



Report of the
ACCOUNTANT
GENERAL



IPSAS FINANCIAL STATEMENTS

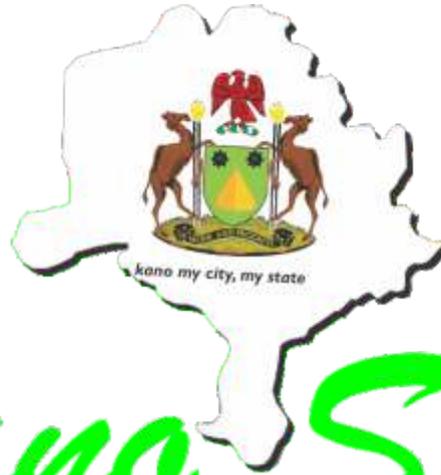
for the year ