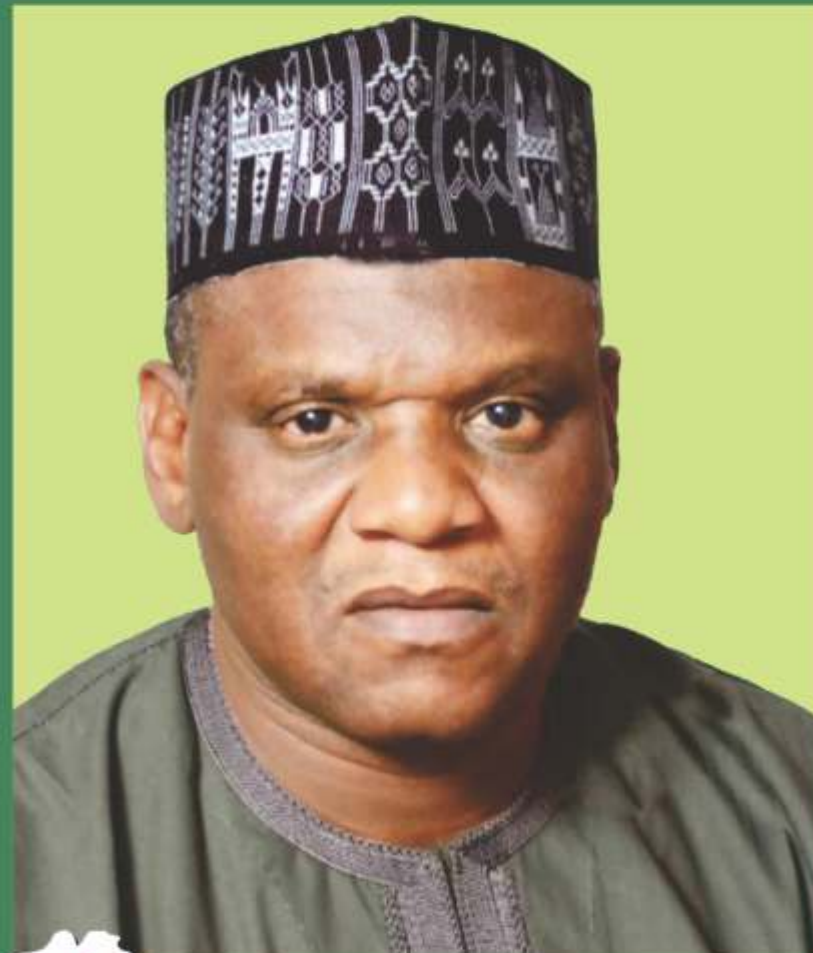
2020



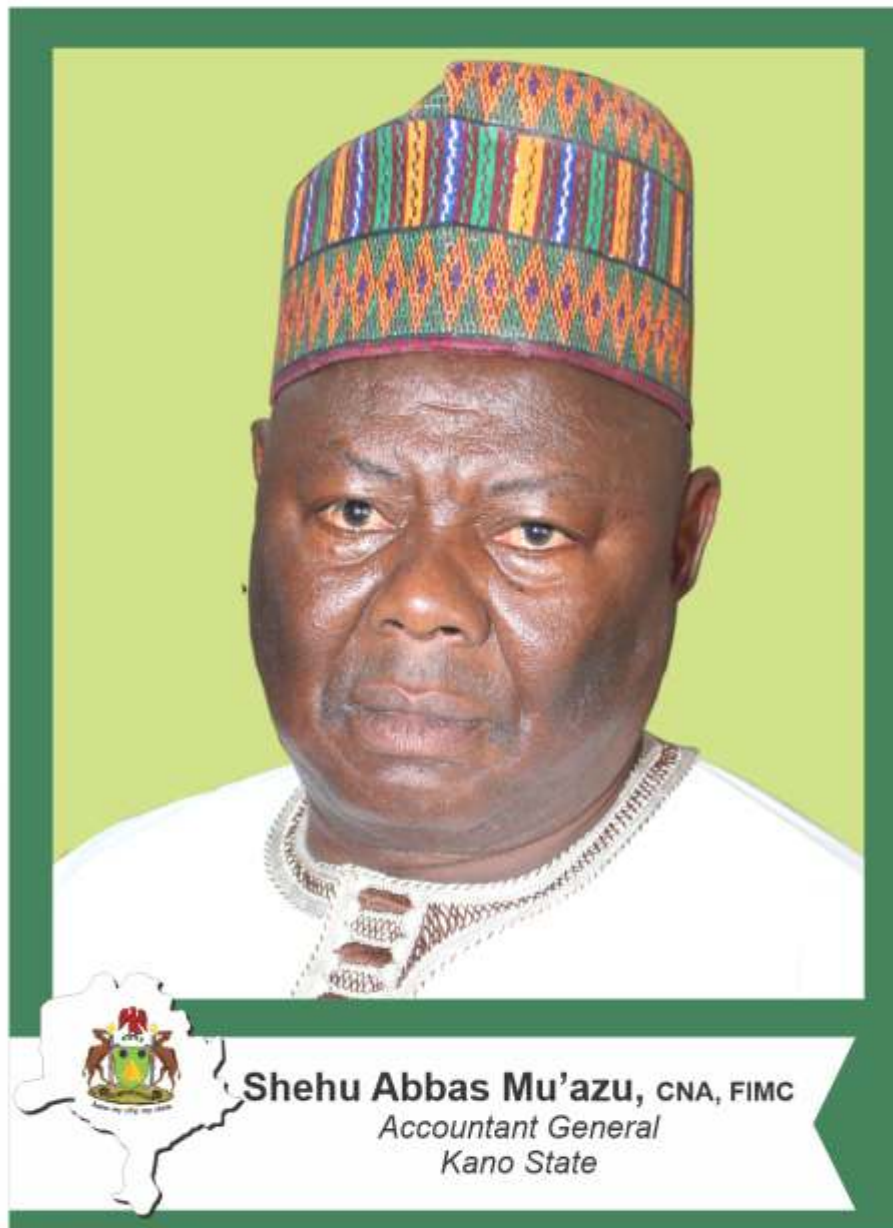
His Excellency,
Dr. Abdullahi Umar Ganduje, OFR
Kano State Executive Governor



His Excellency,
Dr. Nasiru Yusuf Gawuna
Kano State Deputy Governor



Shehu Muhammad Na'Allah Kura
Hon. Commissioner
Ministry of Finance - Kano State





Aisha Adamu Abdullahi, FCNA, ACTI, FIMC
Director Treasury
Ministry of Finance - Kano State



Magaji Lawan Bebeji, CNA, ACTI, MNIM
Director Final Account
Ministry of Finance - Kano State



TECHNICAL TEAM



Zaharaddeen Lawan,
CNA, FIMC, CMC



Rabiu Abdullahi,
CNA, FIMC, CMC



Abdulhadi Hamza,
CNA, ACTI, FIMC, CMC



Nafi'u Garba, CNA



Fatima Uba Idris, CFA



Ahmad Garba Auwal,
ACA, FIMC, CMC



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RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

The Accountant-General is responsible for establishing and maintaining an adequate

system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the 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 financial position of government as at the year ended 31st December 2020.

A handwritten signature in black ink, appearing to read 'Shehu Abbas Mu'azu', with the date '16/06/2021' written below it.

SHEHU ABBAS MU'AZU, CNA
ACCOUNTANT GENERAL - KANO STATE



AUDIT CERTIFICATE



OFFICE OF THE AUDITOR GENERAL
2373

KANO STATE

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

Telephone: (064)6644400
Fax: (064) 663603

In case of reply Quote Ref. No:

21st June, 2021

Audit Certificate

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

I have for the purpose of my audit obtained the information and explanations required and, subject to the comments and observations contained therein, I certify that, in my opinion, the Statement of Financial Position and the supporting Accounts and Statements are properly drawn according to IPSAS Accrual Basis and present fairly, in all material aspects, the financial position of the Government of Kano State of Nigeria as at 31st December, 2020 and its financial transactions for the fiscal year then ended.

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

Amina Inuwa Sa'id (Mrs), cna
Auditor - General
Kano State.

Amina Inuwa Sa'id
01/06/2021



Maine Statements



STATEMENT OF FINANCIAL PERFORMANCE

DESCRIPTION	NOTES	2020 N'000	2019 N'000
Revenue			
Revenue from Non-exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a ii	50,516,097	65,566,374
Value Added Tax (VAT)-(FAAC)	1b ii	27,422,739	19,783,268
Other Receipts (FAAC)	2b	7,478,125	2,997,637
Aids and Grants	3	-	20,053,188
Gain from Exchange Translations		-	295,891
Sub-total		85,416,961	108,696,358
State:			
Tax Revenue	4	18,178,914	16,227,862
Other Revenue	5	1,190,571	6,344
Sub-total		19,369,485	16,234,206
Total Revenue from Non-Exchange Transactions		104,786,446	124,930,564
Revenue from Exchange Transactions:			
MDAs Revenue	6	13,640,961	24,365,840
Investments Income	7	7,404	1,522,711
Total Revenue from Exchange Transactions		13,648,365	25,888,551
Total Operating Revenue		118,434,811	150,819,115
Expenses:			
Wages, salaries and employee benefits	8b	62,843,871	58,074,921
Transport & Travelling	9	844,848	1,665,182
Utilities General	10	276,336	630,883
Materials & Supplies	11	2,072,834	2,555,644
Maintenance Services	12	2,577,191	957,858
Training General	13	2,094,766	2,603,671
Other Services	14	2,751,682	1,924,626
Consulting and Professional Services	15	141,505	315,487
Fuel & Lubricant	16	918,592	934,257



STATEMENT OF FINANCIAL PERFORMANCE

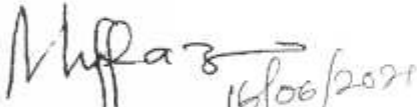
DESCRIPTION	NOTES	2020 N'000	2019 N'000
Financial Charges - General	17	7,240	26,800
Miscellaneous Expenses - General	18	7,556,444	13,667,652
Grants and Other Contributions	19	2,438,422	7,593,569
Cost of IGR Collections	20	3,569,500	1,615,778
Depreciation	21	12,345,353	5,847,196
Bad Debt Written Off	22	700,855	-
Public Debt Charges	23	1,999,730	3,372,524
Subvention to Parastatals & Agencies		-	866,339
Loss on Foreign Exchange Translation		-	15,294
Impairment		-	33,783
Total Operating Expenses		103,139,169	102,701,464
Surplus for the year		15,295,642	48,117,651

Mu'azu
16/06/2021

SHEHU ABBAS MU'AZU, CNA, FIMC
ACCOUNTANT GENERAL - KANO STATE

**STATEMENT OF FINANCIAL POSITION**

DESCRIPTION	NOTES	2020 N'000	2019 N'000
ASSETS			
Current assets			
Cash and Cash Equivalents	24	14,297,915	17,875,291
Receivables	25	9,989,486	21,941,581
Inventories (Stock)	26	1,074,496	100,254
Total Current Assets		25,361,897	39,917,126
Non-current Assets			
Plants, Properties & Equipments (PPE)	27	49,531,513	24,407,607
Unclassified Assets	28	140,838,040	140,838,040
Investment in Securities	29	7,558,968	6,452,405
Investment in Properties	30	23,065,602	23,912,247
Total Non-Current Assets		220,994,123	195,610,299
Total Assets		246,356,020	235,527,425
LIABILITIES			
Current liabilities			
Payables and Other Liabilities	31	31,293,236	26,231,226
Current portion of Long Term Borrowing	32i	2,882,896	2,185,957
Total Current Liabilities		34,176,132	28,417,183
Non-current liabilities			
Long term Borrowing	32ii	71,855,498	69,443,373
Total Non-Current Liabilities		71,855,498	69,443,373
Total Liabilities		106,031,630	97,860,556
Net assets/Equity			
Accumulated surplus	38	140,324,390	137,666,869
Total Net Assets/Equity		140,324,390	137,666,869
		246,356,020	235,527,425


 SHEHU ABBAS MU'AZU, CNA, FIMC
 ACCOUNTANT GENERAL - KANO STATE

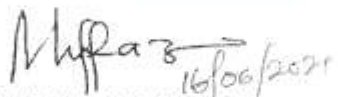


STATEMENT OF CASH FLOW

	NOTE	2020 N'000	2019 N'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Revenue:			
Revenue from Non-exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a	52,553,524	65,223,557
Value Added Tax (VAT)-(FAAC)	1a	26,280,519	19,531,504
Other Receipts (FAAC)	2a	7,385,026	2,995,666
Sub-Total		86,219,069	87,750,727
State:			
Tax Revenue	4	18,178,914	16,227,862
Other Revenue	5	291,605	6,344
Sub-Total		18,470,519	16,234,206
Total Revenue from Non-Exchange Transactions		104,689,588	103,984,933
Revenue from Exchange Transactions:			
MDAs Revenue	6	13,640,961	15,567,477
Total Revenue from Exchange Transactions		13,640,961	15,567,477
Total Inflows from Operating Activities		118,330,549	119,552,410
Outflows:			
Wages, Salaries and Employee Benefits	8b	(63,012,997)	(58,082,018)
Transport & Travelling	9	(844,848)	(1,665,182)
Utilities General	10	(276,336)	(630,883)
Materials & Supplies	11	(2,072,834)	(2,555,644)
Maintenance Services	12	(2,577,191)	(957,858)
Training General	13	(2,094,766)	(2,603,671)
Other Services	14	(2,751,682)	(1,924,626)
Consulting and Professional Services	15	(141,505)	(315,487)
Fuel & Lubricant	16	(918,592)	(934,257)
Financial General	17	(7,240)	(26,800)
Miscellaneous General	18	(7,556,444)	(13,667,652)
Grants and Other Contributions	19	(2,438,422)	-
Cost of IGR collection	20	(3,569,500)	(1,615,778)

**STATEMENT OF CASH FLOW**

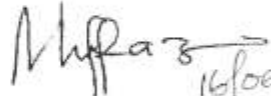
	NOTE	2020 N'000	2019 N'000
Aids and Grants Expenditure	3	(17,552,047)	(7,593,569)
Subvention to Parastatals & Agencies		-	(866,339)
Total Outflows from Operating Activities		(105,814,405)	(93,439,764)
Net Cash Flows from Operating Activities		12,516,144	26,112,646
CASH FLOWS FROM INVESTING ACTIVITIES			
Capital Expenditure:			
Plants, Properties & Equipments (PPE)	27	(37,521,580)	
Proceeds from Sales of Assets	5ii	52,323	
Proceeds from Sales of Investment in Properties	5ii	846,645	
Dividend Received	7i	4,027	
Administrative Sector		-	(920,542)
Economic Sector		-	(19,286,269)
Law and Justice		-	(118,523)
Social Service Sector		-	(10,964,625)
Total Outflows from Investing Activities		(36,618,585)	(31,289,959)
Net Cash Flows Used in Investing Activities		(36,618,585)	(31,289,959)
Cash Flows from Financing Activities			
Aids and Grants (Capital Receipts)	3	23,707,410	10,449,700
Proceeds from Borrowing	33	954,462	6,085,530
Repayment of Borrowing	23	(4,136,805)	(7,008,449)
Net Cash Flows Used in Financing Activities		20,525,067	9,526,781
Net Cash Flow from all Activities		(3,577,376)	4,349,468
Opening Cash and Cash Equivalent		17,875,291	13,525,822
Closing Cash and Cash Equivalent		14,297,915	17,875,291


16/06/2021
SHEHU ABBAS MU'AZU, CNA, FIMC
ACCOUNTANT GENERAL - KANO STATE



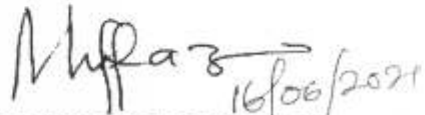
STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS

DESCRIPTION	ACTUAL RECEIPTS AND PAYMENTS		BUDGETED		VARIANCE ON FINAL BUDGET	
		FINAL 2020	ORIGINAL	SUPPLEMENTARY		
	a	b=c+d	c	d	e=a-b/b-a	f=(e)%/b
	N'000	N'000	N'000	N'000	N'000	%
Recurrent Revenue						
Total Recurrent Revenue	118,330,549	116,917,525	106,726,150	10,191,374	1,413,024	1
Statutory Allocation	52,553,524	52,250,000	52,250,000	-	303,524	1
Value Added Tax (VAT)	26,280,519	28,401,875	28,401,875	-	(2,121,356)	(7)
Other Federation Account	7,385,026	3,774,276	2,074,276	1,700,000	3,610,751	96
Internally Generated Revenue (IGR)	31,819,875	32,491,374	24,000,000	8,491,374	671,499	(2)
Other Receipts (State)	291,604	-	-	-	291,604	-
Total Receipts	43,440,156	73,560,630	31,552,990	42,007,640	(30,120,474)	(41)
Miscellaneous General	902,994	11,412,605	-	11,412,605	(10,509,612)	(92)
Grants	23,707,410	39,452,254	31,289,884	8,162,370	(15,744,844)	(40)
Loans	954,462	22,432,664	-	22,432,664	(21,478,203)	(96)
Treasury Opening Balance	17,875,291	263,106	263,106	-	17,612,185	-
Total Recurrent Receipt & Capital Receipt Payments	161,770,705	190,478,154	138,279,141	52,199,014	(28,707,450)	(15)
Personnel Cost	62,973,485	59,308,651	54,769,400	4,539,252	(3,664,834)	(6)
Consolidated Revenue Fund Charges	39,512	8,904,126	7,898,957	1,005,169	8,864,614	100
Overhead Cost	21,679,861	2,204,943	15,125,252	6,924,591	369,983	2
Debt Service	4,136,805	-	-	-	(4,136,805)	-
Capital Expenditure	55,073,627	100,215,534	60,485,532	39,730,002	45,141,907	45
IGR Cost of Collection	3,569,500	-	-	-	(3,569,500)	-
Total Payments	147,472,790	190,478,154	138,279,141	52,199,014	43,005,365	23
Net Receipts	14,297,915	0	0	0	14,297,915	-


 16/06/2021
SHEHU ABBAS MU'AZU, CNA, FIMC
 ACCOUNTANT GENERAL - KANO STATE

**STATEMENT OF CHANGES IN NET ASSETS & EQUITY**

DESCRIPTION	NOTE	ACCUMULATED SURPLUS	OTHER RESERVES	CAPITAL GRANTS	TOTAL
Opening Balance 1st January, 2020		137,666,869	250,209	1,874,400	139,791,478
Additional grants Received		-	-	21,833,010	21,833,010
Suplus for the year 2020		15,295,642	-	-	15,295,642
		152,962,511	250,209	23,707,410	176,920,130
Changes/Correction of Prior Year Errors					
Net Decrease in Prior years' Surplus	34	(12,160,466)	-	-	(12,160,466)
Net Increase in Capital Grants	35	-	-	5,686,827	5,686,827
Net Decreases in other Changes in Equity	36	(26,996,331)	-	-	(26,996,331)
Net Differences in Exchange Translation	37	-	(3,125,770)	-	(3,125,770)
		(39,156,797)	(3,125,770)	5,686,827	(36,595,740)
Balance as at 31st December, 2020		113,805,714	(2,875,561)	29,394,237	140,324,390


16/06/2021

SHEHU ABBAS MU'AZU, CNA, FIMC
ACCOUNTANT GENERAL - KANO STATE

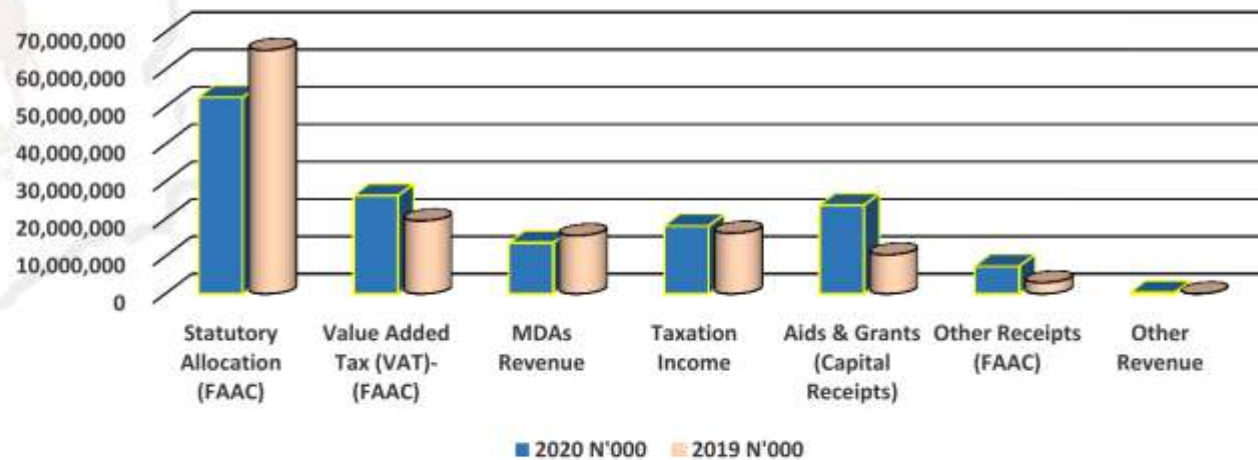




INFLOWS FOR THE YEAR 2020 AND 2019

DESCRIPTION	2020 N'000	2019 N'000
Statutory Allocation (FAAC)	52,553,524	65,223,557
Value Added Tax (VAT)-(FAAC)	26,280,519	19,531,504
MDAs Revenue	13,640,961	15,567,477
Taxation Income	18,178,914	16,227,862
Aids & Grants (Capital Receipts)	23,707,410	10,449,700
Other Receipts (FAAC)	7,385,026	2,995,666
Other Revenue	291,605	6,344
Proceed from Borrowing	954,462	6,085,530
	142,992,421	136,087,640

Inflows for the Year 2020 & 2019

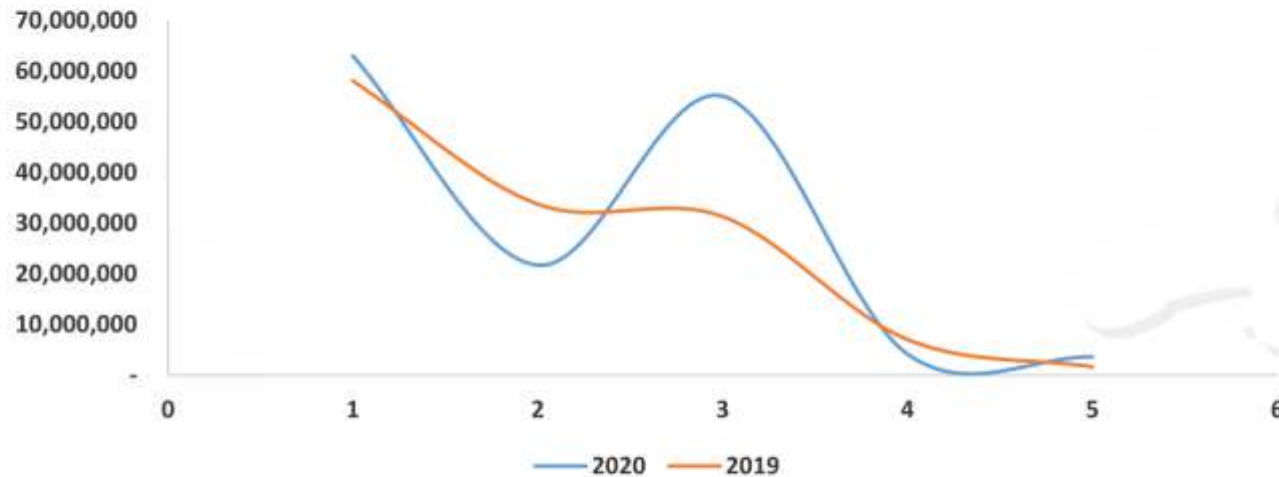




OUTFLOWS FOR THE YEAR 2020 AND 2019

DESCRIPTION	2020 N'000	2019 N'000
Wages, Salaries and Employee Benefits	63,012,997	58,082,018
Overheads and Other Expenditures	21,679,861	33,741,967
PPE & Other Capital Expenditure	55,073,627	31,289,959
Repayment of Borrowing	4,136,805	7,008,449
IGR Cost of Collection	3,569,500	1,615,778
Total Payments	147,472,790	131,738,171

Comparison of Out Flows

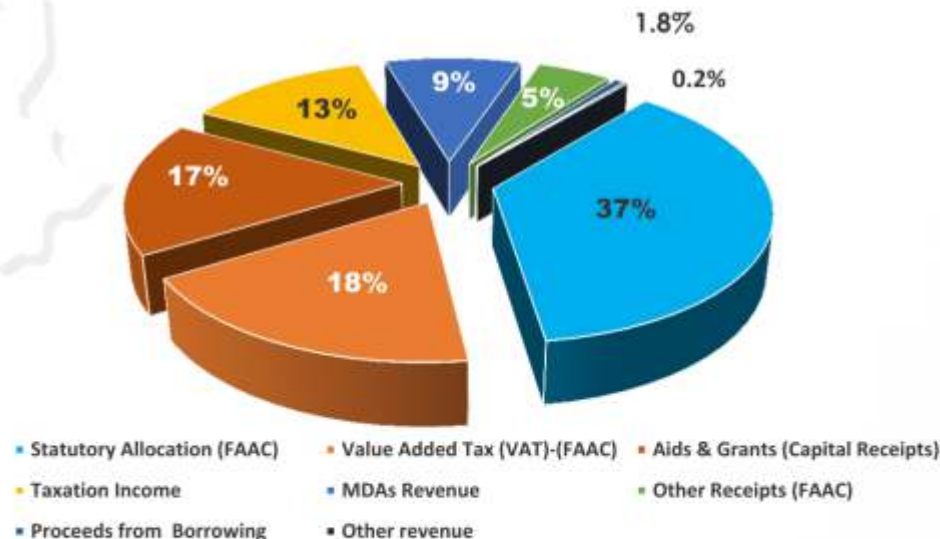




PERCENTAGE OF CASH INFLOW 2020

DESCRIPTION	2020 N'000	PERCENTAGE %
Statutory Allocation (FAAC)	52,553,524	37
Value Added Tax (VAT)-(FAAC)	26,280,519	18
Aids & Grants (Capital Receipts)	23,707,410	17
Taxation Income	18,178,914	13
MDAs Revenue	13,640,961	10
Other Receipts (FAAC)	7,385,026	1.8
Proceeds from Borrowing	954,462	5
Other revenue	291,605	0.2
	142,992,421	100

2020 Cash Inflow in Percentage

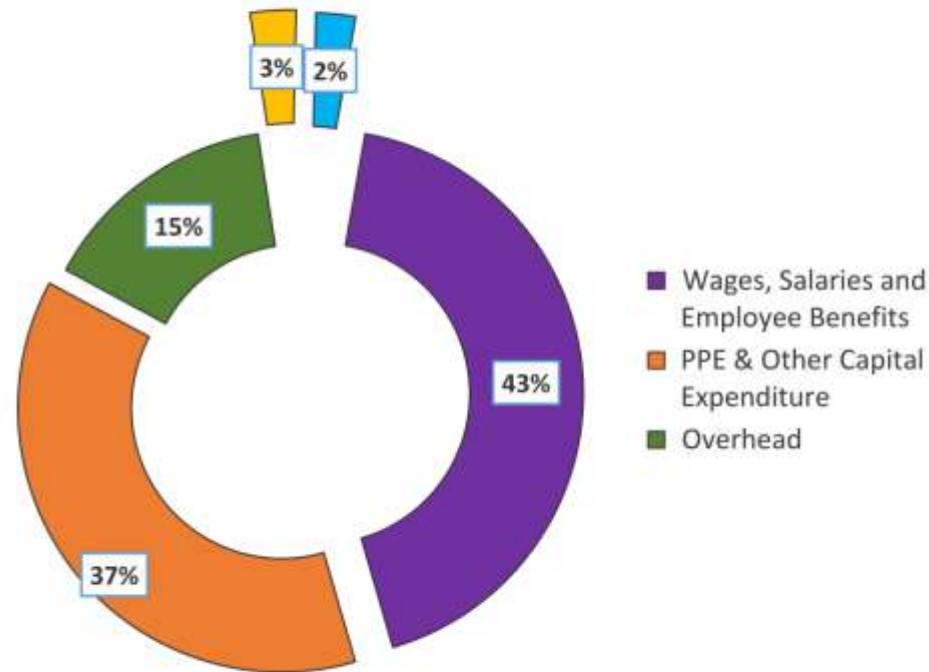




PERCENTAGE OF CASH OUTFLOW 2020

DESCRIPTION	2020 N'000	PERCENTAGE %
Wages, Salaries and Employee Benefits	63,012,997	43
PPE & Other Capital Expenditure	55,073,627	37.3
Overhead	21,679,861	15
Repayment of Borrowing	4,136,805	2.8
Cost of IGR Collection	3,569,500	2
	147,472,790	100

Percentage Contribution of Outflow 2020

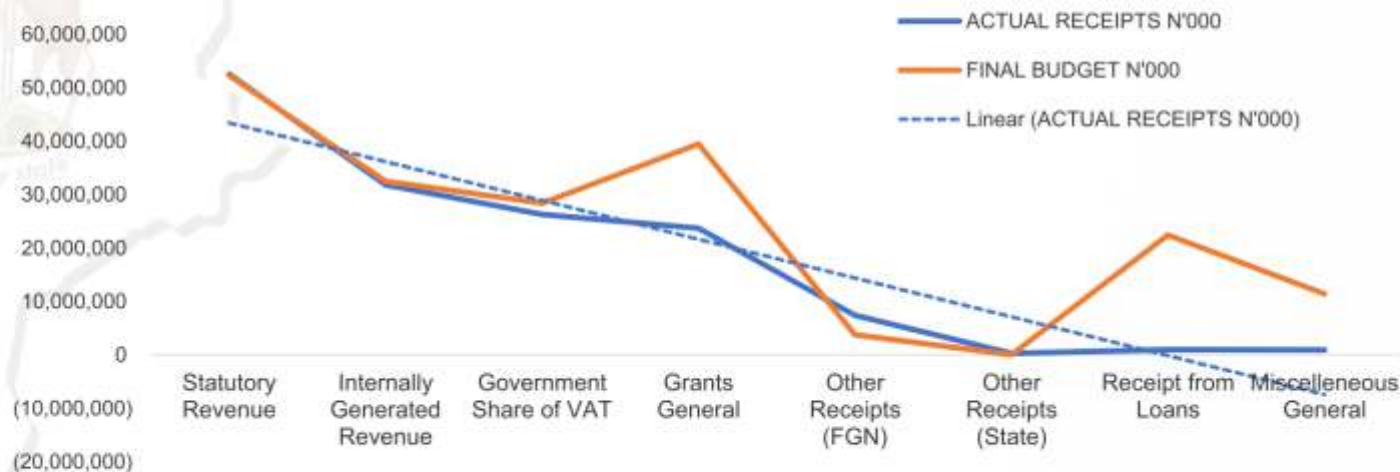




COMPARISON OF BUDGET & ACTUAL AMOUNTS OF 2020 CASH INFLOWS

DESCRIPTION	ACTUAL RECEIPTS N'000	FINAL BUDGET N'000	PERCENTAGE (%)
Statutory Revenue	52,553,524	52,250,000	101
Internally Generated Revenue	31,819,875	32,491,374	98
Government Share of VAT	26,280,519	28,401,875	93
Grants General	23,707,410	39,452,254	60
Other Receipts (FGN)	7,385,026	3,774,276	196
Other Receipts (State)	291,604	-	100
Receipt from Loans	954,462	22,432,665	4
Miscellaneous General	902,994	11,412,605	8
	143,895,414	190,215,049	76

Comparison of Budget and Actual Amounts of 2020 Cash Inflows

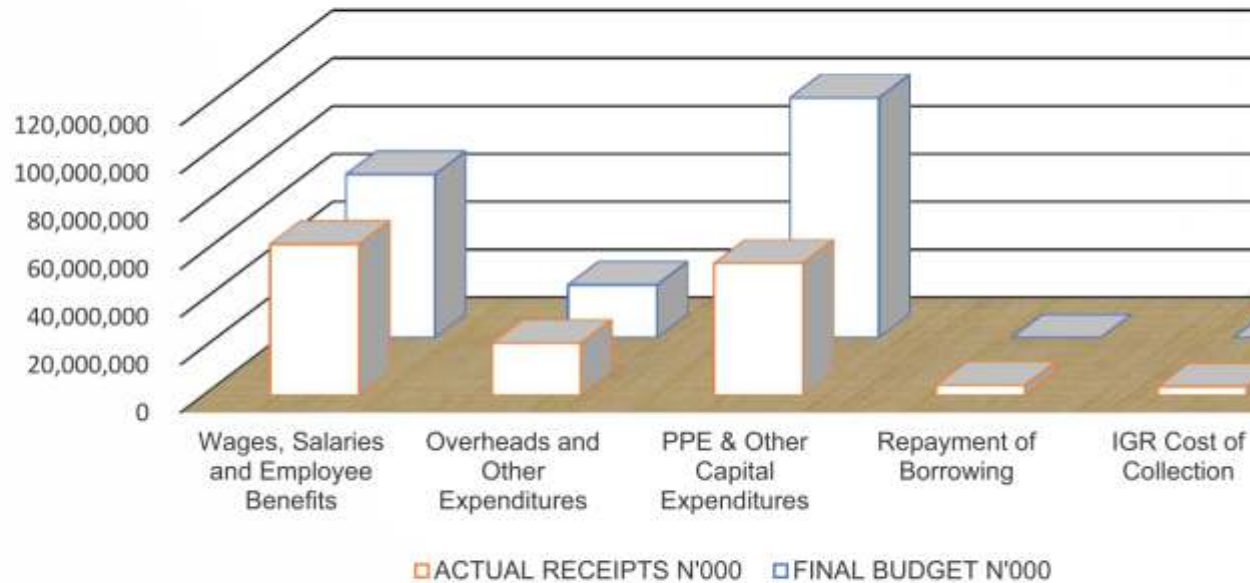




COMPARISON OF BUDGET & ACTUAL AMOUNTS OF 2020 CASH OUTFLOWS

DESCRIPTION	ACTUAL N'000	FINAL BUDGET N'000	PERCENTAGE (%)
Wages, Salaries and Employee Benefits	63,012,997	68,212,777	92
Overheads and Other Expenditures	21,679,861	22,049,843	98
PPE & Other Capital Expenditures	55,073,627	100,215,534	55
Repayment of Borrowing	4,136,805	-	100
IGR Cost of Collection	3,569,500	-	100
Total Payments	147,472,790	190,478,154	100

Comparison of Budget and Actual Amounts of 2020 Cash Outflows





Statements of Accounting Policies

IPSAS Accrual

**STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)****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 standardised 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 standardised 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 utilisation 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;



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

- 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 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:



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

- i. Accrual basis concept;
- ii. Going concern concept;
- iii. Consistency concept
- iv. Understability;
- 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 (₦) 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.



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

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 recognised 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 recognised as income on entitlement, while aid and grants to other State's agencies and parastatals are recognised as expenditure on commitment.

12. SUBSIDIES, DONATIONS AND ENDOWMENTS

Subsidies, Donations and Endowments to the State are recognised as income when money is received, or entitlement to receive money is established; except where fulfilment 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 recognised 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.



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

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 recognised in the Statement of Financial Performance. Also, the gain or loss from the exchange translation of foreign transactions are recognised 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.



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

- 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 realisable value and they are reported under Current Assets in the Statement of Financial Position.

20. ACCOUNTS RECEIVABLE:

Accounts Receivables are shown at estimated realisable 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 recognised 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).



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

22. LOANS GRANTED

Loans Granted to other Government Agencies, parastatals and staff are shown at estimated realisable 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 recognised 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,





STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

custom duties, transportation charges, professional fees and installation costs. Cash discount has been netted against the cost of the assets.

Capitalisation

The capitalisation 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 capitalised.

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 capitalisation 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 capitalisation threshold, such assets are capitalised 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%



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

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 have 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.



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

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 categorised 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 has been classified by the State under Current Liabilities in the Statement of Financial Position.



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

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 includes: 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 recognised 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 recognised in the Statement of Financial Position.

Revenue and expenses in relation to all financial instruments are recognised in the Statement of Financial Performance.



Notes To The Financial Statements



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
1a	1101	FAAC ALLOCATION		
	11010101	Statutory Allocation	52,553,524	65,223,557
	11010201	Value Added Ttax (VAT)	26,210,519	19,531,504
			78,834,043	84,755,061
1ai		Note*		
		Statutory Received in the Year Ended 2019		65,223,557
		Less: Statutory for Dec 2018 Rec in Jan 2019		(5,414,422)
		Eleven Months FAAC Received		59,809,135
		Add: Statutory for Dec 2019 in Jan 2020		5,757,239
		Adjusted Statutory for the Year 2019		65,566,374
1aai		Statutory Allocation Received in the Year Ended 2020	52,553,524	
		Less: Statutory Allocation for Dec 2019 Rec in Jan 2020	(5,757,239)	
		Eleven Months Statutory Allocation Received	46,796,285	
		Add: Statutory Allocation for Dec 2020 in Jan 2021	3,719,812	
		Adjusted Statutory Allocation for the Year 2020	50,516,097	
1bi		Note*		
		VAT Received in the Year Ended 2019		19,531,504
		Add: Understated Amount as at 31st December, 2019		1,848,153
		Adjusted VAT Received in 2019		21,379,657
		Less: VAT for Dec 2018 Received in January, 2019		(1,654,759)
		Eleven Months VAT Received		19,724,898
		Add: VAT for Dec 2019 Received in Jan 2020		52,553,504
		Adjusted Value Added Tax for the Year 2019		72,278,402



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
1bii		Value Added Tax Received in the YYear Ended 2020 Less: Value Added Tax for Dec 2019 Rec in Jan 2020 Eleven Months Value Added Tax Received Add: Value Added Tax for Dec 2020 in Jan 2021 Adjusted Value Added Tax for the Year 2020 *Details of Statutory Allocation and VAT (See, Schedule 1)	26,280,519 2,099,918 24,180,601 3,242,138 27,422,739	
2a	110110	Other Receipts (FGN)		
	11010401	Exchange Differential Gain.	852,918	528,484
	11010501	NNPC Additional Refund	885,520	97,237
	11010601	Excess Bank Charges	7,366	155,293
	11010601	Goods Values	-	534,805
	11010801	Solid Minerals	-	95,146
	11010901	Share of Forex	2,534,138	-
	11011001	Other OAGF	3,105,084	
	11011001	Forex Equalization Fund	-	1,584,701
			7,385,026	2,995,666
		Note*		
		Other Receipts from FAAC in the Year Ended 2019 less: Other Receipts for Dec 2018 Rec in Jan 2019 Eleven Months Other FAAC Received Add: Other Receipts for Dec 2019 in Jan 2020 Adjusted Other Receipts for the Year 2019		2,995,666 (9,764) 2,985,902 11,736 2,997,638
2b		Other Receipts from FAAC in the Year Ended 2020 less: Other Receipts for Dec 2019 Rec in Jan 2020 Eleven months Other FAAC Received Add: Other Receipts for Dec 2020 in Jan 2021 Adjusted Other Receipts for the Year 2020 *Details of other receipts (See, Schedule 2)	7,385,026 (11,736) 7,373,290 104,834 7,478,124	



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

	CODES	MDAs/PROJECTS	AMOUNT AVAILABLE FOR EXP. 2019	EXPENDITURE 2020	BAL. AS AT 31st DEC, 2019 (1st JAN 2020)
3	130101	Aids & Grants			
3i	13010101	Internal Grants			
1		Yusuf Maitama Sule University	1,485,155	1,062,510	422,645
2		Kano University of Science and Technology Wudil	1,424,563	1,251,797	172,766
3		Kano State Polytechnic	582,894	582,789	105
4		Sa'adatu Rimi College of Education	693,726	572,778	120,949
5		State Universal Basic Education (SUBEB)			
a		UBE Matching Grant	4,150,089	3,505,328	644,761
b		BESDA	1,753,319	1,102,719	650,600
		Ministry of Agriculture & Natural Resources	64,512	64,550	(38)
		Covid 19 (II)	5,000,000	4,324,872	675,128
		SFTAS (Grants)	4,330,000	2,972,366	1,357,634
		Sub-Total	19,484,259	15,439,710	4,044,549
3ii	13020401	External Grant			
1		Primary Health Care Management Board	515,926	351,120	164,805
2		Kano State Aids Control Agency (KSACA)	-	-	-
3		Ministry of Health:			
a		UNICEF	325,754	243,027	82,727
b		Health Basket (MoU)	699,355	586,576	112,779
c		Basic Health Care Provision Fund	80,712	5,859	74,853
d		Regional Disease Surveillance Systems Enhancement (REDISSE)	100,000	37,585	62,415
e		Saving One Million Lives (SOML)	1,795,925	600,371	1,195,554
4		State and Local Governance Reform (SLOGOR)	705,481	287,798	417,682
		Sub-Total	4,223,152	2,112,337	2,110,815
		Total Aids and Grants	23,707,410	17,552,047	6,155,363

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



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
4	1201	Tax Revenue		
	12010101	Pay As You Earn (PAYE)	15,558,991	14,579,378
	12010104	Stamp Duties	19,852	-
	12010107	Capital Gains Tax	10,871	20,408
	12010401	Withholding Tax On Dividend	157,445	136,152
	12010402	Withholding Tax On Rent	91,205	106,033
	12010403	Withholding Tax On Bank Interest	526,390	459,538
	12010404	Withholding Tax On Directors Fees	24,612	40,623
	12010405	Withholding Tax On Contracts	319,514	303,568
	12010406	Withholding on Consultancy/Professional Fees	108,375	54,198
	12010407	Withholding on Commission	52,204	17,658
	12010408	Withholding on Royalties	291	552
	12020413	Withholding on Consumption	99,523	624
	12020414	Other Direct Taxes	192	125,114
	12020415	Road Taxes	673,076	-
	12010501	Direct Assessment	485,133	338,826
	12010603	Development Levy	51,240	39,918
	12020506	Penalty For Offences	-	5,272
			18,178,914	16,227,862
		*Details of Internally Generated Revenue (Tax Revenue) (See, Schedule 4)		
5		Other Revenue		
5i		Revenue from other Sources		
	12021006	2019 Salary Refunded in 2020	141	6,344
	14070101	2% Educational Levy	139,920	-
	14070102	Liquidation Income	42,889	-
	14070103	Dormant Accounts Recovery	107,655	-
	14070103	Recovery (Grassroot Micro Finance Bank Limited)	1,000	-
		Sub-Total	291,605	6,344



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION			31 Dec, 2020 N'000	31 Dec, 2019 N'000
Sii		Proceeds from Sales of Assets/Investments				
	12020614	Proceeds from the Sales of Assets			52,322	-
	14050201	Proceeds from the Sales of Investment in Properties			846,645	-
		Sub-Total			898,966	-
		Grand Total			1,190,571	6,344
		*Note				
		Proceeds from Sales of Investment in Properties (Sales of GPs/Houses)				
		Description	GPs	Houses	Total	
		Sales	507,000	339,645	846,645	
		Total	507,000	339,645	846,645	
6	1202	MDAs Revenues (Revenue from exchange transactions)				
	120201	Licences General			869,523	864,495
	120204-120205	Fines and Fees General			6,423,613	13,196,021
	120206-120207	Earning and Sales General			892,624	1,458,676
	12020759	Excess Charges/Interest Recovery			5,455,201	48,285
		Total MDAs Revenues			13,640,961	15,567,477
		*Details of Internally Generated Revenue (MDAs Revenue) (See, Schedule 4)				
7	120211	Investments Income				
7i	12021102	Dividend Received				
		Sterling Bank			4,026	3,884
		NNDC			-	2,565
		Sub-Total			4,026	6,449



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
7ii	12021103	Increase/Decrease in investment		
		Niger Delta Power Holding Company	-	1,515,579
		Access Bank Nigeria Plc.	(82)	-
		Sterling Bank Plc	316	474
		Unity Bank	3,143	210
		WAPIC	1	-
		Sub-Total	3,377	1,516,262
		Grand Total	7,404	1,522,711
		*Details of Investments (See, Schedule 7)		
8a	210101	Salaries, Wages and Employee benefits		
	21010101	Staff cost- salaries and wages	56,792,288	52,308,945
	21010103	Consolidated Revenue Fund (CRF) charges	39,512	39,512
	21020202	Staff cost- pension defined contribution plan	6,181,197	5,733,560
			63,012,997	58,082,018
8b		Note*		
		Total Salaries, Wages & Employee Benefits	63,012,997	
		Add:		
		Salary arrears for 2020 on Payroll	-	
			63,012,997	
		Less: Salary Arrears Paid in 2020	(25,583)	
			62,987,415	
		Less:		
		Salary Over paid in previous Years Refunded in 2020	(143,094)	
		Salary Over paid in 2020 Refunded in 2021	(449)	(143,543)
		Adjusted Salary for the Year 2020	62,843,871	



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
		Note*		
		Total Salary for the Year 2019		58,082,018
		Less: Salary paid in 2019 refunded in 2020		(141)
				<u>58,081,877</u>
		Note*		
		Salary Over Paid in 2019	1,992	
		Less: Refund in 2020	(141)	
		Receivable Salaries & Wages as at December 2020	<u>1,851</u>	
		Salary Arreas Account		
		Salary arreas for 2016	372,445	
		Salary arreas for 2017	842	
		Salary arreas for 2019 on payroll	64,418	
		Total Salary Arreas as at 31st December 2019	<u>437,705</u>	
		Closing Salary Arreas as at 31st December 2019	<u>437,705</u>	
		Add: Unpaid Salaries for the Year 2020	-	
		Less: Outstanding Salary Paid in the Year 2020	(25,583)	
		Closing Salary Arreas as at 31st December 2020	<u>412,122</u>	
		*Details of Personnel Cost (See, Schedule 5 & 6)		
9	220201	Transport & Travel (General)		
	22020101	Local Travel & Transport: Training	268,491	-
	22020102	Local Travel & Transport: Others	320,011	-
	22020103	International Travel & Transport: Training	201,145	-
	22020104	International Travel & Transport: Others	55,201	-
			<u>844,848</u>	<u>1,665,182</u>



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
10	220202	Utilities (General)		
	22020201	Electricity Charges	135,074	-
	22020202	Telephone Charges	17,000	-
	22020203	Internet Access Charges	52,071	-
	22020204	Satellite Broadcasting Access Charges	25,669	-
	22020205	Water Rates	20,520	-
	22020208	Software Charges/License Renewal	5,001	-
	22020209	Other Utilities	21,001	-
		Total Utilities	276,336	630,883
11	220203	Materials & Supplies (General)		
	22020301	Office Stationaries/Computer Consumables	302,000	-
	22020302	Books	10,000	-
	22020303	News Papers	2,401	-
	22020304	Magazines and Periodicals	2,011	-
	22020305	Printing of Non Security Documents	29,110	-
	22020306	Printing of Security Documents	162,001	-
	22020307	Drugs/Laboratory/Medical Supplies	30,021	-
	22020309	Uniforms & Other Clothing	207,011	-
	22020310	Teaching Aids & Instruction Materials	159,001	-
	22020311	Food Stuff/Catering Material Supplies	1,102,008	-
	22020312	Sanitary Materials	5,044	-
	22020313	Water treatment chemicals(abattoir)	30,002	-
	22020314	Examination Materials	31,224	-
	22020316	Other Material and Supplies	1,000	-
		Total Materials & Supplies	2,072,834	2,555,644



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
12	220204	Maintenance Services (General)		
	22020401	Maintenance of Motor Vehicle/Transport Equipments	351,008	-
	22020402	Maintenance of Office Furniture	112,000	-
	22020403	Maintenance of Office Building/Residential Qtrs	280,453	-
	22020404	Maintenance of Office IT Equipments	122,010	-
	22020405	Maintenance of Plants/Generators	201,220	-
	22020406	Other Maintenance Services	1,201,500	-
	22020407	Maintenance of Other Infrastructure	1,000	-
	22020410	Maintenance of Street Lightens	5,000	-
	22020411	Maintenance of Communication Equipments	1,200	-
	22020417	Maintenance of Other Infrastructure	301,800	-
			2,577,191	957,858
13	220205	Training (General)		
	22020501	Local Training	1,822,145	-
	22020502	International Training	272,621	-
			2,094,766	2,603,671
14	220206	Other Services (General)		
	22020601	Security Services	378,220	-
	22020602	Office Rent	25,000	-
	22020603	Residential Rent	22,100	-
	22020604	Security Vote (Including Operation)	1,826,110	-
	22020605	Cleaning and Fumigation Services	500,252	-
		Total Other Services	2,751,682	1,924,626
15	220207	Consulting & Professional Services (General)		
	22020701	Financial Cunsultancy	24,361	-
	22020702	Information Technology Consultancy	52,400	-
	22020703	Legal Services	12,210	-



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
	22020704	Engineering Services	7,000	-
	22020706	Surveying Services	2,371	-
	22020707	Agricultural Consultancy	150	-
	22020708	Medical Consultancy	22,011	-
	22020709	Audit Consultancy	5,000	-
	22020710	Research And Documentations	1,002	-
	22020712	Other Financial Consulting	15,000	-
		Total Consulting & Professional Service	141,505	315,487
16	220208	Fuel & Lubricant General		
	22020801	Motor Vehicle Fuel Cost	300,124	-
	22020803	Plant/Generator Fuel cost	616,467	-
	22020806	Cooking Gas Fuel cost	2,001	-
		Total Fuel & Lubricant	918,592	934,257
17	220209	Financial charges (General)		
	22020901	Bank Charges (Other than Interest)	5,124	-
	22020902	Insurance Premium	1,315	-
	22020904	Other Bank Charges	801	-
		Total Financial charges	7,240	26,800
18	220210	Miscellaneous Expenses General		
	22021001	Refreshments & Meals	200,447	-
	22021002	Honourarium & Sitting Allowances	399,821	-
	22021003	Publicity & Advertisement	43,222	-
	22021004	Medical Expenses - Local	25,033	-
	22021006	Postage & Courier Cost	50,214	-
	22021007	Welfare Package	389,082	-
	22021008	Subscription to Professional Bodies	51,000	-
	22021009	Sporting Activities	22,014	-



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
	22021010	Direct Teaching & Laboratory Cost	44,988	-
	22021011	Other Miscellaneous Expenses	6,207,111	-
	22021019	Medical Expenses - International	122,010	-
	22021021	Special Days/Celebration	1,502	-
		Total Miscellaneous Expenses	7,556,444	13,667,652

The amount of other miscellaneous expenses comprised the Total expenditure incurred in relation to annual budget expenses and administrations, staff promotions, discipline and appeal, recruitment and appointment, public hearing, protocol etiquettes, public and political enlightments etc. Henceforth, the attention of the Ministry of Budget and Planning is called to reflect the line items and their codes as appropriate in the 2021 revised budget.

			31 Dec, 2020	31 Dec, 2019
19	220401	Grants & Other Contribution		
	22040105	Grants to Government Owned Companies/Parastatals-Current	2,413,422	-
	22040109	Grants to Communities/NGOs	25,000	-
		Total Grants & Other Contribution	2,438,422	7,593,569
		*Details of Overhead Cost (See, Schedule 8)		
20	22020701	Cost of IGR Collection		
		Split Payment to Lead Consultants	2,229,060	-
		Other Direct Service Charges (Commission)	1,340,440	-
		Kano Internal Revenue Service (8%)	-	1,615,778
		Total	3,569,500	1,615,778
		Note*		
		Split Payment to Lead Consultants		
		SW Global Consultants (12%)	206,024	
		Bank Interswitch Service Charges (1.5%)	245,475	
		ITC System (12/15%)	1,777,561	
		Total	2,229,060	



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
21	24	Depreciation		
	2401	Depreciation on Plants Properties and Equipments (PPE)		
	240101	Land and Buildings (General)	360,903	203,465
	240104	Motor Vehicles (General)	426,786	273,501
	240102	Infrastructure Assets (General)	10,351,825	4,345,148
	240103	Plants and Machinerics (General)	2,747	1,818
	240105	Office Equipments (General)	1,198,184	1,011,084
	240106	Furniture and Fixture (General)	3,736	2,526
		Life Assets (General)	1,172	9,615
			12,345,353	5,847,196
22	270102	Bad Debt Written-off (Irrecoverable Loan)		
		Small Scale - Loan	529,125	-
		Lxury Bussess - Loan	171,730	-
			700,855	-
23	2206	Repayment of Loan (Total Debt Service)		
	220303	Principal Amount	2,137,075	-
	220601 & 220602	Public Debt Charges	1,999,730	7,008,449
			4,136,805	7,008,449
		*Details of Repayment (See, Schedule 10)		
24	310201	Cash and Cash Equivalents		
	31020103	MDAs Bank Balances (Annual Board of Survey)	3,738,755	4,752,048
	31020104	Treasury Bank Balances	4,311,931	8,795,964
	31020106	Capital Receipts (Grants) Balances	6,155,363	4,242,579
	31020108	Deposit with Crown Agent*	91,866	84,700
			14,297,915	17,875,291

*Details of Cash and Cash equivalents (See, Schedule 9 & 12)



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION		31 Dec, 2020 N'000	31 Dec, 2019 N'000
25	31060	Receivables			
	31060401	Revolving Loans Granted		668,569	1,301,914
	31060401	FAAC Arrears:		6,964,782	7,868,893
	31060401	Investments Income		2,565	6,449
	31060401	Salary Over payment Arrears		1,851	1,992
	31060401	IGR Receivables		-	8,798,362
	31060401	Grants Receivables		2,340,159	3,963,971
	31060401	Recovery (Grassroot Micro Finance Bank Limited)		11,560	
				9,989,486	21,941,581
		Note*			
		Revolving Fund Total Balance as at 31st Dec, 2020		1,369,423	
		Less: Bad debt written off			
		Small Scale	(529,125)		
		Luxury Busses	(171,730)	(700,855)	
		Restated Total Revolving Fund		668,569	
		*Details of Receivable (See, Schedule 14)			
NOTES	CODES	MDAs		31 Dec, 2020 N'000	31 Dec, 2019 N'000
26	310501	Inventories (Stock)			
		Deputy Governors Office		-	-
		Drugs Management and Consumable Supplies Agency		195	-
		Due Process Bureau		228	-
		Kano Printing Press		30	-
		Kano State Drugs Agency		5,347	-
		Kano State House of Assembly		395	-



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	MDAs	31 Dec, 2020 N'000	31 Dec, 2019 N'000
		Kano State Independence Electoral Commission	52	-
		Kano State Senior Secondary School Management Board	588	-
		KHEDCO	-	-
		Ministry for Higher Education	28	-
		Ministry for Local Government	243	-
		Ministry for Youth and Development	116	-
		Ministry of Culture & Tourism	42	-
		Ministry of Education	119	-
		Ministry of Finance	81,576	-
		Ministry of Health (A)	945,368	-
		Ministry of Health (B)	26,088	-
		Ministry of Health (C)	1,994	-
		Ministry of Information & Internal Affairs	22	-
		Ministry of Justice	492	-
		Ministry of Water Resources	1,031	-
		Office of the Auditor General (Local Government)	87	-
		Pension Board Trustee	754	-
		Pilgrims Welfare Board	146	-
		School of Hygiene, Kano	600	-
		Science and Technical School Board	3,963	-
		Sharia Court of Appeal	1,882	-
		Yusuf Maitama Sule University	3,089	-
		Zoological and Wildlife Management Agency	18	-
		TOTAL	1,074,495	64,757.00



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

27 4401	PROPERTIES PLANTS AND EQUIPMENT (PPE)	LAND & BUILDING	PLANTS AND MACHINES	MOTOR VEHICLE	OFFICE EQUIPMENT	FURNITURE & FIXTURE	INFRASTRUCTURE ASSETS	LIFE ASSETS	TOTAL
		N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
	Cost								
	Opening Balance as at 1st Jan 2020	7,935,119	10,301	752,769	2,632,461	8,834	13,035,443	32,680	24,407,607
	Addition During the Year	6,501,001	8,012	898,002	1,724,570	7,770	28,371,858	10,367	37,521,580
	Reclassification	-	-	-	-	-	-	-	-
	Disposal	-	-	(52,322)	-	-	-	-	(52,322)
	Write Offs	-	-	-	-	-	-	-	-
	Balance Carried forward 31st December 2020 (A)	14,436,120	18,313	1,598,449	4,357,031	16,604	41,407,301	43,047	61,876,865
	Accumulated Depreciation:								
	Balance Brought Forward 1st Jan,2020	(203,465)	(1,818)	(273,501)	(1,011,084)	(2,565)	(4,345,148)	(9,615)	(5,847,194)
	Addition During the Year	(360,903)	(2,747)	(426,786)	(1,198,184)	(3,736)	(10,351,825)	(1,172)	(12,345,353)
	Balance Carried Forward 31st Dec, 2020 (B)	(564,368)	(4,565)	(700,287)	(2,209,267)	(6,301)	(14,696,973)	(10,787)	(18,192,547)
	Net book Value as at 31st Dec, 2020 (A-B)=C	14,075,217	15,566	1,171,663	3,158,847	12,868	31,055,476	41,875	49,531,512
4401	Cost	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
	Opening Balance as at 1st Jan 2019	-	-	-	-	-	-	42,295	42,295
	Addition During the Year	8,138,584	12,119	1,026,270	3,643,545	11,399	17,380,591	-	30,212,506
	Balance Carried forward 31st dec 2019 (B)	8,138,584	12,119	1,026,270	3,643,545	11,399	17,380,591	42,295	30,254,803
	Accumulated depreciation:								
	Balance Brought Forward 1st Jan,2019	-	-	-	-	-	-	(9,615)	(9,615)
	Addition During the Year	(203,465)	(1,818)	(273,501)	(1,011,084)	(2,565)	(4,345,148)	-	(5,837,579)
	Balance Carried Forward 31st Dec, 2019 (B)	(203,465)	(1,818)	(273,501)	(1,011,084)	(2,565)	(4,345,148)	(9,615)	(5,847,196)
	Net book Value as at 31st Dec, 2019 (A-B)=C	7,935,119	10,301	752,769	2,632,461	8,834	13,035,443	32,680	24,407,607



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
27i		Capital Expenditure		
		Administrative Sector	85,000	920,542
		Economic Sector	38,649,673	19,286,269
		Law and Justice	25,000	118,523
		Social Service Sector	16,313,954	10,964,625
			55,073,627	31,289,959
28		Unclassified Assets	140,838,040	140,838,040
			140,838,040	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)**

29	310901	Investments in Securities		
i	31090101	Quoted Investments		
		Sterling (NAL Marchant Bank Plc)	10,789	10,474
		Access Bank Plc (Intercontinental Bank)	573	655
		Unity Bank	53,424	50,281
		WAPIC Insurance Plc	6	5
		Sub Total	64,792	61,414
ii	31090102	Unquoted Investments		
		NNDC	51,300	51,300
		KSIP	456,000	456,000
		Dala Building	1,232,864	1,232,864
		Sovereign Welth Fund	5,734,625	4,631,439
		Niger Delta Power Holding Company	19,388	19,388
		Sub Total	7,494,176	6,390,991
		Grand Total	7,558,968	6,452,405



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
30	31090106	Investments in Properties		
		Housing Corporation (Sheikh Khalifa I. Rabi'u, Sheikh N. Kabara & Sheikh Jaafar)	23,065,602	23,912,247
			23,065,602	23,912,247
		Note*		
		Closing Balance at at 31st December 2019	23,912,247	
		Less: Sales (Proceedings) during the Year 2020	(846,645)	
		Closing Balance at at 31st December 2020	23,065,602	
		*Details of Investments (See, Schedule 7)		
31	410401	Payables and other liabilities		
	41040102	Kano State Pension Fund Trustees	7,055,927	79,773
41030102 & 41030103		Tax Deductions	1,864,156	11,093,535
	41010101	Retetion	1,165,914	-
	41040105	Contractors Liabilities	20,726,466	13,960,896
	41040101	Salary Arrears	412,122	437,705
	41030214	Public Debt (FAAC)	68,651	659,316
		Total Payables as at 31st December, 2020	31,293,236	26,231,226
		Note*		
		Treasury Clearance Accounts (TCA)		
		Treasury Clearance Accounts (TCA) Balance as as 31st December, 2020	11,093,535	
		Less: Taxes based on agreement with FIRS Assessments as per 2006 - 2016 FY	(5,471,739)	
		Less: Retention Fees as per Sub-Treasury Records as at 2019 FY	(890,223)	
		Less: Closing Outstanding Pension Liability as at 2019 FY	(1,320,540)	
		Amount Overstated in TCA	3,411,033	



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
		Therefore:		
		Taxes Deductions		
		Taxes based on agreement with FIRS Assessments as per 2006 - 2016 FY	5,471,739	
		Less: Amount Settled between 2016 - 2017 FY	(3,007,583)	
		Closing Outstanding Unremitted tax as per FIRS Reports 2020 FY	2,464,156	
		Less: Payments withing the Year (Standing Order of N100Million) _2020 FY	(300,000)	
		Restated Amount of Tax Deduction as at 31st December, 2019	2,164,156	
		Note*		
		Contractors Arrears		
		Closing Balance as at 31st December, 2019	13,960,896	
		Add: Under Stated Contractors arrears	3,900,403	
		Adjusted Outst. Contractors Arrears as per Sub-Treasury Report as at 31/12/2019	17,861,299	
		Note*		
		Amount Brough forward from TCA	1,320,540	
		Add: Under Stated amount	5,857,556	
		restated Pension & gratuity liabilities as at 1/1/2020	7,178,096	
		*Details of Payables (See, Schedule 15)		
32	4102	Total Borrowing		
	410201	Internal Debts	48,745,514	48,311,703
	410202	External Debts	25,992,880	23,317,627
			74,738,394	71,629,330
32i	4106	Current portion of Long Term Borrowing		
		Internal Debts	2,880,241	2,184,176
		External Debts	2,655	1,781
		Sub-Total	2,882,896	2,185,957



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
32ii	4203	Long Term borrowing		
		Internal Debts	45,865,273	46,127,527
		External Debts	25,990,225	23,315,846
		Sub-Total	71,855,498	69,443,373
		Grand-Total	74,738,394	71,629,330
33		Proceeding from Borrowing		
33a		Internal Loan		
		Power & Aviation Intervention fund (PAIF)	-	4,918,988
		Budget Support	-	700,000.00
		Sub-Total	-	5,618,988
33b		External Loan		
		NEWMAP	954,462	292,395
		Sub-Total	954,462	466,542
		Total Proceeding	954,462	6,085,530
		Note*		
		Loan Repayment for the Year Ended 2019		7,008,449
		less: Repayments for Dec 2018 Paid in Jan 2019		(314,659)
		Eleven months Loan Repayments (FAAC Deduction)		6,693,790
		Add: Repayments for Dec 2019 Paid in Jan 2020		721,103
		Adjusted Loan Repayments for the Year 2019		7,414,893
		Loan Repayment for the Year Ended 2020	4,136,805	
		less: Repayments for Dec 2019 Paid in Jan 2020	(721,103)	
		Eleven months Loan Repayments (FAAC Deduction)	3,415,703	
		Add: Repayments for Dec 2020 Paid in Jan 2021	68,651	
		Adjusted Loan Repayments for the Year 2019	3,484,354	

*Details of Debt Stock (See, Schedule 10)



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
34	43020102	Decrease in Net Surplus Capital Receipt wrongly posted to SFP in 2019 FY Grants and Other Contributions Other Receipts for Dec 2019 in Jan 2020 Salary paid in 2019 refunded in 2020 Understated VAT 2019	(20,053,188) 6,032,974 11,736 (141) 1,848,153	
			(12,160,466)	
35	43020102	Increase in Capital Grants (Prior Year adjustments) Omitted Grants in the previous Accounts Accelerating Nutrition Results in Nigeria Project (ANRIN) Kano State Agro_Pastoral Development Project (IsDB) Global Partnership for Education (GPE/NIPEP) Partnership for education Project Loan Repayments for Dec 2019 Paid in Jan 2020	183,900 1,692,909 2,506,648 2,024,473 (721,103)	
			5,686,827	
36	43020102	Other Changes in Equity (Prior Year adjustments) Contingent Assets Wrongly Disclosed (NELMCO Liability) Treasury Clearance Account (TCA) Tax Liabilities Settled between 2016 - 2017 FY Contractors arrears Pension & Gratuity Arrears Bad Debt Written off	(8,798,362) (3,411,033) (3,007,583) (3,900,403) (7,178,096) (700,854)	
			(26,996,331)	
37	43030102	Net Difference in Exchange Translation Deposit with Crown Agent Sovereign Wealth Fund Foreign Debt Fair Value Adjustments (37a)	7,167 1,103,185 (4,236,122)	295,891 - (15,294)
			(3,125,770)	280,597



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000	
		Note*			
		Crown Agent Balance as at 31st December 2020 (£177,341.38 @ N518.02)	91,866		
		Crown Agent Balance as at 31st December 2019 (£177,341.38 @ N477.609)	84,700		
		Gain on foreign exchange translations	<u>7,167</u>		
		Sovereign Wealth Fund as at 31st December 2019 (15111@379.5)	5,734,625		
		Sovereign Wealth Fund as at 31st December 2019 (15111@306)	4,631,439		
		Gain on foreign exchange translations	<u>1,103,186</u>		
37a	22090101	Foreign Debt Fair Value Adjustment (Loss on Exchange translation)			
		Description	31 Dec, 2020 N'000	31 Dec, 2019 N'000	Gain/Loss N'000
1		Multi-States Road Project	3,165,516	2,832,626	(332,890)
2		Malaria Control Booster Project	2,139,203	1,764,028	(375,175)
3		State Education Sector	8,998,458	7,200,493	(1,797,965)
4		Commercial Agricultural Development	6,520,853	5,328,747	(1,192,106)
5		Third National Fadama Development	2,157,046	1,746,444	(410,602)
6		State Health System Development	689,005	561,621	(127,384)
		Total	<u>23,670,081</u>	<u>19,433,959</u>	<u>(4,236,122)</u>
		Note*			
		Opening Balance as at 31st December 2019	19,433,959		
		Less: Closing Balance as at 31st December 2020	<u>23,670,081</u>		
		Loss from Exchange Translation as at 31st December 2020	<u>(4,236,122)</u>		



NOTES TO THE FINANCIAL STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 2020

NOTES	CODES	DESCRIPTION	31 Dec, 2020 N'000	31 Dec, 2019 N'000
38		Accumulated Suplus/(Deficit)		
		Opening Balance as at 31st December 2019	139,791,478	
		Surplus for the Year 2020	15,295,642	
		Additional Capital Grants	21,833,010	
	43020102	Decrease in Net Surplus (Prior Year adjustments) (Note 34)	(12,160,466)	
	43020102	Increase in Capital Grants (Prior Year adjustments) (Note 35)	5,686,827	
	43020102	Other Changes in Equity (Prior Year adjustments) (Note 36)	(26,996,331)	
	43030102	Net Difference in Exchange Translation (Note 37)	(3,125,770)	
			140,324,390	







SCHEDULE 1 - RECEIVED FROM FAAC 2020

MONTHS	Gross Statutory Allocation (a)	Foreign Loan Deduction (b)	Domestic Loan Deduction (c)	Total Deductions d=b+c	Net Statutory Allocation e=(a-d)	VAT 2020
	N'000	N'000	N'000	N'000	N'000	N'000
January (Dec 2019)	5,757,239	68,651	652,451	721,103	5,036,136	2,099,918
February	5,163,105	68,651	651,814	720,466	4,442,639	1,830,202
March	4,593,120	68,651	643,451	712,103	3,881,018	1,726,279
April	4,653,746	68,651	650,540	719,192	3,934,555	2,156,167
May	3,636,615	68,651	646,081	714,733	2,921,882	1,677,605
June	3,892,503	68,651	-	68,651	3,823,852	1,883,038
July	4,097,543	68,651	-	68,651	4,028,892	2,256,115
August	5,231,424	68,651	-	68,651	5,162,772	2,398,574
September	5,146,517	68,651	-	68,651	5,077,866	2,692,753
October	3,219,720	68,651	-	68,651	3,151,069	2,548,455
November	3,327,176	68,651	-	68,651	3,258,525	2,274,976
December	3,834,816	68,651	-	68,651	3,766,164	2,736,437
Total	52,553,524	823,815	3,244,339	4,068,154	48,485,370	26,280,519
January 2021 (Dec 2020)	3,719,812	68,651	-	68,651	3,651,161	3,242,137



SCHEDULE 2 - 2020 FAAC OTHER RECEIPTS (FGN)

MONTH (2020)	DESCRIPTION				N	
	EXCHANGE GAIN DIFFERENCE	SHARE OF FOREX	EXCESS BANK CHARGES	OTHERS, OAGF	NNPC ADDITIONAL REFUND	TOTAL
	N'000	N'000	N'000	N'000	N'000	N'000
JANUARY (DEC, 2019)	11,736	-	-	-	-	11,736
FEBRUARY	10,306	-	7,366	182,158	-	199,830
MARCH	7,437	147,789	-	-	-	155,226
APRIL	-	631,832	-	-	-	631,832
MAY	12,541	369,879	-	1,161,984	444,990	1,989,394
JUNE	291,275	-	-	-	440,531	731,806
JULY	436,545	-	-	558,834	-	995,379
AUGUST	-	-	-	-	-	-
OCTOBER	-	384,496	-	1,202,108	-	1,586,603
NOVEMBER	83,077	923,641	-	-	-	1,006,719
DECEMBER	-	76,502	-	-	-	76,502
SUB-TOTAL	852,918	2,534,138	7,366	3,105,084	885,520	7,385,026
JAN, 2021 (DEC, 2020)	37,767	67,067	-	-	-	104,834
TOTAL	890,685	2,601,205	7,366	3,105,084	885,520	7,489,861



SCHEDULE 3 - CAPITAL RECEIPT/AID AND GRANT

S/NO.	MDA	OPENING BALANCE	AMOUNT RECEIVED 2019	TOTAL	EXPENDITURE	BALANCE
1	Yusuf Maitama Sule University	781,301	703,854	1,485,155	1,062,510	422,645
2	Kano University of Technology Wudil	215,759	1,208,804	1,424,563	1,251,797	172,766
3	Kano State Polytechnic	169,328	413,566	582,894	582,789	105
4	Sa'adatu Rimi College of Education, Kumbotso	118,068	575,658	693,726	572,778	120,949
5	Primary Health Care Management Board	114,294	401,631	515,926	351,120	164,805
6	State and Local Governance Reform (SLOGOR)	150,388	555,092	705,481	287,798	417,683
7	Nigeria Partnership for Education Project	-	-	-	-	-
8	SUBEB	-	-	-	-	-
	a. UBE Matching Grant	-	4,150,089	4,150,089	3,505,328	644,761
	b. BESDA	-	1,753,319	1,753,319	1,102,719	650,600
9	Ministry of Health:	-	-	-	-	-
	a. UNICEF	142,637	183,117	325,754	243,027	82,727
	b. Health Basket (MoU)	101,911	597,443	699,355	586,576	112,779
	c. Basic Health Care Provision Fund	80,712	-	80,712	5,859	74,853
	d. Regional Disease Surveillance Systems Enhancement (REDISSE)	-	100,000	100,000	37,585	62,415
10	Ministry of Agriculture & Natural Resources	-	64,512	64,512	64,550	(38)
11	Covid 19	-	5,000,000	5,000,000	4,324,872	675,128
12	SFTAS	-	4,330,000	4,330,000	2,972,366	1,357,634
13	Saving One Million Lives(SOML)	-	1,795,925	1,795,925	600,371	1,195,554
	Sub-Total (A)	1,874,400	21,833,010	23,707,410	17,552,047	6,155,363
	Proceed from Loan					
1	NEWMAP		954,462			
	Sub-Total (B)		954,462			
	GRAND TOTAL (A+B)		24,661,872			

Note*

US Dollar = 306.5 as at 31st Dec 2019

UERO = 433.26 as at Dec, 2019



SCHEDULE 4 - INTERNALLY GENERATED REVENUE (IGR)

JANUARY - DECEMBER, 2020

CODES	REVENUE LINE ITEMS	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
12010100	Pay-As-You-Earn (PAYE)	1,894,877	1,443,998	1,420,585	668,036	897,969	1,085,183	1,367,978	1,421,982	1,311,475	973,680	769,817	2,303,408	15,558,991
12010300	Capital Gains Tax	1	-	-	-	665	-	5,442	500	259	955	450	2,598	10,871
12010401	Withholding Tax On Dividend	10,389	4,635	2,302	31,742	12,879	27,464	5,595	39,381	4,925	2,241	8,809	7,084	157,445
12010402	Withholding Tax On Rent	15,526	13,149	18,088	326	6,476	791	2,826	7,721	7,643	5,005	6,020	7,634	91,205
12010403	Withholding Tax On Bank Interest	53,169	28,481	67,167	34,543	32,887	46,457	75,557	78,524	31,019	28,202	19,685	30,700	526,390
12010404	Withholding Tax On Directors Fees	1,159	5,310	771	433	850	1,038	6,242	3,532	747	1,977	2,236	316	24,612
12010405	Withholding Tax On Contracts	32,207	30,897	19,448	11,903	13,925	22,602	24,832	16,684	24,547	28,898	25,658	67,912	319,514
12010406	WHT On Consultancy/Professional Fees	9,455	715	16,565	673	1,491	854	297	3,980	6,021	3,592	609	64,124	108,375
12010407	Withholding Tax On Commission	1,453	684	462	1,340	1,263	1,866	2,329	27,163	2,987	2,634	4,672	5,351	52,204
12010408	Withholding Tax On Royalties	1	-	-	-	-	-	-	-	11	10	270	-	291
12010500	Direct Assessment	82,276	51,626	54,679	7,271	12,157	24,092	33,994	27,333	35,930	44,032	50,730	61,013	485,133
12010602	Stamp Duties & Penalties	1,829	5,017	1,024	16	-	1,779	3,510	899	2,457	323	737	2,262	19,852
12010603	Kano State Development Levy	4,551	2,442	3,332	58	135	720	7,474	803	28,852	1,044	977	852	51,240
12020101	Motor Vehicle Licences	22,430	15,982	10,236	2,826	3,530	24,879	28,898	25,548	24,715	21,603	28,467	31,837	240,952
12020102	Driver's Licences And Learner's Permit	15,384	10,601	12,159	1,178	76	2,633	5,046	6,119	5,941	5,939	11,409	10,905	87,390
12020103	Vehicle Plate Number	24,222	21,748	23,520	5,804	5,523	17,489	21,868	14,216	22,102	1,233	25,009	21,534	204,265
12020104	Other Licences	7,641	6,040	5,833	-	-	-	5	4	136	-	6	-	19,666
12020105	Taxi Registration	4,530	4,696	5,045	1,291	125	1,725	2,167	2,065	2,549	1,987	2,488	1,540	30,208
12020106	Vehicle Heckney Permit	1,412	1,017	998	436	150	846	1,876	1,416	1,988	1,503	2,158	1,203	15,002
12020107	Miscellaneous	8,739	7,403	2,239	24,223	96	332	469	281	100	965	-	4,201	49,047
12020108	Driver's Badge	353	509	499	235	103	325	880	773	852	706	955	809	6,998
12020109	Conductor's Badge	353	509	499	235	103	325	880	773	852	706	955	809	6,998
12020401	Vehicle Registration And Weighing Fees	5,019	3,183	3,376	1,764	357	1,630	2,486	1,924	2,155	2,216	3,487	4,428	32,025
12020403	Land Use Charges/Property Tax	147,641	149,028	114,096	2,814	198	43,256	76,367	109,940	136,425	106,983	296,939	210,878	1,394,564
12020409	Container/ Haulage Discharge Fees	670	750	720	-	-	-	845	425	870	-	-	380	4,660
12020410	Sand Dreging	10,291	11,410	9,053	-	626	1,555	6,523	2,073	1,563	-	-	5,803	48,896
12020413	Consumption Taxes	26	57	247	3	1,719	79	41	62,466	1,031	15,276	3,320	15,258	99,523
12020414	Other Direct Taxes	32	5	22	-	-	-	20	-	-	84	9	20	192
12020506	Penalty For Offences	-	-	-	-	-	-	0.1	60	35	1,451	2	-	1,548
12020506	Road Congestion Charges	2,393	1,664	1,184	875	255	1,883	3,549	3,235	2,459	2,514	3,987	3,042	27,041
12020759	Excess Charges/Interest Recovery	-	-	-	2,727,601	-	2,727,601	-	-	-	-	-	-	5,455,201
	Other MDA's Collections	755,683	773,400	346,803	50,753	45,890	1,006,643	224,014	227,280	268,137	998,633	1,084,387	907,951	6,689,576
	TOTAL	3,113,712	2,594,954	2,140,950	3,576,381	1,039,444	5,044,048	1,912,010	2,087,099	1,928,784	2,254,392	2,354,248	3,773,854	31,819,875


SCHEDULE 5A - PERSONNEL COST

Month	Basic Salary (A)	Total Allowances (B)	Gross on Payroll Salary C = (A+B)	Total Deduction (D)	Net Salary E= (C-D)	Pension Govt (F)	Off Payroll Salary (G)	On & Off Payroll Salary H= (C+G)	On & Off Payroll+Pension I= (F+H)
January	3,648,610	761,377	4,409,987	871,406	3,538,581	541,939	485,483	4,895,470	5,437,409
February	3,314,327	1,084,804	4,399,131	966,386	3,432,746	536,743	528,846	4,927,977	5,464,720
March	3,319,690	1,055,135	4,374,825	919,135	3,455,690	547,499	514,463	4,889,288	5,436,787
April	3,312,669	1,050,085	4,362,753	915,915	3,446,838	535,010	522,246	4,885,000	5,420,009
May	2,231,907	1,485,296	3,717,203	854,949	2,862,254	462,522	452,532	4,169,736	4,632,258
June	3,279,944	1,038,267	4,318,211	1,219,735	3,098,476	531,325	585,252	4,903,463	5,434,788
July	3,269,776	1,036,250	4,306,026	1,203,515	3,102,511	528,627	556,304	4,862,330	5,390,957
August	3,312,315	1,021,121	4,333,436	920,559	3,412,877	530,479	602,560	4,935,996	5,466,476
September	3,271,884	1,041,262	4,313,146	925,934	3,387,212	528,316	591,125	4,904,272	5,432,588
October	3,281,469	1,050,690	4,332,159	926,822	3,405,336	528,988	579,901	4,912,059	5,441,048
	2,225,415	1,506,643	3,732,057	845,440	2,886,618	454,204	534,971	4,267,028	4,721,232
December	2,223,092	1,520,609	3,743,701	872,234	2,871,467	455,544	535,480	4,279,181	4,734,726
Total	36,691,098	13,651,539	50,342,637	11,442,030	38,900,607	6,181,197	6,489,164	56,831,801	63,012,997

1 CRF Charges

State Auditor General	5,025
Auditor General (LG)	5,025
	<u>10,050</u>

2 Civil Service Commission:

Chairman	4,680
2 Members	9,251
	<u>13,931</u>

3 KANSIEC:

Chairman	6,780
2 Commisioners	8,751
	<u>15,531</u>

TOTAL	<u><u>39,512</u></u>
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SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 SUPPLEMENTARY	VARIANCE
1						
011100000000	Government House	52,191	41,003	55,145	(14,142)	2,954
011101000200	Special Services Directorate	1,542,182	1,034,114	1,652,020	(617,906)	109,838
011101000500	Protocol Directorate	13,810	10,965	15,324	(4,359)	1,514
011101000400	Research & Documentation Directorate	-	-	-	-	-
011101000700	Servicom Directorite	-	-	-	-	-
011101000900	Kano state Liaison Office, Abuja	-	-	-	-	-
011101001000	Kano state Liaison Office, Lagos	-	-	-	-	-
011100100200	Deputy Governors Office	18,308	19,839	19,859	(20)	1,551
011100400100	Pilgrim Welfare Board	42,902	38,783	44,648	(5,865)	1,746
051206600000	Guidance and Counselling Board	12,628	9,932	9,932	-	(2,696)
011200100000	House of Assembly	305,252	424,734	424,734	0	119,482
011105600100	Public Account Committee	13,754	26,351	26,351	(0)	12,597
011101300100	Admin and General Services	18,936	18,224	20,304	(2,080)	1,368
011612200000	Chieftancy Affairs	3,685	2,775	3,942	(1,167)	257
011101300300	Research Evaluation & Political Affairs Directorate	635,963	564,174	578,174	(14,000)	(57,789)
011100100300	Special Duties Directorate	-	-	-	-	-
011100300400	Council Affairs Directorate	-	-	-	-	-
011100100800	Public Complaint & Anti Corruption Dir.	98,510	77,160	127,789	(50,629)	29,279
012500000000	Office of the Head of Civil Service	1,378,727	1,173,268	1,434,955	(261,687)	56,228
012500800100	Pension Fund Trustees	21,685	17,572	23,077	(5,505)	1,392
012504300000	Salary & Wages Directorate	-	-	-	-	-
055100200100	Ministry for Local Government	77,366	62,854	80,340	(17,486)	2,974
011101300600	Emirate Council	-	-	-	(80,340)	80,340



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 SUPPLEMENTARY	VARIANCE
012504500000	Kano State Computer Centre	5,749	5,137	6,132	5,137	(5,749)
140000000000	Office of the Auditor General (State)	152,478	149,620	159,111	143,488	(146,346)
011100100600	Due Process Directorate	37,199	37,606	38,822	(121,505)	121,912
014700100000	Civil Service Commission	26,593	22,930	27,638	(15,892)	12,229
016700000000	Local Government Audit	130,176	120,660	136,055	93,022	(102,538)
014800100100	Kano State Ind. Elect. Comm.	15,838	18,938	18,948	(117,117)	120,217
055511000000	Ministry for Special Duties	14	-	-	-	(14)
	Sub Total	4,603,945	3,876,639	4,903,300	(1,026,661)	360,747
2	ECONOMIC SECTOR	-	-	-	-	-
022000900000	Kano State Investment Promotion Agency	-	-	-	-	-
021500000000	Ministry of Agric. & Natural Resources	594,071	566,919	618,083	(51,164)	24,012
021511400000	KNARDA	1,242,360	1,047,612	1,047,612	429,529	(624,277)
021511600000	KASCO	49,513	-	-	(1,047,612)	998,099
021511700000	Zoological & Wild Life Mgt. Agency	121,284	114,366	125,052	(10,686)	3,768
022200100100	Ministry of Commerce Ind. & Co-op.	177,688	148,359	186,911	(38,552)	9,223
022203200000	Abaubakar Rimi Market	10,121	20,242	20,242	-	10,121
022203300000	Tourism Management Board	41,894	35,013	44,363	(9,350)	2,469
023406000000	Kano State Transport Authority	15,187	30,374	30,374	-	15,187
022000000000	Ministry of Finance	452,602	412,957	473,432	(60,475)	20,830
022000800000	Kano State Internal Revenue Services	520,681	-	-	-	(520,681)
022001102500	Kano State Micro Finance Agency	1,966	17,134	17,134	-	15,168
023800000000	Ministry of Planning & Budget	60,938	63,552	63,999	(447)	3,061
026000000000	Kano State Bureau of Statistics	27,650	27,544	29,204	(1,660)	1,554
025210700400	RUWASA	39,090	33,681	40,549	(6,868)	1,459



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 SUPPLEMENTARY	VARIANCE
055310800000	Rural Electrification Board	100,432	91,832	115,358	(23,526)	14,926
026000000000	Bureau for Land Management	202,494	220,818	220,818	-	18,324
026005200000	KNUPDA	171,008	152,667	179,957	(27,290)	8,949
025300100100	Ministry of Rural & Community Development	90,368	79,522	95,397	(15,875)	5,029
055308405100	RAMPS Directorate	-	-	-	-	-
053500000000	Ministry of Environment	539,511	512,007	557,228	(45,221)	17,717
053511000000	REMASAB	212,975	118,260	250,007	(131,747)	37,032
053511100000	KNAP	37,790	33,591	39,633	(6,042)	1,843
053511200000	Kano State Sustainable Projects	6,296	6,896	6,896	-	600
023400000000	Ministry of Works & Infrastructure	539,523	457,474	572,475	(115,001)	32,952
023402350000	Kano State Maintenance Agency (KARMA)	5,173	4,133	5,787	(1,654)	614
025612505000	Ministry of Housing & Transport	-	-	-	-	-
023403600000	Housing Corporation	28,337	56,673	56,673	-	28,337
025200000000	Ministry of Water Resources	135,121	129,946	143,311	(13,365)	8,190
025210100200	Kano State Water Board	369,192	738,385	738,385	(0)	369,193
025210600100	Wreca	-	15,387	15,387	-	15,387
022203100000	Kano state Consumer Protection Agency	-	-	-	-	-
	Sub Total	5,793,267	5,135,344	5,694,267	(558,923)	519,083
3	LAW & JUSTICE	-	-	-	-	-
051200200100	Kano State Emergency relief & Rehabilitation Board	114,243	119,161	119,161	0	4,918
032605700000	Ministry of Justice	293,165	306,307	306,307	0	13,142
032605900000	Law Reform Commission	29,654	29,227	30,519	(1,292)	865
023406100000	Kano State Road Transport Agency (KAROTA)	937,654	644,753	1,009,483	(364,730)	71,829



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 SUPPLEMENTARY	VARIANCE
023412400000	Kano State Fire Service	572,984	540,169	598,815	(58,646)	25,831
032605800000	High Court of Justice	916,688	1,232,583	1,232,583	0	315,895
032600000000	Judicial Service Commission	157,676	315,352	315,352	0	157,676
032605400000	Shari'a Court of Appeal	607,582	1,301,468	1,301,468	(0)	693,886
032605500100	Kano State Shari'a Commission	61,602	84,472	84,472	0	22,870
035000000000	Kano State Zakkat Commission	7,081	32,088	32,088	-	25,007
032605600100	Kano state Hisbah Board	208,854	231,684	231,684	(0)	22,830
	Sub Total	3,907,183	4,837,265	5,261,932	(424,667)	1,354,749
5	SOCIAL SERVICES SECTOR	-	-	-	-	-
051212300000	Community Re-orientation Council	-	-	-	-	-
052100000000	Ministry of Health	675,607	711,623	711,623	0	36,016
052111500100	Post Graduate School (College of Family Medicine)	-	-	-	-	-
'052210880000	Drugs Mngt. & Consumable Supply Agency (Drugs Mngt. Agency)	-	-	-	-	-
052108600000	H.M.B. (HQ and Zones)	11,112,762	11,458,856	11,458,856	0	346,094
052108608800	Zone 7 MAWSH	1,238,487	1,099,929	1,237,503	(137,574)	(984)
052109300000	Primary Health Care Mgt. Board (PHCMB)	131,008	148,981	148,981	(0)	17,973
052109400000	State Agency for Control of Aids	-	-	-	-	-
052109000000	School of Hygiene	-	-	-	-	-
052109200000	School of Health Technology	-	-	-	-	-
052109100000	School of Health Technology Bebeji	-	-	173,484	(173,484)	173,484
052108707206	College of Nursing Kano	159,098	138,275	83,213	55,062	(75,885)
052108707210	College of Nursing Madobi	81,903	50,915	60,672	(9,757)	(21,231)



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 SUPPLEMENTARY	VARIANCE
052108707208	School of Basic Mid Wifery Dambatta	58,342	48,710	11,749	36,961	(46,593)
052108707209	School of Post Basic Mid Wifery Gezawa	11,748	11,710	24,965	(13,255)	13,217
052108707207	School of Basic Mid Wifery Kano	33,485	13,710		13,710	(33,485)
052108707211	School of Post Anesthesia	-	-		-	-
052108707212	School of Basic Mid Wifery Gwarzo	-	-		-	-
052108707200	College of Nursing & Mid-Wifery Board	-	-		-	-
052111800000	CONTRIBUTORY HEALTH MGT	-	-		-	-
052111900000	KHETFUND	-	-		-	-
052112100000	DRUGS ABUSE CONTROL AGENCY	-	-		-	-
052112000000	Private Health Institutions Management Agency	-	-		-	-
'051700000000	Ministry of Education	377,386	443,496	443,496	-	66,110
051712000000	Kano State Islamic & Quaranic School Board	7,200	-		-	(7,200)
051707605308	Informatic Institute	-	-		-	-
051707300000	Agency for Mass Education	220,938	213,538	225,964	(12,426)	5,026
051707800000	Aminu School of Islamic Legal Studies	743,425	706,457	735,283	(28,826)	(8,142)
051707900000	Audu Bako College of Agric Danbatta	403,553	444,900	444,900	-	41,347
051702300100	College of Education & Preliminary Studies	611,130	678,707	678,707	0	67,577
051707600000	KNST University of Science & Technology (Wudil)	1,921,812	3,843,623	3,843,623		1,921,812
051707200000	Kano State library Board	148,354	152,169	156,950	(4,781)	8,596
051707100000	SUBEB	271,042	284,826	288,028	(3,202)	16,986
051708305800	Senior Secondary Schools Mgt. Board	14,903,489	14,372,765	15,630,798	(1,258,033)	727,309
051705600100	Kano State Scholarship Board	24,538	20,754	25,032	(4,278)	494
051707400000	Kano State Polytechnic	2,050,623	2,037,678	2,118,299	(80,621)	67,676
'051708100000	Science & Technical Schools Board	1,879,553	1,711,844	1,979,670	(267,826)	100,117



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 SUPPLEMENTARY	VARIANCE
'051712100000	Sa'adatu Rimi College Of Education Kumbotso	2,288,968	2,328,933	2,368,826	(39,893)	79,858
051707700000	Yusufu Maitama Sule University	1,511,759	1,643,445	2,049,274	(405,829)	537,515
051706100000	RMK College of Basic & Remedial Studies T/Wada	334,510	352,283	352,283	0	17,773
051708200000	Kano State Private And Valuntary Inst Board	-	-	-	-	-
051712109020	Ministry for higher Education	13,876	16,090	19,292	(3,202)	5,416
'051712109010	Ministry for Science Technology & Innovation	44,219	69,550	69,550	(0)	25,331
052300100100	Min. of Information & internal Affairs	258,464	249,845	269,267	(19,422)	10,803
052300300100	Abubakar Rimi Television Corporation	100,916	94,857	104,656	(9,799)	3,740
052309600000	Kano State Radio Corporation	111,747	119,726	119,726	-	7,979
052310200000	Triumph Publishing Company	30,000	60,000	60,000	-	30,000
052310300000	History & Culture Bureau	75,639	75,465	79,796	(4,331)	4,157
052309900000	Gouvernement Printing Press	56,194	56,391	60,092	(3,701)	3,898
052329800000	Kano State Censorship Board	17,238	14,920	18,102	(3,182)	864
052310400000	Ministry of Youth & Sport	-	-	-	-	-
051106404411	Kano Pillars	302,030	261,720	302,356	(40,636)	326
052310400000	Youth Development Directorate	42,294	42,100	43,694	(1,594)	1,400
051400000000	Ministry of Women Affairs & Social Dev.	130,800	124,778	138,523	(13,745)	7,723
053905100100	Kano State Sports Commission	143,271	90,721	186,071	(95,350)	42,800
	Sub Total	42,527,406	44,194,289	46,723,304	(2,529,015)	4,195,898
	TOTAL	56,831,801	58,043,537	62,582,803	(4,539,266)	6,430,477



SCHEDULE 6 - SALARY REFUND FOR THE YEAR

JANUARY - DECEMBER, 2020

SN	MDAS	DETAILS	DATE	PHONE NO	AMOUNT
1	KANO POLITECHNIC	DOUBLE SALARY	6/13/2019	8029021231	141
2	AMINU KANO COLLEGE OF ISLAMIC	MONTH SALARY	7/14/2020	8055668307	96
3	AMINU KANO COLLEGE OF ISLAMIC	UNCLAIMED SALARY	8/12/2020	8055668367	9,636
4	AMINU KANO COLLEGE OF ISLAMIC	REFUND IN LIEU OF NOTICE	12/9/2020	7030928248	89
5	AUDU BAKO COLLEGE OF AGRICULTURE	UNCLAIMED SALARY	1/6/2020	8035895142	149
6	BICHI T/BAPCO GSS BUDE	MONTH SALARY	10/5/2020	8034478500	36
7	CAS T/WADA	UNCLAIMED SALARY	8/21/2020	8068966920	406
8	DABO GGSS FRANCE RD KANO	DOUBLE SALARY	2/10/2020	8037425803	65
9	DEP OF ARTS & HUM SCH of GEN STUDIES	DOUBLE SALARY	12/29/2020	7061603820	103
10	FINANCE	DOUBLE SALARY	3/22/2020	NIL	182
11	GGSS DUKAWA DALA ZONE	UNCLAIMED SALARY	1/22/2020	8063374848	45
12	GGSS TARAUNI KSSSMB KANO	MONTH SALARY	6/24/2020	8026674746	70
13	GOVT TECH COLLEGE KANO	UNCLAIMED SALARY	7/20/2020	8065546331	80
14	GSS KUNDILA KANO	MONTH SALARY	7/6/2020	8039719381	45
15	GSS TUDUN YOLA KSSSMB	UNCLAIMED SALARY	12/21/2020	7062002132	4
16	H N M	OVERPAYMENT OF SALARY	12/18/2020	8135294573	18
17	HOSPITAL MANAGEMENT BOARD	UNCLAIMED SALARY	9/18/2020	NIL	1,664
18	HEAD OF SERVICE	MONTH SALARY	1/3/2020	8039285184	50
19	HEAD OF SERVICE	OVERPAYMENT OF SALARY	1/9/2020	9066133397	-
20	HMB	OVERPAYMENT OF SALARY	2/4/2020	7039077504	80
21	HOSPITAL MANAGEMENT BOARD	DOUBLE SALARY	2/20/2020	NIL	127
22	HOSPITAL MANAGEMENT BOARD	DOUBLE SALARY	2/20/2020	NIL	100
23	HOSPITAL MANAGEMENT BOARD	DOUBLE SALARY	3/3/2020	NIL	434
24	HOSPITAL MANAGEMENT BOARD	UNCLAIMED SALARY	4/6/2020	8099663335	964
25	HOSPITAL MANAGEMENT BOARD	MONTH SALARY	9/1/2020	8060108790	50
26	HOSPITAL MANAGEMENT BOARD	UNCLAIMED SALARY	9/2/2020	7057555501	305
27	HOSPITAL MANAGEMENT BOARD	DOUBLE SALARY	9/7/2020	7057555501	13,242



SCHEDULE 6 - SALARY REFUND FOR THE YEAR

JANUARY - DECEMBER, 2020

SN	MDAS	DETAILS	DATE	PHONE NO	AMOUNT
28	HOSPITAL MANAGEMENT BOARD	UNCLAIMED SALARY	9/8/2020	8037040876	36,905
29	KANO STATE SEC SCH MNG BOARD	UNCLAIMED SALARY	12/16/2020	8033868632	39
30	KANGIS	REFUND OF SALARY	1/15/2020	7038282802	395
31	KANINBES KANO STATE	UNCLAIMED SALARY	11/3/2020	8030680997	289
32	KANINVEST	DOUBLE SALARY	12/31/2020		289
33	KANO AGENCY FOR MASS EDU	UNCLAIMED SALARY	6/3/2020	8032879565	230
34	KANO BUREAU FOR LAND	UNCLAIMED SALARY	7/9/2020	8061160488	116
35	KANO POLITECHNIC SCH MANAGEMENT	OVERPAYMENT OF SALARY	3/12/2020	8034912321	247
36	KANO SCHOLARSHIP BOARD	OVERPAYMENT OF SALARY	9/1/2020	8032455302	296
37	KANO SEC SCH MANAGEMENT BOARD	MONTH SALARY	3/17/2020	8032217777	56
38	KANO SENIOR SEC SCH MNGT	UNCLAIMED SALARY	1/16/2020	8065572255	-
39	KANO STATE HOUSE OF ASS.	OVERPAYMENT OF SALARY	12/7/2020	8065498016	30
40	KANO STATE POLYTECHNIC CENTRAL	UNCLAIMED SALARY	9/7/2020	8089892888	500
41	KANO STATE POLYTECHNIC CENTRAL	MONTH SALARY	10/30/2020	8034242496	68
42	KANO STATE SEN SEC SCH MNG	DOUBLE SALARY	2/6/2020	8064442265	63
43	KANO STATE SEN SEC SCH MNG	UNCLAIMED SALARY	7/28/2020	8034783402	146
44	KANO STATE SEN SEC SCH MNG	UNCLAIMED SALARY	12/21/2020	8033725099	4
45	KANO WATER BOARD	OVERPAYMENT OF SALARY	1/30/2020	8033648562	300
46	KAROTA	DOUBLE SALARY	2/6/2020	8037499404	42
47	KNARDA	UNCLAIMED SALARY	2/3/2020	8032880842	98
48	KSSSSMB				22,619
49	LAW OF SCH SCHOLARSHIP	REFUND OF SALARY	8/5/2020		100
50	MAITAMA SULE SCIE COLLEGE GAYA	UNCLAIMED SALARY	7/9/2020	8027371977	258
51	MIN FOR LOCAL GOVT KANO	UNCLAIMED SALARY	12/30/2020	8161369766	63
52	MIN OF AGRICULTURE	ONE MONTH SALARY	2/27/2020	8069410373	121
53	MIN OF AGRICULTURE	UNCLAIMED SALARY	7/21/2020	8034461273	59
54	MIN of FINANCE	REFUND OF SALARY	1/10/2020	NIL	3,497

**SCHEDULE 6 - SALARY REFUND FOR THE YEAR**

JANUARY - DECEMBER, 2020

SN	MDAS	DETAILS	DATE	PHONE NO	AMOUNT
55	MIN of FINANCE	FORWARDING OF 5 MANAGERS CHEQUE MCS IRO	3/5/2020	NIL	37
56	MIN of FINANCE	UNCLAIMED SALARY	5/27/2020	9032727610	78
57	MIN of FINANCE	ESTATE OF LATE	8/15/2020	NIL	369
58	MIN of FINANCE	FORWARDING OF 5 MANAGERS CHEQUE MCS IRO	8/26/2020	NIL	16,359
59	MIN of FINANCE	OVERPAYMENT OF SALARY	12/22/2020	8023104376	47
60	MIN OF JUSTICE KANO	UNCLAIMED SALARY	6/3/2020	8068054837	308
61	MIN OF LOCAL GOVT KANO	UNCLAIMED SALARY	12/31/2020	8120400333	20
62	MIN OF WORKS & INFRASTRUCTURAL	MONTH SALARY	3/10/2020	7061149010	46
63	MIN OF WORKS & INFRASTRUCTURAL	MONTH SALARY	5/28/2020	8036917600	380
64	MUHD ABDULLAHI WASE HOSPITAL	BOND	11/30/2020	8023342172	744
65	MUHD ABDULLAHI WASE HOSPITAL	UNCLAIMED SALARY	12/21/2020	8023214860	3,695
66	MUHD ABDULLAHI WASE HOSPITAL	OVERPAYMENT OF SALARY	12/22/2020	8032240596	27
67	MURTALA MUHD SPECIAL HOSPITAL	DOUBLE SALARY	3/5/2020	8088725583	100
68	NABILA COMMODITIES ENTERPRISE	REFUND OF SALARY	3/10/2020		15
69	NIL	MONTH SALARY	2/3/2020	7063894635	42
70	NIL	UNCLAIMED SALARY	2/7/2020	8034456104	61
71	NIL	DOUBLE SALARY	3/3/2020	NIL	434
72	NIL	UNCLAIMED SALARY	6/3/2020	7039555979	134
73	NIL	UNCLAIMED SALARY	7/16/2020	NIL	101
74	NIL	UNCLAIMED SALARY	9/3/2020	NIL	50
75	NIL	UNCLAIMED SALARY	10/12/2020	NIL	43
76	PROTOCOL DIRECTORATE GOVT HOUSE	UNCLAIMED SALARY	11/5/2020	9022167102	90
77	RABIN S DAKATA DORARI KURNA	UNCLAIMED SALARY	1/16/2020	8086900027	179
78	RADIO KANO	UNCLAIMED SALARY	1/2/2020		72
79	RUMFA COLLEGE KANO	MONTH SALARY	9/30/2020	8035044443	48
80	RURAL ELECTRICITY BOARD MAGANDA	MONTH SALARY	9/1/2020	8065415853	5,132
81	RUWASA	UNCLAIMED SALARY	5/1/2020	8036861445	553



SCHEDULE 6 - SALARY REFUND FOR THE YEAR

JANUARY - DECEMBER, 2020

SN	MDAS	DETAILS	DATE	PHONE NO	AMOUNT
82	SAADATU RIMI COLLEGE OF EDU	UNCLAIMED SALARY	1/7/2020	8030433011	392
83	SCHOOL POF NURSEN	UNCLAIMED SALARY	7/7/2020	7083353931	22
84	SCIENCE & TECHNICAL SCH BOARD	UNCLAIMED SALARY	2/11/2020	NIL	64
85	SCIENCE & TECHNICAL SCH BOARD	MONTH SALARY	7/6/2020	7068300178	53
86	SCIENCE & TECHNICAL SCH BOARD	UNCLAIMED SALARY	7/9/2020	7034250525	57
87	SCIENCE & TECHNICAL SCH BOARD	UNCLAIMED SALARY	7/20/2020	8033950085	408
88	SCIENCE & TECHNICAL SCH BOARD	UNCLAIMED SALARY	8/10/2020	7034250525	57
89	SCIENCE & TECHNICAL SCH BOARD	UNCLAIMED SALARY	10/15/2020	7034250525	63
90	SCIENCE & TECHNICAL SCH BOARD	DOUBLE SALARY	11/3/2020	8062395789	14,949
91	SHARIA COURT D/KUDU KANO	RETURN OF DISEASED	3/20/2020	8021922581	1,570
92	SHEIKH MOHD JIDDA GEN HOSP KANO	UNCLAIMED SALARY	12/21/2020	8033768316	380
93	SPECIAL SERVICE DIRECTORATE	MONTH SALARY	9/8/2020	8032691148	29
94	SSA PUBLICITY I TO THE KANO	UNCLAIMED SALARY	9/3/2020	8031126602	70
95	SSA PUBLICITY I TO THE KANO	UNCLAIMED SALARY	9/3/2020	8031126602	70
96	STATE EMERGENCY MANAGEMENT	OVERPAYMENT OF SALARY	6/22/2020	8062079123	69
97	STSB KANO	UNCLAIMED SALARY	11/10/2020	7034250525	63
98	TSB	UNCLAIMED SALARY	4/2/2020	8066948816	149
99	WAZIRI SHEHU GIDADO GEN. HOSP.	OVERPAYMENT OF SALARY	12/7/2020	8180581156	470
100	WAZIRI SHEHU GIDADO GEN. HOSP.	DOUBLE SALARY	12/23/2020	9033888884	76
101	WAZIRI SHEHU GIDADO GEN. HOSP.	OVERPAYMENT OF SALARY	12/17/2020	9033888884	51
		Sub-Total			143,094
102	GSS BUDE BICHI ZONE	UNCLAIMED SALARY	1/4/2021		38
103	SCH OF BASIC MIDWIFERY DANBATA	OVERPAYMENT OF SALARY	1/5/2021	8176235450	91
104	ABUBAKAR IMAM UROLOGY CENTER	DOUBLE SALARY	1/5/2021		71
105	GASS HAUSAWA BAWO R/KAWO	UNCLAIMED SALARY	1/13/2021	8065666853	150
106	KSSSSMB KURA ZONAL	OVERPAYMENT OF SALARY	11/NOV/20	8189032744	39
107	HMB	OVERPAYMENT OF SALARY	NIL	7039077504	61
		Sub-Total			449
		Total			143,684



SCHEDULE 7 - STATE INVESTMENT IN SECURITIES & PROPERTIES

INVESTMENTS		CLOSING VALUE 31st December 2019			CURRENT VALUE 31st Dec, 2020			GAIN/LOSS
		UNIT	RATE	AMOUNT	UNIT	RATE	AMOUNT	AMOUNT
A	QUOTED COMPANIES			N'000		N'	N'000	N'
1	Sterling Bank Plc	5,263,157	1.99	10,474	5,263,157	2.05	10,789	316
2	Access Bank Plc	65,469	10.00	655	65,469	8.75	573	(82)
3	Unity Bank	78,564,411	0.64	50,281	78,564,411	0.68	53,424	3,143
4	WAPIC Insurance Plc	13,971	0.34	4.75	13,971	0.40	6	1
	SUB TOTAL			61,410			64,786	3,377
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	\$ 15,111		4,631,439	\$ 15,111		5,734,625	1,103,185
5	Niger Delta Power Holding Company (Shares)	19,387,708	1.00	19,388	19,387,708	1.00	19,388	-
	SUB TOTAL			6,390,991			7,494,176	1,103,185
	INVESTMENT PROPERTIES							
2	Housing Corporation (Sheikh N. Kabara, Sheikh I. Rabi, Sheikh Jaafar)			23,912,247			23,912,247	-
	SUB TOTAL			23,912,247			23,912,247	-
	GRAND TOTAL			30,364,647			31,471,209	1,106,563



SCHEDULE 8A - OVERHEAD COST

CODE	MDAs	2020 ACTUAL	2020 ORIGINAL	2020 REVISED	2020	VARIANCE
		EXPENDITURE	BUDGET	BUDGET	SUPPLEMENTARY	
		(a)	(b)	(c)	BUDGET	e = (c-a)
		N'000	N'000	N'000	d= (c-b)	N'000
011100100100	Government House	6,732,983	800,000	4,044,307	3,244,307	(2,688,676)
011105500100	Special Services Directorate	2,517,990	900,000	863,000	(37,000)	(1,654,990)
052100100100	Ministry of Health	1,174,584	250,550	239,027	(11,523)	(935,558)
016100200100	Research Evaluation & Pol. Affairs Directorate	826,279	680,200	379,200	(301,000)	(447,079)
051702600100	Senior Secondary Schools Mgt. Board	1,229,738	1,041,400	841,400	(200,000)	(388,338)
053500200100	REMASAB	209,653	273,600	273,600	-	63,947
011105800100	Protocol Directorate	495,259	200,000	510,000	310,000	14,741
052300100100	Min. of Information & internal Affairs	598,415	300,700	620,700	320,000	22,285
051300100100	Minsitry of Youths and Sports	102,978	50,000	50,000	-	(52,978)
051701000100	Agency for Mass Education	3,594	3,770	3,770	-	176
011100800100	Kano State Emergency Relief & Rehab. Board	23,852	30,000	25,000	(5,000)	1,148
011101000100	Due Process Directorate	40,444	10,000	7,650	(2,350)	(32,794)
011106000100	Kano state Liaison Office, Abuja	7,351	10,000	8,000	(2,000)	649
023600100100	Ministry of Tourism & Culture	1,000	30,000	30,000	-	29,000
051902800100	Yusufu Maitama Sule University	198,895	206,402	256,402	50,000	57,506
011105700100	Research & Documentation Directorate	20,581	15,000	23,000	8,000	2,419
023605400100	Zoological & Wild Life Mgt. Agency	13,659	15,950	13,750	(2,200)	91
011106000200	Kano state Liaison Office, Lagos	3,600	5,000	3,700	(1,300)	100
012300700100	Kano State Censorship Board	10,358	10,000	12,000	2,000	1,642
025300100100	Ministry of Rural & Community Development	4,800	4,850	4,850	-	50
052100400600	College of Nursing Madobi	13,490	18,900	18,900	-	5,410
011200700100	Public Account Committee	1,378	5,168	3,974	(1,194)	2,597
032605200100	Law Reform Commission	740	2,830	2,830	-	2,090
021511400100	KNARDA	10,399	12,930	9,770	(3,160)	(629)



SCHEDULE 8A - OVERHEAD COST

CODE	MDAs	2020 ACTUAL	2020 ORIGINAL	2020 REVISED	2020	VARIANCE
		EXPENDITURE	BUDGET	BUDGET	SUPPLEMENTARY	
		(a)	(b)	(c)	BUDGET	
		N'000	N'000	N'000	N'000	N'000
					d= (c-b)	e = (c-a)
025300200100	RAMPS Directorate	2,943	6,000	6,000	-	3,057
052100400200	College of Nursing Kano	16,075	19,200	19,200	-	3,125
053500500100	Kano State Sustainable Projects	700	4,000	4,000	-	3,300
053500100100	Ministry of Environment	41,581	68,879	48,879	(20,000)	7,298
022203300100	Tourism Management Board	2,114	6,720	6,720	-	4,606
032605300100	Kano State Zakkat Commission	1,253	6,500	6,000	(500)	4,747
051700800100	Kano State library Board	2,010	7,000	7,000	-	4,990
011105900100	Servicom Directorite	3,042	10,000	8,250	(1,750)	5,208
053500300100	KNAP	1,801	6,600	6,600	-	4,799
025300300100	Rural Electrification Board	6,594	14,009	12,009	(2,000)	5,414
011200100100	House of Assembly	1,866,403	3,000,000	3,000,000	-	1,133,597
014800100100	Kano State Ind. Elect. Comm.	5,314	12,100	10,800	(1,300)	5,486
014000100100	Office of the Auditor General (State)	1,030	10,000	6,800	(3,200)	5,770
016700100100	Local Government Audit	1,401	9,000	7,350	(1,650)	5,949
052100600100	State Agency for Control of Aids	999	5,600	5,600	-	4,601
052109000000	School of Hygiene	-	9,500	9,500	-	9,500
023600300100	History & Culture Bureau	353	10,000	7,000	(3,000)	6,647
052100401000	School of Health Technology Bebeji	1,627	9,050	9,050	-	7,423
012501000100	Kano State Computer Centre	2,398	12,000	10,000	(2,000)	7,602
051702700100	Kano State Islamic & Quaranic School Board	8,288	16,000	16,000	-	7,712
052100401100	School of Health Technology	1,627	9,500	9,500	-	7,873
023403900100	Kano State Fire Service	5,326	20,460	15,460	(5,000)	10,134
016900100100	Ministry for Special Duties	17,646	30,000	28,000	(2,000)	10,354
014700100100	Civil Service Commission	4,969	20,000	16,000	(4,000)	11,031



SCHEDULE 8A - OVERHEAD COST

CODE	MDAs	2020 ACTUAL	2020 ORIGINAL	2020 REVISED	2020	VARIANCE
		EXPENDITURE	BUDGET	BUDGET	SUPPLEMENTARY	
		(a)	(b)	(c)	BUDGET	
		N'000	N'000	N'000	d= (c-b)	e = (c-a)
		N'000	N'000	N'000	N'000	N'000
011105600100	Special Duties Directorate	23,993	63,000	63,000	-	39,007
022800100100	Ministry for Science Technology & Innovation	46,369	70,000	70,000	-	23,631
052100400500	School of Post Basic Mid Wifery Gezawa	1,413	15,900	15,900	-	14,487
052100400700	School of Post Anaesthesia	2,111	16,200	16,000	(200)	13,889
023800400100	Kano State Bureau of Statistics	11,684	30,000	30,000	-	18,316
051902700100	Informatic Institute Kura	3,500	20,000	20,000	-	16,500
052100400400	School of Basic Mid Wifery Dambatta	8,115	25,700	25,700	-	17,585
052100400300	School of Basic Mid Wifery Kano	6,128	24,700	24,700	-	18,572
011101400100	Community Re-orientation Council	2,780	20,000	167,655	147,655	164,874
052100400800	School of Basic Mid Wifery Gwarzo	1,405	21,700	21,700	-	20,295
021500100100	Ministry of Agric. & Natural Resources	7,371	40,000	30,000	(10,000)	22,629
021500300000	Livestock Training Institute and Enter. Bagauda	-	-	-	-	-
022000100100	Ministry of Finance	197,663	3,584,410	3,035,000	(549,410)	2,837,337
022001102500	Kano State Micro Finance Agency	-	8,934	8,934	-	8,934
032605100100	Kano Sharia Commission	4,346	42,350	35,820	(6,530)	31,474
051400100100	Ministry of Women Affairs & Social Dev.	68,359	60,372	73,399	13,027	5,040
022200100100	Ministry of Commerce Ind. & Co-op.	7,511	45,000	39,200	(5,800)	31,689
022203200000	Abubakar Rimi Market	-	12,000	12,000	-	12,000
051305100100	Youth Development Directorate	980	154,000	38,900	(115,100)	37,920
032600100100	Ministry of Justice	105,169	156,040	144,040	(12,000)	38,871
031801100100	Judicial Service Commission	12,410	62,000	53,000	(9,000)	40,590
032605400100	Kano State Hisbah Commission	24,916	72,510	67,510	(5,000)	42,594
023405700100	Bureau for Land Management	32,093	85,600	98,810	13,210	66,717
012500100100	Office of the Head of Civil Service	42,546	150,000	140,000	(10,000)	97,454



SCHEDULE 8A - OVERHEAD COST

CODE	MDAs	2020 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 SUPPLEMENTARY BUDGET	VARIANCE
		(a)	(b)	(c)	d= (c-b)	
		N'000	N'000	N'000	N'000	N'000
023405800100	KNUPDA	73,898	184,500	136,000	(48,500)	62,102
05190010010	Ministry for Higher Education	24,613	50,000	80,000	30,000	55,387
051701600100	Kano State Private And Valuntary Inst Board	4,338	12,000	12,000	-	7,662
051705600100	Kano State Scholarship Board	2,962	72,010	72,010	-	69,048
023800100100	Ministry of Planning & Budget	132,016	1,092,000	1,916,688	824,688	1,784,673
023400400100	Kano State Maintenance Agency (KARMA)	2,557	10,000	114,565	104,565	112,008
052100500100	Primary Health Care Mgt. Board (PHCMB)	133,341	110,600	135,475	24,875	2,134
051700300100	SUBEB	162,006	162,224	167,039	4,815	5,033
016100100100	Admin and General Services	220,166	163,000	353,800	190,800	133,634
023403800100	Kano State Road Transport Agency (KAROTA)	219,379	540,500	452,500	(88,000)	233,121
052100300100	H.M.B. (HQ and Zones)	55,186	320,000	320,000	-	264,814
011100100200	Deputy Governors Office	580,811	400,000	836,000	436,000	255,189
017000100100	Ministry of Religious Affairs	-	30,000	30,000	-	30,000
025200100100	Ministry of Water Resources	56,693	129,946	329,946	200,000	273,253
025210700100	RUWASA	8,177	5,000	50,000	45,000	41,823
051700100100	Ministry of Education	215,045	782,630	709,630	(73,000)	494,585
051902100100	KNST University of Sci. & Technology (WDL)	28,411	606,754	485,754	(121,000)	457,343
031805300100	Sharia Court of Appeal	179,014	636,000	340,000	(296,000)	160,986
031805100100	High Court of Justice	164,677	845,000	785,000	(60,000)	620,323
023400100100	Ministry of Works & Infratructure	14,899	400,100	829,832	429,732	814,933
011101300100	Council Affairs Directorate	22,083	13,150	16,150	3,000	(5,933)
	SUB-TOTAL	19,241,439	19,672,373	24,085,904	4,413,531	4,844,466



SCHEDULE 8A - OVERHEAD COST

CONTRIBUTIONS TO MDAs 2020

CODE	MDAs	2020 ACTUAL	2020 ORIGINAL	2020 REVISED	2020	VARIANCE
		EXPENDITURE	BUDGET	BUDGET	SUPPLEMENTARY	
		(a)	(b)	(c)	BUDGET	
		N'000	N'000	N'000	N'000	N'000
					d= (c-b)	e = (c-a)
011103700100	Pilgrim Welfare Board	37,952	599,475	559,475	(40,000)	521,524
022000900000	Kano State Investment Promotion Agency	4,484	6,000	6,000	-	1,516
012300200100	Abubakar Rimi Television Corporation	82,776	43,750	84,026	40,276	1,250
012300300100	Kano State Radio Corporation	15,950	85,500	85,500	-	69,550
012300400100	Governement Printing Press	-	66,450	54,450	(12,000)	54,450
012300500100	Triumph Publishing Company	19,000	93,500	48,750	(44,750)	29,750
012500900100	Salary & Wages Directorate	-	25,000	21,100	(3,900)	21,100
	Kano State Geo-Information System	287	-	-	-	(287)
022000800000	Kano State Internal Revenue Services	106,122	-	-	-	(106,122)
0	Pension Fund Trustees	209,885	-	-	-	(209,885)
022200200100	Kano state Consumer Protection Agency	14,196	2,000	-	(2,000)	(14,196)
023403600000	Housing Corporation	-	40,000	26,000	(14,000)	26,000
023403700100	Kano State Transport Authority	6,500	50,000	50,000	-	43,500
023405500100	Kano Metro Politant Agency -	192,501	30,000	226,000	196,000	33,499
025210100100	Kano State Water Board	803,062	373,220	588,199	214,979	(214,864)
	KASCO	464,626	-	-	-	(464,626)
025600100100	Ministry of Housing & Transport	-	30,000	27,000	(3,000)	27,000
051305500100	Kano State Sports Commission	21,968	60,000	54,000	(6,000)	32,032
051305600100	Kano Pillars	202,121	100,000	100,000	-	(102,121)
051700200100	RMK College of Basic & Remedial Studies TWD	-	15,790	15,790	-	15,790
051701500100	Science & Technical Schools Board	301	396,460	396,460	-	396,160
051900200100	College of Education & Preliminary Studies	4,780	451,056	451,056	-	446,276
051901800100	Kano State Polytechnic	25,246	156,400	119,400	(37,000)	94,154
051902900100	Aminu School of Islamic Legal Studies	-	62,598	49,598	(13,000)	49,598



SCHEDULE 8A - OVERHEAD COST

CODE	MDAs	2020 ACTUAL EXPENDITURE	2020 ORIGINAL BUDGET	2020 REVISED BUDGET	2020 SUPPLEMENTARY BUDGET	VARIANCE
		(a)	(b)	(c)	d= (c-b)	e= (c-a)
		N'000	N'000	N'000	N'000	N'000
051903100100	Sa'adatu Rimi College Of Education Kumbotso	-	150,000	135,000	(15,000)	135,000
052100300200	Zone 7 MAWSH	120,443	274,210	274,210	-	153,767
052100400100	College of Nursing & Mid-Wifery Board	1,000	24,500	24,500	-	23,500
052100900100	KHETFUND	100,000	76,999	100,000	23,001	-
052101100100	Private Health Institutions Management Agency	2,018	8,000	8,000	-	5,982
052101300100	Drugs Mngt. & Consumable Supply Agency (Drugs Mngt. Agency)	600	20,364	20,364	-	19,764
052112100000	Drugs Abuse Control Agency	-	15,250	15,250	-	15,250
055100300100	Chieftancy Affairs	-	10,000	8,000	(2,000)	8,000
0011101300600	Emirate Council	-	15,000	10,200	(4,800)	10,200
055100700100	Bichi Emirate Council	-	-	-	-	-
055100800100	Gaya Emirate Council	-	-	-	-	-
055100900100	Karaye Emirate Council	-	-	-	-	-
055100100100	Rano Emirate Council	2,605	-	-	-	(2,605)
SUB-TOTAL		2,438,422	3,317,123	3,593,928	276,805	1,155,506
GRAND TOTAL		21,679,861	22,989,496	27,679,832	4,690,336	5,999,971



SCHEDULE 8B - OVERHEAD COST 2020

220201 Transport & Travel (General)		31 Dec, 2020 N'000	FINAL BUDGET 2020 N'000	VARIANCE N'000
22020101	Local Travel & Transport: Training	268,491	349,386	80,895
22020102	Local Travel & Transport: Others	320,011	506,598	186,587
22020103	International Travel & Transport: Training	201,145	589,609	388,464
22020104	International Travel & Transport: Others	55,201	92,946	37,745
		844,848	1,538,539	693,691
220202 Utility (General)				
22020201	Electricity Charges	135,074	144,711	9,637
22020202	Telephone Charges	17,000	258,154	241,154
22020203	Internet Access Charges	52,071	67,350	15,279
22020204	Satellite Broadcasting Access Charges	25,669	31,427	5,758
22020205	Water Rates	20,520	22,749	2,229
22020206	Sewerage Charges	-	15,726	15,726
22020208	Software Charges/License Renewal	5,001	8,600	3,599
22020209	Other Utilities	21,001	100,883	79,882
		276,336	649,599	373,263
220203 Materials & Supplies (General)				
22020301	Office Stationaries/Computer Consumables	302,000	333,466	31,466
22020302	Books	10,000	118,246	108,246
22020303	News Papers	2,401	11,742	9,341
22020304	Magazines and Periodicals	2,011	21,068	19,057
22020305	Printing of Non Security Documents	29,110	139,764	110,654
22020306	Printing of Security Documents	162,001	193,868	31,867
22020307	Drugs/Laboratory/Medical Supplies	30,021	56,289	26,268
22020308	Fields & Campaign Material Supplies	-	51,325	51,325
22020309	Uniforms & Other Clothing	207,011	205,966	- 1,045

**SCHEDULE 8B - OVERHEAD COST 2020**

	31 Dec, 2020 N'000	FINAL BUDGET 2020 N'000	VARIANCE N'000
22020310 Teaching Aids & Instruction Materials	159,001	185,963	26,962
22020311 Food Stuff/Catering Material Supplies	1,102,008	1,348,331	246,323
22020312 Sanitary Materials	5,044	29,215	24,171
22020313 Water treatment chemicals(abattoir)	30,002	71,700	41,698
22020314 Examination Materials	31,224	46,350	15,126
22020316 Other Material and Supplies	1,000	34,801	33,801
	2,072,834	2,848,095	775,261
220204 Maintenance Services (General)			
22020401 Maintenance of Motor Vehicle/Transport Equipments	351,008	428,079	77,071
22020402 Maintenance of Office Furniture	112,000	160,995	48,995
22020403 Maintenance of Office Building/Residential Qtrs	280,453	215,846	64,608
22020404 Maintenance of Office IT Equipments	122,010	168,911	46,901
22020405 Maintenance of Plants/Generators	201,220	290,750	89,530
22020406 Other Maintenance Services	1,201,500	1,631,786	430,286
22020407 Maintenance of Other Infrastructure	1,000	2,500	1,500
22020410 Maintenance of Street Lightens	5,000	10,000	5,000
22020411 Maintenance of Communication Equipments	1,200	3,100	1,900
22020414	-	1,000	1,000
22020416 Maintenance of Parks and Gerdens	-	350	350
22020417 Maintenance of Other Infrastructure	301,800	729,875	428,075
	2,577,191	3,643,192	1,066,000
220205 Training (General)			
22020501 Local Training	1,822,145	946,782	(875,363)
22020502 International Training	272,621	233,891	(38,731)
	2,094,766	1,180,672	(914,094)



SCHEDULE 8B - OVERHEAD COST 2020

220206	Other Services (General)	31 Dec, 2020 N'000	FINAL BUDGET 2020 N'000	VARIANCE N'000
22020601	Security Services	378,220	168,591	(209,629)
22020602	Office Rent	25,000	34,898	9,898
22020603	Residential Rent	22,100	71,180	49,080
22020604	Security Vote (Including Operation)	1,826,110	1,071,600	(754,510)
22020605	Cleaning and Fumigation Services	500,252	63,359	(436,893)
		2,751,682	1,409,627	(1,342,055)
220207	Consulting & Professional Services (General)			
22020701	Financial Cunsultancy	24,361	72,295	47,934
22020702	Information Technology Consultancy	52,400	53,487	1,087
22020703	Legal Services	12,210	40,965	28,755
22020704	Engineering Services	7,000	8,158	1,158
22020705	Architectural Services	-	3,932	3,932
22020706	Surveying Services	2,371	9,050	6,679
22020707	Agricultural Consultancy	150	120	(30)
22020708	Medical Consultancy	22,011	38,400	16,389
22020709	Audit Consultancy	5,000	7,233	2,233
22020710	Research And Documentations	1,002	2,780	1,778
22020711	Supervision And Management Fees	-	393,250	393,250
22020712	Other Financial Consulting	15,000	691,339	676,339
		141,505	1,321,008	1,179,504
220208	Fuel and Lubricant General			
22020801	Motor Vehicle Fuel Cost	300,124	404,966	104,842
22020802	Other Transport Equipment Fuel Cost	-	79,921	79,921
22020803	Plant/Generator Fuel cost	616,467	773,431	156,963
22020806	Cooking Gas Fuel cost	2,001	5,100	3,099
		918,592	1,263,418	344,826



SCHEDULE 8B - OVERHEAD COST 2020

220209	Financial charges (General)	31 Dec, 2020 N'000	FINAL BUDGET 2020 N'000	VARIANCE N'000
22020901	Bank Charges (Other than Interest)	5,124	19,519	14,395
22020902	Insurance Premium	1,315	37,624	36,309
22020904	Other Bank Charges	801	2,650	1,849
		7,240	59,792	52,552
220210	Miscellaneous Expenses General			
22021001	Refreshments & Meals	200,447	227,884	27,437
22021002	Honourarium & Sitting Allowances	399,821	408,741	8,920
22021003	Publicity & Advertisement	43,222	434,576	391,354
22021004	Medical Expenses - Local	25,033	30,712	5,679
22021005	Internal/External Examinations	-	42,460	42,460
22021006	Postage & Courier Cost	50,214	92,320	42,106
22021007	Welfare Package	389,082	355,806	(33,276)
22021008	Subscription to Professional Bodies	51,000	83,608	32,608
22021009	Sporting Activities	22,014	58,439	36,425
22021010	Direct Teaching & Laboratory Cost	44,988	49,027	4,039
22021011	Other Miscellaneous Expenses	6,207,111	8,709,587	2,502,476
22021012	Hospitality General	-	200	200
22021019	Medical Expenses - International	122,010	182,300	60,290
22021021	Special Days/Celebration	1,502	3,000	1,498
		7,556,444	10,678,660	3,122,216
220401	Grants & Other Contribution (General)			
22040101	Grants to Other State - Current	-	208,000	208,000
22040103	Grants to Local Government - Current	-	1,003,810	1,003,810
22040104	Grants to Local Government - Capital	-	15,000	15,000
22040105	Grants to Government Owned Companies/Parastatals-Current	2,413,422	1,821,688	(591,734)
22040109	Grants to Communities/NGOs	25,000	38,730	13,730
		2,438,422	3,087,228	648,806



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

ON CASH & BANK BALANCES OF THE MDA'S AS AT DECEMBER 2020.

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
1	ABCOA Danbatta	Unity	0017420437	88	88
2	Abdullahi Wase Specialist Hospital	Access	0039926935	743	743
3	Abubakar Imam Urology Centre	Eco Bank pPlc	3662007669	395	395
4	Abubakar Rimi Television	Eco	2142010472	-	-
5	Abuja Liaison Office	Fidelity	5030010334	3	3
6	Adai-daita Sahu	FCMB	0005210440	1	1
7	Agency for Mass Education	Zenith	1014526502	190	490
8	Agency for the Control AIDs	First	2023209479	31	31
9	Aminu Kano College of Islamic & Legal Studies	GTBank	0108111423	-	-
10	Bamali Nuhu Maternity	Sterling	0007522061	-	-
11	Bebeji General Hospital	Zenith	1013270516	80	80
12	Bureau for Land Management	UBA	1020070036	7,018	4,678
13	Civil Service Commission	Unity	0005210165	58	301
14	College of Arts Science & Rem.	Sterling	0070573771	3,642	3,642
15	College of Nursing & Midwifery	Sterling	0070573771	1,574	1,574
16	Council Affairs Directorate	Polaris Bank	1750011031	280	280
17	COTTAGE TRADE AND SHD	GTBank	0605352167	2	2
18	D/Tofa General Hospital	First Bank	2013495662	179	179
19	Danbatta Gen. Hospital	Unity	0017419488	974	974
20	DAWAKIN KUDU GEN. HOSPITAL	Unity Bank	0022430254	679	679
21	Dawakin Tofa Science College	First Bank	2018621460	2	2
22	Dental Centre	Access	0055567013	132	132
23	Deputy Governor's Office	Fidelity	5030006695	12,686	4,107
24	Dir. Rural Access and Monility Project	Zenith	1017453232	567	567
25	Doguwa General Hospital	Union	0012900733	10	278
26	Due Process	First Bank	2004900140	4,847	4,847

**SCHEDULE 9 - ANNUAL BOARD OF SURVEY**

ON CASH & BANK BALANCES OF THE MDA'S AS AT DECEMBER 2020.

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
27	Farm Mechanisation Institution	Sterling	0025978675	4	4
28	Film Academy	First	2027550045	2	2
29	First Ladies College Kano	FCMB	2607570017	115	115
30	Gaya General Hospital	Zenith	1013094684	4	4
31	General Hospital Bichi	First Bank	2020246413	3	3
32	Gezawa General Hospital	Access	0052148587	181	181
33	Girls Science College Garko	Access	0037623514	8	8
34	Girls Science/Technical College Karaye	Unity Bank	0019623081	4	2
35	Government Technical College Albasu	first Bank	2024599708	1	1
36	Government Technical College bagwai	Stanbic	0014122687	61	61
37	Government Technical College bagauda	Polaris Bank	4060011863	16	16
38	Government Technical College Bichi	Access	0688998989	1	1
39	Government Technical College D/Kudu	Unity	0022713009	6	63
40	Government Technical College D/Tofa	Unity	0022690661	3	3
41	Government Technical College Dadin Kowa	Polaris Bank	4060011502	1	1
42	Government Technical College Dambatta	First Bank	2019151858	40	0
43	Government Technical College Dambatta II	Access	0051611429	1	1
44	Government Technical College Fagge	Stanbic	0008659470	1	1
45	Government Technical College Gabasawa	Keystone	1006247653	1	1
46	Government Technical College Gani	Union	0036475404	1	1
47	Government Technical College Gaya	First	3078773801	1	1
48	Government Technical College Gezawa	POLARIS	1766790755	6	6
49	Government Technical College Gwale	UBA	1017712971	1	1
50	Government Technical College Kabo	Diamond	0051469572	2	2
51	Government Technical College Kachako	Polaris	1006179497	3	3
52	Government Technical College Kano	Access	0023350039	5	5



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

ON CASH & BANK BALANCES OF THE MDA'S AS AT DECEMBER 2020.

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
53	Government Technical College Karaye	Unity	0022740009	2	4
54	Government Technical College Kunchi	First	2024233107	0	0
55	Government Technical College Makoda	First	2024327905	2	2
56	Government Technical College Minjibir	Polaris Bank	1766790834	2	2
57	Government Technical College Nassarawa	Stanbic	0008355617	5	0
58	Government Technical College Rano	UBA	1017763351	1	1
59	Government Technical College Rogo	Unity	0022830146	0	0
60	Government Technical College Sani Abacha	Stanbic	0009223946	21	21
61	Government Technical College Sumaila	Unity	0025305146	4	4
62	Government Technical College Takai	Keystone	1006179497	-	-
63	Government Technical College Tiga	Zenith	1015541807	1	1
64	Government Technical College Tofa	Zenith	1015527245	21	21
65	Government Technical College Ungogol	GTBank	0109493515	3	3
66	Government Technical College Ungogo II	Access	0060931862	0	0
67	Government Technical College Warawa	Stanbic	0008683228	1	1
68	Government Technical College Wudil	First	2024493820	2	2
69	Governor's College Kano	Zenith	1012881016	158	158
70	Govt. House, Police & Administration	Fidelity	5030025714	20,003	20,003
71	Guidance and Counselling	Keystone	1001464004	51	51
72	Gwarzo General Hospital	Unity Bank	0020117184	1,625	1,625
73	Hasiya Bayero Pediatric Hospital Zone II	Access	0039940449	1,653	1,653
74	High Court Of Justice	UBA	1015289475	46	36,407
75	History and Culture Bureau	UBA	1004008180	-	-
76	HMB Gwarzo Zone	UBA	1016128834	188	271
77	HMB Marmara Mat. & Chid. Hospital	Stanbic	0013458675	234	234
78	HMB RANO ZONE	UBA	1016128913	19	19



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

ON CASH & BANK BALANCES OF THE MDA's AS AT DECEMBER 2020.

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
79	HMB Sabo Bakin Zuwo	Sterling	0001354996	29	29
80	HMB Yada kunya leprosy Hospital	UBA	1012191740	38	38
81	HMB Zone 1	UBA	1016311607	29	29
82	HMB Zone 5 Gaya	UBA	1016129068	375	375
83	HMB. Zone 5 Sumaila Gen. Hospital	Zenith	1011699078	1	1
84	Horticulture	Zenith	1013450738	201	201
85	Hospital Management Board	Access	0039926911	2,290	2,290
86	Hospital Management Board	Sterling	0005089685	4,136	4,136
87	Hospitality& Tourism Institute	Access	0026150450	6	6
88	House of Assembly	FCMB	6360505015	633	633
89	I/c Dawanau Psychiatric Hospital	Eco Bank pPlc	3332024715	4,663	4,663
90	Imam Wali General Hospital	UBA	1019273601	47	47
91	Imamu Halliru Memorial Hospital	Stanbic	0018649205	18	18
92	INFECTION DISEASE HOSPITAL	Polaris Bank	1751071872	1,052	1,054
93	Informatics Institute	Sterling	0009589428	525	525
94	JA'AFAR HEALTH CLINIC	First Bank	2033538857	32	32
95	Judicial Service Commission	Sterling	0004916489	11,069	11,069
96	K.U.S.T Wudil	First	2031842857	89	89
97	Kabo Cattage Hospital	Zenith	1013072428	173	173
98	Kaduna Liaison Office	unity	0022056021	1	1
99	Kano Day Sciences	Polaris	4060011739	28	28
100	Kano Development Journalism Institute	First	2025297647	402	402
101	Kano Entrepreneurship development Institute	First	2023845996	11	11
102	Kano Hisbah Board	Unity	0025465196	3,016	3,016
103	Kano Pillars	Unity	0009099142	27	27
104	Kano State Bureau of statistic	Diamond	0056159942	2	2



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

ON CASH & BANK BALANCES OF THE MDA'S AS AT DECEMBER 2020.

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
105	Kano State Censorship Board	SKYE	4090740072	0	0
106	Kano state Computer centre	FCMB	0871724015	173	173
107	Kano State Contributory healthcare Mgt. Agency	UBA	1020465268	-	-
108	Kano State CPC	unity	0019816508	1,484	1,484
109	Kano State Driving institute	First Bank	2031970417	7	7
110	Kano State Drugs & Medical C.s Agency	GTBank	0020070114	201	201
111	Kano State Fire service	Zenith	1014928405	1	1
112	Kano state Fisheries Institute	Sterling	0018671547	418	418
113	Kano State Geo-Information System	Diamond	0032300412	-	-
114	KANO STATE HEALTH TRUST FUND	FCMB	5278345010	738,461	738,461
115	KANO STATE HEALTH TRUST FUND	Sterling	0073528253	89	89
116	Kano State Internal Revenue Service	GTBank	0236111461	29,650	29,650
117	Kano State Internal Revenue Service	Access	0039942247	4,027	4,027
118	Kano State Internal Revenue Service	Unity Bank	0005195929	9,118	9,118
119	Kano State Internal Revenue Service	Zenith	1015301937	5,254	5,254
120	Kano State Internal Revenue Service	Zenith	1015720486	125,230	125,230
121	Kano State Internal Revenue Service	Zenith	1010554848	8,211	8,211
122	Kano State Internal Revenue Service	Access	0039932446	16,645	16,642
123	Kano State Investment & Promotion Agency	Zenith	1014807638	-	-
124	Kano State Liaison Office Lagos	Unity	0014661554	1	1
125	Kano State Library Board	GTBank	0020009792	35	35
126	Kano State Metropolitan Agency	UBA	1022593932	14,221	14,221
127	Kano State Pilgrims Welfare	FCMB	5085266018	1,155	1,575,280
128	Kano State Polytechnic	Zenith	1012306766	62,032	62,032
129	Kano State Polytechnic	UBA	1003869825	124	124
130	Kano State Polytechnic	Access	0039931566	10,191	10,191



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

ON CASH & BANK BALANCES OF THE MDA's AS AT DECEMBER 2020.

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
131	Kano State Polytechnic	GTBank	0020773192	23	23
132	Kano State Polytechnic	UBA	1005283373	31	31
133	Kano State Polytechnic	Polaris Bank	1751073247	20	20
134	Kano State Polytechnic	Fidelity	4010823524	41,709	41,709
135	Kano State Polytechnic	Micro Finance	2020000059	199	199
136	Kano State Polytechnic	Micro Finance	2020000408	16	16
137	Kano State Polytechnic	Micro Finance	2020000277	20	20
138	Kano State Polytechnic	Micro Finance	2020000253	1,491	1,491
139	Kano State Polytechnic	Micro Finance	2020000406	1,425	1,425
140	Kano State Qur'anic & Islamiyya Schools Board	First	2027745324	50	50
141	Kano State Radio Corporation	Zenith	1014417114	167	167
142	Kano State Relief & Rehabilitation Agency	Keystone	1002818501	4,847	4,847
143	Kano State Servicom Directorate	UBA	1019287242	-	-
144	kano State Sport Commission	unity	0005185984	1,011	1,011
145	Kano State Tourism Board	UBA	1003686994	1	1
146	Kano State Transport Authority	Fidelity	4010080394	497	497
147	Kano State Water Board	Zenith	1013484744	11,870	5,785
148	Kano State Water Board	UBA	1001062550	2	2
149	Kano State Water Board	UBA	1001047915	1,774	4,955
150	Kano State Water Board	UBA	1001047355	320	2,547
151	Kano Zoo	UBA	1019952340	24,387	24,387
152	KANSIEC	Sterling	0005843531	87,125	96,418
153	Kantin Kwari Market management board	FCMB	6325256015	479	479
154	KARMA	First Bank	2024887012	1,250	1,250
155	KAROTA	First Bank	2021809284	17,005	17,005
156	KHEDCO	Fidelity	4011189005	29,009	29,009



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

ON CASH & BANK BALANCES OF THE MDA'S AS AT DECEMBER 2020.

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
157	KNAP	Access	0039942230	-	-
158	KNARDA	Zenith	1010531410	809	809
159	KNUPDA	GTBank	1827229110	17,831	17,831
160	KSSSSMB	Unity	397-590919-1-3-0	68	68
161	Kura General Hospital	Polaris Bank	1751096400	2	2
162	Kwankwaso Cot. Hospital	UBA	1017772289	325	325
163	Law Reform Commission	FCMB	1076933019	105	105
164	Livestock Institute	Diamond	0026989551	0	0
165	Local Government Audit	First	2005875492	10	10
166	M. SHUAIBU MED CENTRE	UNION BANK	0021815017	29	29
167	Mairo Tijjani GSTC Kano	Access	0023169899	12	12
168	Maitama Sule Science College Gaya	Eco	5612013399	1	1
169	MARIYA SUNUSI HOSPITAL	GTBank	0107910007	88	88
170	MDG's CGS Project	First Bank	2029947720	-	-
171	MDG's CGS Project	First Bank	2031471512	-	-
172	Ministry for Local Government	First	2001551613	80	80
173	Ministry for Special Duties	Fidelity	5030082519	403	403
174	Ministry of Agriculture	Access	0764601312	39	39
175	Ministry of Commerce, Co-op. & Tourisms	Sterling	0002909214	-	-
176	Ministry of Education	Zenith	1010446732	93,621	93,710
177	Ministry of Environment	Zeneth	1010308917	3,174	3,174
178	Ministry of Finance	Unity	0006499239	19,444	19,444
179	Ministry of Health	Sterling	0005843531	87,125	96,418
180	Ministry of Housing and transport	FCMB	6703705012	136	136
181	Ministry of Information	FCMB	5052569016	347	347
182	Ministry of Justice	Union	0021830047	42	42



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

ON CASH & BANK BALANCES OF THE MDA'S AS AT DECEMBER 2020.

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
183	Ministry of planning and budget	FCMB	0873998012	5	5
184	Ministry of Science and Tech. & innovation	Access	0803153959	2	2
185	Ministry of Water resource	Unity	0005238093	191	191
186	Ministry of Women Affairs	Fidelity	5030071508	247	247
187	Ministry of Work and Housing	Zenith	6010808492	-	-
188	Minjibir General Hospital	FCMB	0338069020	40	40
189	Ministry of Rural & Comm. Dev.	FCMB	5075893019	402	402
190	Muhammad Abubakar Rimi S/Gari MKT	First Bank	2005490970	-	-
191	Murtala Mohd Specialist	Access	0039942340	5,823	5,823
192	NEWMAP	GTBank	0213116519	216,451	216,451
193	Office of the Auditor General	First	2005875492	-	-
194	Office of the Head of Service	Zenith	1012541737	1	1
195	Poultry Institute Tukai	Diamond	0030274553	204	204
196	Primary Health care Management	Zenith	1013499100	53,241	53,241
197	Printing Press	Unity	0006499301	3,611	3,611
198	Private Hospital Institute Management Agency			1,028	1,028
199	Private & Voluntary Inst. Board	Zenith	1014299503	304	304
200	Protocol Directorate	FCMB	5260265018	51	51
201	Public Account Com.	Union	0036431831	-	-
202	Public Complants & Anti-Corruption	Zenith	1014816140	-	-
203	rural Access & Agricultural Markrting Project (RAAM	Fidelity	5030085314	1,327	1,327
204	Rano General Hospital	U.B.A	1015849781	17	17
205	REMASAB	Unity	0005193523	41,169	41,169
206	REPA Directorate	FCMB	5084825014	254	254
207	REPA Directorate	Fidelity	5030052305	692	29,654
208	REPA Directorate	Unity	0014219931	551	551



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

ON CASH & BANK BALANCES OF THE MDA'S AS AT DECEMBER 2020.

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
209	Research & Documentation.	Diamond	0071802979	-	-
210	RMK CAS Tudun Wada	Unity	0023727018	1,502	1,502
211	Road Traffic Department	GTBank	0165909795	9	9
212	Rogo General Hospital	Access	0039934646	455	455
213	Rural Electrification Board	Sterling	0009783417	3	3
214	RUWASA	UBA	1000915233	-	-
215	S.A Political Affairs	Zenith	1014496759	251	251
216	Sa'adatu Rimi College of Education	Zenith	1012084635	21,027	21,027
217	SANI ABACHA ULTRA M. YOUTH CENTER	Unity Bank	0032448955	-	-
218	Sani Bello ScienceCollege D/Kudu	Unity Bank	0037235932	9	9
219	Scholarship Board	Unity	0580999/001/003	4	454
220	School of Aneasthesia	Jaiz	0001137338	105	105
221	School of Basic Midwifery Danbatta	FCMB	1767900018	1,374	1,374
222	School of Basic Midwifery Gezawa	FCMB	1637617011	4	4
223	School of Basic Midwifery Gwarzo	FCMB	5101000017	200	200
224	School of Basic Midwifery Kano	FCMB	1637617011	3,319	3,319
225	School of Health Tech, Kano	Union	0034241436	2,909	2,909
226	School of Health Tech. Bebeji	Union	0040353109	-	-
227	School of Hygiene	Union	0030937740	26,017	26,017
228	School of Nursing Kano	First Bank	2004256043	1,659	1,659
229	School of Nursing Madobi	First	2029132999	760	760
230	Science & Tachnical School Board	SKYE	4030012481	44	44
231	Sen Bello Hayatu GST Gwarzo	Unity Bank	0023003046	2	2
232	Shariah Commission	FCMB	6333766010	34	34
233	Shariah Court of Appeal	UBA	1015348758	59	3,509
234	Shariah Court of Appeal	UBA	1015352612	237	36,213

**SCHEDULE 9 - ANNUAL BOARD OF SURVEY**

ON CASH & BANK BALANCES OF THE MDA'S AS AT DECEMBER 2020.

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
235	Shehu Minjibir Boarding Primary School	Stanbic	0011484784	203	203
236	Sheik Jidda Hospital	Access	0039939122	52	52
237	Sir Sunusi General Hospital	Access	0039932491	1,183	1,183
238	Special Service Directorate	FCMB	5147937014	2,041	2,041
239	SSG's Office (Special Duties)	Zenith	1012811952	9	9
240	SSG's Office (A.G.S Office)	GTBank	0115201126	23	23
241	SUBEB	Zenith	1014762120	-	-
242	Sustainable Kano Project	GTBank	1850734110	108	108
243	Tiga General Hospital	Unity Bank	0016122235	41	41
244	TRIUMPH	Access	0703035008	111	111
245	Tudun wada General Hospital	Unity Bank	0019660064	353	353
246	Waziri Shehu Gidado Gen. Hospital	Access	0039932501	2	2
247	WRECA Project	Zenith	1010563886	3	3
248	WRECA Salary	Zenith	1010272038	1	1
249	Wudil General Hospital	Zenith	1011681116	493	493
250	Yadakunya Leprsy Hospital	Unity Bank	1012191740	38	38
251	Ministry of Youth and Sport Development	FCMB	6324257015	25	25
252	Youth Directorate for Econ. Empowerment	GTBank	0109846434	-	-
253	Yusuf Maitama Sule University	Zenith	1013279375	97,576	98,643
254	Zakkah & Hubusi Commission	Sterling	0002634194	-	-
TOTAL				2,050,592	3,738,755


SCHEDULE 10 - EXTERNAL & INTERNAL PUBLIC DEBTS
EXTERNAL DEBTS STOCKS FOR THE YEAR 2020

SN	CREDITORS	PROJECT	1st January, 2020	Addition	Principal	Interest	Total Debt Services	31st December, 2020	
			N'000	N'000	N'000	N'000	N'000	Dollar (\$)	N'000
1	IDA	National Urban Water Sector Reform III	1,331,064	-	-	8,454	8,454	3,502,800	1,331,064
2	IDA	Multi-States Road Project	3,165,516	-	401,512	22,256	423,768	7,273,694	2,764,004
3	IDA	Malaria Control Booster Project	2,139,203	-	127,066	15,399	142,466	5,295,096	2,012,137
4	IDA	State Education Sector Project	8,998,458	-	109,089	67,915	177,004	23,393,076	8,889,369
5	IDA	Commercial Agricultural Development	6,520,853	-	192,468	48,555	241,023	5,538,002	6,328,385
6	IDA	Third National Fadama Development	2,157,046	-	52,605	16,127	68,733	1,746,003	2,104,441
7	IDA	State Health System Development	689,005	-	25,524	4,871	30,396	16,653,644	663,481
8	IDA	NEWMAP	1,900,000	-	-	15,007	15,007	5,000,000	1,900,000
Sub Total			26,901,145	-	908,265	198,586	1,106,851	68,402,316	25,992,880

INTERNAL DEBTS STOCKS FOR THE 2020

S/N	CREDITORS	PROJECT	1ST JAN, 2020	ADDITION	PRINCIPAL	INTEREST	TOTAL DEBT SERVICES	31ST DEC, 2020	
			N'000	N'000	N'000	N'000	N'000	Dollar (\$)	N'000
1	FGN	Budget Support	17,530,179	-	29,886	427,815	457,702	-	17,500,293
2	FGN	Salary Bail-out	16,000,000	-	666,667	349,562	599,562	-	15,333,333
3	FGN	Infrastructure	9,118,728	-	64,779	205,139	269,918	-	9,053,949
4	FGN	Small & Medium Enterprise	2,000,000	-	61,050	818,628	879,678	-	1,938,950
5	FGN	Power & Aviation Intervention fund (PAIF)	4,918,988	-	-	-	-	-	4,918,988
Sub Total			49,567,896	-	822,382	1,801,144	2,206,859	-	48,745,514
Grand Total			76,469,041	-	1,730,647	1,999,730	3,313,710	-	74,738,394
Deduction at FAAC on Debts							4,136,805		
Deffered assets on Debts (Contingent Assets)							823,095		
Current Internal Debts									2,880,241
Current External Debts									2,655
Sub Total Current Debts									2,882,896
Non Current Internal Debts									45,865,273
Non Current External Debts									25,990,225
Sub Total Non-Current Debts									71,855,498



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL (JAN - DEC)	2020 ORIGINAL BUDGET	2020 FINAL BUDGET	SUPPLEMENTARY	VARIANCE
1	ADMINISTRATIVE SECTOR					
01110000000	Government House	-	-	9,000	(9,000)	-
011101000200	Special Services Directorate	-	66,500	-	66,500	66,500
011101000500	Protocol Directorate	-	-	-	-	-
011101000400	Research & Documentation Directorate	-	-	-	-	-
011101000700	Servicom Directorite	-	68,000	18,000	50,000	68,000
011101000900	Kano state Liaison Office, Abuja	-	-	-	-	-
011101001000	Kano state Liaison Office, Lagos	-	-	-	-	-
011100100200	Deputy Governors Office	-	-	450,000	(450,000)	-
011100400100	Pilgrim Welfare Board	-	27,500	10,000	17,500	27,500
051206600000	Guidance and Counselling Board	-	15,000	-	15,000	15,000
011200100000	House of Assembly	-	1,020,000	410,000	610,000	1,020,000
011105600100	Public Account Committee	-	-	-	-	-
011101300100	Admin and General Services	-	500,000	3,900,000	(3,400,000)	500,000
011612200000	Chieftancy Affairs	-	-	-	-	-
011101300300	Research Evaluation & Political Affairs Directorate	-	-	-	-	-
011100100300	Special Duties Directorate	-	20,000	-	20,000	20,000
011100300400	Council Affairs Directorate	-	23,750	8,050	15,700	23,750
011100100800	Public Complaint & Anti Corruption Dir.	-	-	-	-	-
012500000000	Office of the Head of Civil Service	-	105,000	5,000	100,000	105,000
012500800100	Pension Fund Trustees	-	-	-	-	-
012504300000	Salary & Wages Directorate	-	-	-	-	-
055100200100	Ministry for Local Government	-	191,000	5,000	186,000	191,000
011101300600	Emirate Council	-	-	-	-	-
012504500000	Kano State Computer Centre	-	10,000	-	10,000	10,000



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL (JAN - DEC)	2020 ORIGINAL BUDGET	2020 FINAL BUDGET	SUPPLEMENTARY	VARIANCE
14000000000	Office of the Auditor General (State)	-		1,000	(1,000)	-
011100100600	Due Process Directorate	-		-	-	-
014700100000	Civil Service Commission	-	60,000	5,000	55,000	60,000
016700000000	Local Government Audit	-	4,000	-	4,000	4,000
014800100100	Kano State Ind. Elect. Comm.	-	3,350	-	3,350	3,350
055511000000	Ministry for Special Duties	85,000	510,000	100,000	410,000	425,000
	Sub Total	85,000	2,624,100	4,921,050	(2,296,950)	2,539,100
2	ECONOMIC SECTOR					
022000900000	Kano State Investment Promotion Agency			-	-	-
021500000000	Ministry of Agric. & Natural Resources	63,338	1,062,762	2,853,544	(1,790,782)	999,424
021511400000	KNARDA	163,745	2,914,303	3,077,719	(163,416)	2,750,558
021511600000	KASCO			-	-	-
023605400100	Zoological & Wild Life Mgt. Agency		103,153	37,500	65,653	103,153
022200100100	Ministry of Commerce Ind. & Co-op.		569,700	126,700	443,000	569,700
022203100000	Kano state Consumer Protection Agency		50,000	-	100,000	100,000
022203200000	Abaubakar Rimi Market		100,000	-	20,000	20,000
022203300000	Tourism Management Board		20,000	-	500,000	500,000
023406000000	Kano State Transport Authority		500,000	200,000	1,378,052	1,578,052
022000000000	Ministry of Finance		1,578,052	1,250,000	(1,114,000)	136,000
022000800000	Kano State Internal Revenue Services		136,000	34,000	102,000	136,000
022001102500	Kano State Micro Finance Agency			-	-	-
023800000000	Ministry of Planning & Budget	917,178	7,994,575	8,638,640	(644,065)	7,077,397
026000000000	Kano State Bureau of Statistics		50,000	5,000	45,000	50,000
025210700400	RUWASA	421,550	1,018,751	596,975	421,776	597,201
055310800000	Rural Electrification Board		359,500	51,500	308,000	359,500



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL (JAN - DEC)	2020 ORIGINAL BUDGET	2020 FINAL BUDGET	SUPPLEMENTARY	VARIANCE
023405700100	Bureau for Land Management	105,000	850,000	265,000	585,000	745,000
023405800100	KNUPDA	500,160	2,188,000	591,000	1,597,000	1,687,840
025300100100	Ministry of Rural & Community Development		28,000	8,000	20,000	28,000
055308405100	RAMPS Directorate		3,465,227	1,817,586	1,647,641	3,465,227
053500000000	Ministry of Environment		1,410,400	888,400	522,000	1,410,400
053511000000	REMASAB	125,501	575,000	162,000	413,000	449,499
053511100000	KNAP		147,000	76,000	71,000	147,000
053511200000	Kano State Sustainable Projects		110,000	24,000	86,000	110,000
023400000000	Ministry of Works & Infrastructure	28,399,354	29,623,743	35,941,962	(6,318,219)	1,224,389
023402350000	Kano State Maintenance Agency (KARMA)		1,097,000	128,000	969,000	1,097,000
023413000000	Kano State Metropolitan Agency		5,564,717	1,240,472	4,324,245	5,564,717
025612505000	Ministry of Housing & Transport	2,012,245	4,104,600	3,315,000	789,600	2,092,355
023403600000	Housing Corporation		820,000	100,000	720,000	820,000
025200000000	Ministry of Water Resources	2,500,124	5,994,400	3,464,400	2,530,000	3,494,276
025210100200	Kano State Water Board	3,441,478	5,656,379	4,417,669	1,238,710	2,214,901
025210600100	Wreca		2,157,389	1,647,389	510,000	2,157,389
	Sub Total	38,649,673	80,248,651	70,958,456	9,290,195	41,598,978
3	LAW & JUSTICE					
051200200100	Kano State Emergency relief & Rehabilitation Board	25,000	65,000	25,000	40,000	40,000
032605700000	Ministry of Justice		60,000	80,000	(20,000)	60,000
032605900000	Law Reform Commission		85,000	24,000	61,000	85,000
023406100000	Kano State Road Transport Agency (KAROTA)		843,000	140,950	702,050	843,000
023412400000	Kano State Fire Service		295,000	71,000	224,000	295,000
032605800000	High Court of Justice		1,840,000	485,000	1,355,000	1,840,000
032600000000	Judicial Service Commission		60,000	20,000	40,000	60,000



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL (JAN - DEC)	2020 ORIGINAL BUDGET	2020 FINAL BUDGET	SUPPLEMENTARY	VARIANCE
032605400000	Shari'a Court of Appeal		1,000,000	10,000	990,000	1,000,000
032605500100	Kano State Shari'a Commission		10,000	5,000	5,000	10,000
035000000000	Kano State Zakkat Commission		10,000	5,000	5,000	10,000
032605600100	Kano State Hisbah Board		135,000	75,000	60,000	135,000
	Sub Total	25,000	4,403,000	940,950	3,462,050	4,378,000
5	SOCIAL SERVICES SECTOR					
051700000000	Ministry of Education	960,115	969,065	1,035,692	(66,627)	8,950
051305600100	Kano Pillars		30,000	30,000	-	30,000
051212300000	Community Re-orientation Council			100,000	(100,000)	-
051400100100	Ministry of Women Affairs & Social Dev.	82,509	403,000	40,000	363,000	320,491
051702300100	College of Education & Preliminary Studies		586,522	586,522	(0)	586,522
051705600100	Kano State Scholarship Board	822,354	1,190,775	1,096,512	94,262	368,421
051706100000	RMK College of Basic & Remedial Studies TWD		33,000	40,000	(7,000)	33,000
051707100000	SUBEB	1,055,401	1,148,438	1,148,438	-	93,037
051707200000	Kano State library Board		50,581	70,581	(20,000)	50,581
051707300000	Agency for Mass Education		50,000	101,204	(51,204)	50,000
051707400000	Kano State Polytechnic		98,000	77,000	21,000	98,000
051707600000	KNST University of Sci. & Technology (WDL)	252,254	386,500	1,110,367	(723,867)	134,246
051707605308	Informatic Institute		100,000	75,000	25,000	100,000
051707700000	Yusufu Maitama Sule University	1,310,015	1,447,990	695,063	752,928	137,975
051707800000	Aminu School of Islamic Legal Studies		125,000	125,000	-	125,000
051707900000	Audu Bako College of Agric Danbatta		5,000	75,000	(70,000)	5,000
'051708100000	Science & Technical Schools Board		454,375	454,375	-	454,375
051708200000	Kano State Private And Valuntary Inst Board		32,500	37,000	(4,500)	32,500
051708305800	Senior Secondary Schools Mgt. Board	1,600,457	1,677,000	1,252,750	424,250	76,543



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL (JAN - DEC)	2020 ORIGINAL BUDGET	2020 FINAL BUDGET	SUPPLEMENTARY	VARIANCE
051712000000	Kano State Islamic & Quaranic School Board	101,224	197,672	16,000	181,672	96,448
'051712100000	Sa'adatu Rimi College Of Education Kumbotso	-	48,000	48,000	-	48,000
022800100100	Ministry for Science Technology & Innovation	421,201	541,504	541,504	(0)	120,303
051712109020	Ministry for higher Education	20,451	137,500	157,500	(20,000)	117,048
052100000000	Ministry of Health	8,026,224	9,625,096	9,635,096	(10,000)	1,598,872
052108600000	H.M.B. (HQ and Zones)	-	369,040	369,040	-	369,040
052108608800	Zone 7 MAWSH	-	108,500	108,500	-	108,500
052108707200	College of Nursing & Mid-Wifery Board	-	-	-	-	-
052108707206	College of Nursing Kano	-	-	-	-	-
052108707207	School of Basic Mid Wifery Kano	-	-	-	-	-
052108707208	School of Basic Mid Wifery Dambatta	-	-	-	-	-
052108707209	School of Post Basic Mid Wifery Gezawa	-	-	-	-	-
052108707210	College of Nursing and Mid Wifery Madobi	-	-	-	-	-
052108707211	School of Post Aneathesia	-	-	-	-	-
052108707212	School of Basic Mid Wifery Gwarzo	-	-	-	-	-
052109000000	School of Hygiene	-	-	-	-	-
052109100000	School of Health Technology Bebeji	-	-	-	-	-
052109200000	School of Health Technology	-	-	-	-	-
052109300000	Primary Health Care Mgt. Board (PHCMB)	1,580,012	1,813,023	1,803,023	10,000	233,011
052109400000	State Agency for Control of Aids	-	260,000	205,000	55,000	260,000
052111500100	Post Graduate School (College of Family Medicine)	-	20,000	20,000	-	20,000
052111800000	CONTRIBUTORY HEALTH MGT	-	1,110,273	1,110,273	-	1,110,273
052111900000	KHETFUND	-	80,000	80,000	-	80,000
052112000000	Priveite Health Institutions Management Agency	-	20,000	20,000	-	20,000
052112100000	DRUGS ABUSE CONTROL AGENCY	-	-	30,000	(30,000)	-



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	2020 ACTUAL (JAN - DEC)	2020 ORIGINAL BUDGET	2020 FINAL BUDGET	SUPPLEMENTARY	VARIANCE
'052210880000	Drugs Mngt. & Consumable Supply Agency (Drugs Mngt. Agency)	-	61,000	71,000	(10,000)	61,000
052300100100	Min. of Information & internal Affairs	-	124,000	124,000	-	124,000
052300300100	Abubakar Rimi Television Corporation	-	220,937	151,937	69,000	220,937
052309600000	Kano State Radio Corporation	-	169,840	169,840	-	169,840
052309900000	Governement Printing Press	-	63,450	63,450	-	63,450
052310200000	Triumph Publishing Company	81,737	83,510	77,510	6,000	1,773
023600300100	History & Culture Bureau	-	13,000	13,000	-	13,000
051300100100	Ministry of Youth & Sport	-	-	-	-	-
051305100100	Youth Development Directorate	-	10,385	10,385	-	10,385
052329800000	Kano State Censorship Board	-	16,500	16,500	-	16,500
053905100100	Kano State Sports Commission	-	44,000	403,000	(359,000)	44,000
	Sub Total	16,313,954	23,924,976	23,395,062	529,914	7,611,022
	TOTAL	55,073,627	111,200,727	100,215,519	10,985,209	56,127,100



SCHEDULE 11 - SCHEDULE OF NON-CURRENT ASSETS

PROPERTIES PLANTS & EQUIPMENT (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 2020	7,935,119	10,301	752,769	2,632,461	8,834	13,035,443	32,680	24,407,607
Addition During the Year	6,501,001	8,012	898,002	1,724,570	7,770	28,371,858	10,367	37,521,580
Reclassification	-	-	-	-	-	-	-	
Disposal	-	-	(52,322)	-	-	-	-	(52,322)
Write Offs	-	-	-	-	-	-	-	
Balance Carried forward 31st Dec, 2020 (A)	14,436,120	18,313	1,598,449	4,357,031	16,604	41,407,301	43,047	61,876,865
Accumulated Depreciation:								
Balance Brought Forward 1st Jan,2020	(203,465)	(1,818)	(273,501)	(1,011,084)	(2,565)	(4,345,148)	(9,615)	(5,847,194)
Addition During the Year	(360,903)	(2,747)	(426,786)	(1,198,184)	(3,736)	(10,351,825)	(1,172)	(12,345,353)
Balance Carried Forward 31st Dec, 2020 (B)	(564,368)	(4,565)	(700,287)	(2,209,267)	(6,301)	(14,696,973)	(10,787)	(18,192,547)
Net book Value as at 31st Dec, 2020 (A-B)=C	14,075,217	15,566	1,171,663	3,158,847	12,868	31,055,476	41,875	49,531,513



SCHEDULE 12 - CASH & CASH EQUIVALENT

S/N	BANKS	ACCOUNT NAME	ACCOUNT NO.	AMOUNT N'000
1	First Bank Nig. Plc	Kano State Capital Account	2032423965	0.04
2	First Bank Nig. Plc	Kano State Ministry of Finance Allied Payment Account	2031407807	0.26
3	Zenith Bank Plc	Kano State Housing Project Sales Account	1013459188	26,264
4	Zenith Bank Plc	Kano State Custom and Immigration Recovery	1014480578	3,563
5	Zenith Bank Plc	Kano State Strategic Researve Account	1014965763	4,997
6	Zenith Bank Plc	KNSG Aut. and Deg. Vehicle License Smart Card	1014506247	6
7	Zenith Bank Plc	Kano State Capital Project Account	1015303319	14,473
8	United Bank for Africa	Kano State Housing Project Sales Account	1017110618	199,878
9	United Bank for Africa	Board of Internal Revenue Task force committee on privat	1016351973	533
10	United Bank for Africa	Kano State Foreign Loan Interest	1019891135	41
11	United Bank for Africa	Kano State Foreign Loan Interest Recoery Account	1019948170	642
12	United Bank for Africa	Kano State Government Recovery Account	1022563711	77,389
13	Ja'iz Bank	Kano State GPs Sales Account	0000218966	67,793
14	Ja'iz Bank	Kano State Land Related Taxes Account	0001876653	210,878
15	FCMB	Aederation Allocation Account Kano State (FAAC)	4968083018	416,227
16	FCMB	Kano State 2% Educational Levy	4968083122	207,873
17	FCMB	Kano State Free and Compulsory Educational Accaunt	4968083098	-
18	FCMB	Kano State Covic19 Account II	4968083115	27,480
19	FCMB	Kano State Government Treasury Single Account [TSA]	6968083074	-
20	FCMB	Kano State Releif Fund	733203012	5,411
	FCMB	Kano State Government Federation Account	4968083036	790,630

**SCHEDULE 12 - CASH & CASH EQUIVALENT**

S/N	BANKS	ACCOUNT NAME	ACCOUNT NO.	AMOUNT N'000
21	Sterling Bank Plc	Tendeer Fee Account	0009716141	11,412
22	Sterling Bank Plc	Stamp Duty Account	001698197	256
23	Sterling Bank Plc	Kano State Free and Cumpulsary Account	0075577736	18,709
24	Sterling Bank Plc	Kano State Foreign Interest Recovery Loan	0063345284	2,099,457
25	Sterling Bank Plc	Kano State Special Intervention Loan	0065339856	5,094
26	GT BANK	Office of the Accountant General Kano		49
27	GT BANK	Kano State Salary Account		122,282
28	GT BANK	Presidential Special Intervention Fund	0065856713	593
SUB-TOTAL				4,311,930
OTHER BANK BALANCES				
		MDAs Bank Balances (Annual Board of Survey)		3,738,755
		Deposit with Crown Agent*		91,866
		Capital Receipts (Aids & Grants) Balances		6,155,363
SUB-TOTAL				9,985,985
GRAND TOTAL (A+B)				14,297,915



SCHEDULE 13 - RECEIVABLES

Particulars		Amount N'000	Amount N'000
1	CAR LOAN		
	Balance as at 1/1/2020	601,060	
	Disbursement during the year 2019	265,550	
	Sub-Total	866,610	
	Less repayment 2019 (payroll & off payroll)	(198,041)	668,569
	Revolving Loan Balances as at 1st Jan 2020		668,569
4	FAAC Arrears:		
	Statutory Allocation	3,719,812	
	Value Added Tax (VAT)	3,242,137	
	Other Receipts	2,832	6,964,782
5	Investments Income		
	NNDC	2,565	2,565
6	Salary Recievales		
	Over Paid Salaries & Wages as at 31st Dec, 2020	1,992	
	Less: Refund of 2019 in 2020	(141)	1,851
8	Grants Receivables		
	NEWMAP	945,538	
	APPEALS	1,394,621	2,340,159
	Recovery (Grassroot Micro Finance Bank Limited)	-	11,560
TOTAL RECEIVABLES AS AT 31/12/2020			9,989,486



SCHEDULE 14 - PAYABLES & OTHER LIABILITIES

PAYABLES & OTHER LIABILITIES		
VAT, WHT & STAMP DUTY	N'000	N'000
Balance as at 1 January 2020		2,164,156
Less: Monthly Standing Order (100Million each)		(300,000)
		1,864,156
Add:		
Receipt		
VAT	937,117	
WHT	1,046,637	
Stamp Duty	196,915	2,180,669
Total Receipts		4,044,825
LESS:		
VAT	(937,117)	
WHT	(1,046,637)	
Stamp Duty	(196,915)	(2,180,669)
Closing Balance as at 31st Dec, 2020 (A)		1,864,156
Retention		
Opening Balance as at 1st January, 2020	890,223	
Add: Receipts during the year	150,124	1,040,347
Less: Payment during the year		(125,567)
Closing Balance as at 31st Dec, 2020 (B)		1,165,914
PENSION & GRATUITY LIABILITIES		
DESCRIPTION	AMOUNT	AMOUNT
Opening Balance as at 31st December, 2020	-	7,178,096
Add: Pension contribution for the year	2,860,478	
Less: Payment within the year	(2,982,647)	(122,169)
Total Pension Liability as at 31st Dec, 2020 (C)		7,055,927



SCHEDULE 14 - PAYABLES & OTHER LIABILITIES

CONTRACTORS LIABILITIES/ARREARS		
DESCRIPTION	AMOUNT N'000	AMOUNT N'000
Opening Balance		17,861,299
Addition during the year:		-
Constituency Projects	1,797,369	
Special Project	4,141,826	5,939,195
Total Contractors Liabilities		23,800,494
Settlement during the year 2020		(3,074,028)
Closing Balance as at 31st Dec, 2020 (D)		20,726,466
SALARY ARREARS		
Salary arreas for 2016	372,445	
Salary arreas for 2017	842	
Salary arreas for 2019 on payroll	64,418	437,705
Less: Salary arreas settled during the year		(25,583)
Total Salary Arreas as at 31st December 2020 (E)		412,122
PUBLIC DEBT SERVICE		
FAAC	68,651	
Sub-Total (F)		68,651
GRAND TOTAL (A+B+C+D+E+F)		31,293,236



Covid-19 Expenditure



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

S/N	ECONOMIC CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED (REVIEW BUDGET)	ACTUAL RELEASES AUG-DEC, 2020	BALANCE
HEALTH SECTOR COVID-19							
A CAPITAL EXPENDITURE							
1	23010122	02101	31912113	PROCUREMENT OF MEDICAL EQUIPMENT TO HOSPITALS (Covid 19 response)	350,000,000.00	115,414,063.26	234,585,936.74
2	23010122	02101	31912113	PROCUREMENT OF SPECIALIZED MEDICAL EQUIPMENT e.g neurosurgery, orthopaedics, CT Scan, Dental Unit, X-Ray unit etc (Covid 19 Response)	300,000,000.00	150,692,500.00	149,307,500.00
3	23020106	02101	31913105	ESTABLISHMENT OF CANCER CENTRE AT GIGINYU GENERAL HOSPITAL (EQUIPPING & FURNISHING WORKS) (Covid - 19 Responses)	400,000,000.00	200,000,000.00	200,000,000.00
4	23020106	02101	31913105	COMPLETION OF THE GIGINYU GENERAL HOSPITAL (Covid - 19 Responses)	50,000,000.00	48,816,473.75	1,183,526.25
5	23020106	02101	31912103	COMPLETION OF PEDIATRIC HOSPITAL AT ZOO ROAD (Covid - 19 Responses)	50,000,000.00	-	50,000,000.00
6	23020132	02101	31911200	WOMEN FOR HEALTH PROGRAMME (Covid 19 response)	20,000,000.00	-	20,000,000.00
A	23020106	02101	31932202	UPGRADING OF KARAYE PHC TO SPECIALIST HOSPITAL (KARAYE EMIRATE) (Covid-19 Response)	500,000,000.00	361,415,005.00	138,584,995.00
8	23020132	02101	31920502	UPGRADING OF BICHI HOSPITAL (BICHI EMIRATE)(Covid-19 Response)	500,000,000.00	361,415,005.00	138,584,995.00
9	23020106	02101	31931602	UPGRADING OF GAYA GENERAL HOSPITAL (GAYA EMIRATE)(Covid-19 Response)	500,000,000.00	361,415,005.00	138,584,995.00
10	23020132	02101	31933204	UPGRADING OF RANO GENERAL HOSPITAL (RANO EMIRATE)(Covid-19 Response)	500,000,000.00	361,415,005.00	138,584,995.00
11	23030105	02101	31911200	RENOVATION AND REHABILITATION OF HEALTH TRAINING INSTITUTION (Covid-19 Response)	250,000,000.00	103,050,000.00	146,950,000.00



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

S/N	ECONOMIC CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED (REVIEW BUDGET)	ACTUAL RELEASES AUG-DEC, 2020	BALANCE
12	23030105	02101	31912113	EXPANSION & RENOVATION OF MURTALA MOHD SPECIALIST HOSPITAL (Covid-19 Response)	100,000,000.00	32,250,000.00	67,750,000.00
13	23030105	02101	31911200	REHABILITATION OF SECONDARY HEALTH FACILITIES (Covid-19 Response)	250,000,000.00	60,234,847.06	189,765,152.94
14	23030105	02101		UPGRADING OF GWAGWARWA PRIMARY HEALTH CARE TO COTTAGE HOSPITAL (Covid-19 Response)	150,000,000.00	59,200,000.00	90,800,000.00
15	23030105	02101		UPGRADING OF RIMIN GADO COTTAGE HOSPITAL TO GENERAL HOSPITAL (Covid-19 Response)	50,000,000.00	-	50,000,000.00
Sub Total-Capital Expenditure					3,970,000,000.00	2,215,317,904.07	1,754,682,095.93

B RECURRENT EXPENDITURE

PERSONNEL COST

MINISTRY OF HEALTH-052100000000

21020124	02101	31911205	31911205	Other allowances	49,275,361.95	-	49,275,361.95
21020127	02101	31911205	31911205	Shifting Allowance	15,004,687.50	-	15,004,687.50
21020128	02101	31911205	31911205	Call Duty Allowance	56,612,812.50	-	56,612,812.50
21020128	02101	31911205	31911205	Hazard Allowance	12,729,687.50	-	12,729,687.50
Sub Total-Personnel Cost					133,622,549.45	-	133,622,549.45

HOSPITAL MANAGEMENT BOARD-052108600000

21020120	02101	31911200	31911200	Rural Posting Allowance	847,334,061.95	-	847,334,061.95
21020124	02101	31911200	31911200	Shifting Allowance	13,803,832.90	-	13,803,832.90
21020128	02101	31911200	31911200	Call Duty Allowance	1,228,815,871.00	-	1,228,815,871.00
21020128	02101	31911200	31911200	Hazard Allowance	34,837,795.32	-	34,837,795.32
Sub Total-Personnel Cost					2,124,791,561.17	-	2,124,791,561.17



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

S/N	ECONOMIC CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED (REVIEW BUDGET)	ACTUAL RELEASES AUG-DEC, 2020	BALANCE
MAWSH ZONE 7-05210868800							
21020124	02101	31913105		Shifting Allowance	88,343,000.00	-	88,343,000.00
21020127	02101	31913105		Call Duty Allowance	120,868,750.00	-	120,868,750.00
21020128	02101	31913105		Hazard Allowance	140,600,000.00	-	140,600,000.00
				Sub Total-Personnel Cost	349,811,750.00	-	349,811,750.00
PRIMARY HEALTH CARE MANAGEMENT BOARD-052109300000							
21020120	02101	31912509		Rural Posting Allowance	33,758,532.00	-	33,758,532.00
21020124	02101	31912509		Shifting Allowance	4,247,895.42	-	4,247,895.42
				Sub Total-Personnel Cost	38,006,427.42	-	38,006,427.42
OVERHEAD COST (COVID-19)							
22020708	02101	31911205		MEDICAL CONSULTING	7,000,000.00	-	7,000,000.00
22021011	02101	31911205		OTHERS (MEDICAL EXPENSE COVID 19)	55,600,000.00	91,891,000.00	(36,291,000.00)
22020306	02101	31911205		HAJJI CAMP CLINIC & SANITATION ACTIVITIES	12,000,000.00	-	12,000,000.00
22020307	02101	31911200		DRUGS & MEDICAL SUPPLIES	20,000,000.00	10,000,000.00	10,000,000.00
				SANITARY MATERIALS EXPENSES	18,000,000.00	2,137,500.00	15,862,500.00
22020803	02101	31911200		PLANT/GEN. SET RUNNING COST	100,000,000.00	318,085,000.00	(218,085,000.00)
22021011	02101	31911200		OTHER MISCELLENEOUS EXPENSES	62,790,000.00	-	62,790,000.00
				Sub Total-Overhead Cost	275,390,000.00	422,113,500.00	(146,723,500.00)
				SUB -TOTAL RECURRENT(HEALTH SECTOR)	2,921,622,288.04	422,113,500.00	2,499,508,788.04
				TOTAL ALLOCATION HEALTH COVID-19 A+B	6,891,622,288.04	2,637,431,404.07	4,254,190,883.97



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

S/N	ECONOMIC CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED (REVIEW BUDGET)	ACTUAL RELEASES AUG-DEC, 2020	BALANCE
EDUCATION SECTOR (COVID 19 RESPONSE)							
CAPITAL EXPENDITURE							
23020131	02101	31912105		Construction of 1,000 Classroom	75,000,000.00	-	75,000,000.00
23020132	02101	31912105		Construction of 120 pit toilets in SSS	75,000,000.00	-	75,000,000.00
22020317	02101	31912103		PROCUREMENT OF SPORTINGMATERIALS /EQUIPMENTS	37,000,000.00	-	37,000,000.00
22020310	02101	31912102		Free Education Programme	270,000,000.00	-	270,000,000.00
23020119	02101	31912102		Construction of Girls Boarding School at Ganduje	90,000,000.00	3,505,000.00	86,495,000.00
23020135	02101	31913804		water supply	112,500,000.00	-	112,500,000.00
	02101	31913804		Free Education Programme (Primary)	495,000,000.00	50,000,000.00	445,000,000.00
23030127	02101	31913806		Rehabilitation ICT Infrastructures(youth development / Empowerment) (Covid 19 Response)	50,000,000.00	-	50,000,000.00
22020310	02101	31912103		Free Education(Secondary)	1,080,000,000.00	74,724,938.90	1,005,275,061.10
22020310	02101	31912111		Free Education (Qur'anic)	82,547,250.00	58,500,000.00	24,047,250.00
23020114	02101	31912111		Construction of open Qur'anic recitation shade	25,125,000.00	-	25,125,000.00
23030131	02101	31913804		Rehabilitation of Educational Institutional Buildings(SUBEB)	75,000,000.00	-	75,000,000.00
23020108	02101	31912105		TAKE UP-OFF CONSTRUCTION OF WOMEN TECHNICAL COLLEGE OF EDUCATION DAWAKIN TOFA	137,499,600.00	-	137,499,600.00
23020135	02101	31934410		Provision of Acquisitions of Additional Land (Covid 19 Response)	50,000,000.00	-	50,000,000.00
23020104	02101	31911808		Construction of female students hostels at Main Campus (500 capacity)-takeoff (Covid 19 Response)	100,000,000.00	-	100,000,000.00



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

S/N	ECONOMIC CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED (REVIEW BUDGET)	ACTUAL RELEASES AUG-DEC, 2020	BALANCE
	23020104	06106	31911208	Construction and furnishing of Halls in the College (Covid 19 Response)	75,000,000.00	-	75,000,000.00
	23020106	06106	31911208	Construction and equipping of 2No of Science Laboratories at the College (Covid 19 Response)	50,000,000.00	-	50,000,000.00
	23020107	06106	31911208	Construction and furnishing 2No of Mordern Day Care Centre (for 300 capacity of children) at the College (Covid 19 Response)	40,000,000.00	-	40,000,000.00
	23020112	06106	31911208	Construction and equipping of 1No of Entrepreneurship center (Covid 19 Response)	36,000,000.00	-	36,000,000.00
				TOTAL CAPITAL EXPENDITURE	2,955,671,850.00	186,729,938.90	2,768,941,911.10

ENVIRONMENTAL SECTOR

RECURRENT EXPENDITURE

MINISTRY OF ENVIRONMENT-053500000000

	21020115	02101	31911707	Medical Allowance	7,871,000.00	-	7,871,000.00
	22020703	02101	31911707	Legal Services (monthly Sanitation Exercis)	42,879,372.00	-	42,879,372.00
	22021011	02101	31911707	Others	3,000,000.00	-	3,000,000.00
				Sub Total-Recurrent Expenditure	53,750,372.00	-	53,750,372.00

REFUSE MNGT & SANITATION BOARD (REMASAB)-053511000000

	22020605	02101	31913111	Cleaning (fumigation services)	10,000,000.00	6,644,860.00	3,355,140.00
	22020603	02101	31913111	Rent of equipment materials	10,000,000.00	-	10,000,000.00
1	22020801	02101	31913111	Motor vehicle fuel cost	23,100,000.00	4,480,000.00	18,620,000.00
	22021011	02101	31913111	Others	10,000,000.00	-	10,000,000.00
1	22021011	02101	31913111	Others (casual workers allowances)	72,630,000.00	-	72,630,000.00
				Sub Total-Recurrent Expenditure	125,730,000.00	11,124,860.00	114,605,140.00
1				TOTAL RECURRENT ALLOCATION ENVIRONMENT SECTOR	179,480,372.00	11,124,860.00	168,355,512.00



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

S/N	ECONOMIC CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED (REVIEW BUDGET)	ACTUAL RELEASES AUG-DEC, 2020	BALANCE
OTHER SECTORS							
MINISTRY OF INFORMATION-052300000000							
	22020414	02101	31913803	Development of Kano Website	10,000,000.00	-	10,000,000.00
	23010114	02101	31913803	Out door Server	19,000,000.00	-	19,000,000.00
	23010100	02101	31913806	Television Village	18,000,000.00	-	18,000,000.00
	Sub-Total-Capital Expenditure				47,000,000.00	-	47,000,000.00
	22021003	02101	31913803	Publicity and Advertisements	129,000,000.00	40,660,000.00	88,340,000.00
	22021011	02101	31913803	Others (SENSITIZATION covid 19)	129,000,000.00	1,300,000.00	127,700,000.00
	Sub Total-Recurrent Expenditure				258,000,000.00	41,960,000.00	216,040,000.00
WATER BOARD							
	23020105	02101	31910909	Procurement of Water Treatment Chemicals (Covid 19 Response)	360,000,000.00	-	360,000,000.00
	Sub-Total-Capital Expenditure				360,000,000.00	-	360,000,000.00
HOUSING AND TRANSPORT							
	23020118	02101	31913803	ROAD SIGNS, GANTRIES, ROAD MARKING AND OTHER TRAFFIC CONTROL DEVICES (Covid 19 Response)	100,000,000.00	-	100,000,000.00
	23010108	02101	31912509	PURCHASE OF NEW BUSES (Covid 19 Response)	200,000,000.00	-	200,000,000.00
	Sub-Total-Capital Expenditure				300,000,000.00	-	300,000,000.00
MINISTRY OF WORKS & INFRASTRUCTURE							
	22020803	02101		PLANT/GENERATORS FUEL COST (Covid 19 Response)	500,000,000.00	237,407,880.00	262,592,120.00
	Sub Total-Recurrent Expenditure				500,000,000.00	237,407,880.00	262,592,120.00



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

S/N	ECONOMIC CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED (REVIEW BUDGET)	ACTUAL RELEASES AUG-DEC, 2020	BALANCE
YOUTH DEVELOPMENT AND EMPOWERMENT DIR.-052320100000							
220205	02101			TRAINING - GENERAL			
22020503	02101	31913806		Youth & Economic Empowerment	20,000,000.00	29,677,500.00	(9,677,500.00)
22020506	02101	31913806		Monitoring Of Training Delivery	2,323,000.00	-	2,323,000.00
Sub Total-Recurrent Expenditure					22,323,000.00	29,677,500.00	(7,354,500.00)
MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV.-051400000000							
22020311	02101	31911200		Food Stuff / Catering Materials/ Supplies for five no. social homes	4,000,000.00	2,000,000.00	2,000,000.00
22021011	02101	31911200		Others	10,687,600.00	5,000,000.00	5,687,600.00
Sub Total-Recurrent Expenditure					14,687,600.00	7,000,000.00	7,687,600.00
SSG's OFFICE							
23010105	02101	31913803		Purchase of Motor Vehicles	200,000,000.00	-	200,000,000.00
23010105	02101	31913803		Purchase of specialized security and equipment	50,000,000.00	8,200,000.00	41,800,000.00
Sub-Total-Capital Expenditure					250,000,000.00	8,200,000.00	241,800,000.00
SPECIAL SERVICE DIRECTORATE							
22020604	02101	31913803		Security Vote (Including Operations)	770,000,000.00	404,260,000.00	365,740,000.00
Sub-Total-Recurrent Expenditure					770,000,000.00	404,260,000.00	365,740,000.00
MINISTRY OF SPECIAL DUTIES							
23030121	10101			Skill Acquisition Programme (Covid 19 Response)	100,000,000.00	91,774,000.00	8,226,000.00
Sub-Total-Capital Expenditure					100,000,000.00	91,774,000.00	8,226,000.00
KNARDA							
23020113	08102	31913106		Construction / Provision Of Agricultural Facilities (Covid 19 Response)	900,000,000.00	289,080,000.00	610,920,000.00
Sub-Total-Capital Expenditure					900,000,000.00	289,080,000.00	610,920,000.00



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

S/N	ECONOMIC CODE	FUND CODE	GEO CODE	DESCRIPTION	APPROVED (REVIEW BUDGET)	ACTUAL RELEASES AUG-DEC, 2020	BALANCE
MINISTRY OF PLANNING AND BUDGET							
	22021012	02101	31913804	Social Intervention Programme (SOCU)Running Cost	8,000,000.00	-	8,000,000.00
	Sub-Total-Recurrent Expenditure				8,000,000.00	-	8,000,000.00
	47010125	02101	31913804	Covid 19 Response Programme activities within the State	318,000,000.00	223,396,000.00	94,604,000.00
	47010123	02101	31913804	SOCIAL INTERVENTION PROGRAMME (SOCU) Covid 19 Response)	50,000,000.00	-	50,000,000.00
	Sub-Total-Capital Expenditure				368,000,000.00	223,396,000.00	144,604,000.00
RURAL ACCESS AND AGRIC. MOBILITY PROJ. (RAAMP)							
	Construction of Access feeder road at (Albasu LGA) (Covid 19 Respose)				32,991,485.00	21,650,000.00	11,341,485.00
	Construction of Access feeder road at (Rogo LGA)				46,851,893.00	12,750,000.00	34,101,893.00
	Construction of Access feeder road at (Kumbotso LGA) (Covid 19 Response)				216,073,501.00	107,220,000.00	108,853,501.00
	Construction of access feeder road at (Dawakin kudu LGA) (Covid 19 Response)				43,554,477.00	6,000,000.00	37,554,477.00
	Construction of access feeder road at (Tofa LGA)(Covid 19 Response)				52,531,319.00	9,210,000.00	43,321,319.00
	Sub Total-Capital Expenditure				392,002,675.00	156,830,000.00	235,172,675.00
	RECURRENT TOTAL				4,674,113,260.04	1,153,543,740.00	3,520,569,520.04
	CAPITAL TOTAL				9,642,674,525.00	3,171,327,842.97	6,471,346,682.03
	TOTAL ALLOCATION FOR COVID-19				14,316,787,785.04	4,324,871,582.97	9,991,916,202.07



COVID-19 EXPENDITURE AND SFTAS DISCLOSURE GUIDE

MDAs	2020			2019			2018		
	PERSONNEL COST	OVERHEAD COST	TOTAL	PERSONNEL COST	OVERHEAD COST	TOTAL	PERSONNEL COST	OVERHEAD COST	TOTAL
	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
Ministry of Finance	452,602	197,663	650,265	546,075	1,010,157	1,556,231	476,485	407,701	884,186
Ministry of Budget & Economic Planning	60,938	132,016	192,954	78,895	97,769	176,664	66,266	92,325	158,591
State Board of Internal Revenue	520,681	106,122	626,803	999,382	428,307	1,427,689	-	1,232,549	1,232,549
Office of the Accountant General	-	-	-	-	-	-	-	-	-
TOTAL	1,034,221	435,801	1,470,022	1,624,352	1,536,232	3,160,584	542,751	1,732,575	2,275,326

NOTE: Office of the Accountant General's expenditure has been consolidated into the Ministry of Finance expenditure. Moreover, the amount N1,232,549,000.00 for the Kano State Board of Internal Revenue was their cost of collections paid during the FY 2018 which was used to pay their Salary and Personnel Cost from their end.



Prepared by:

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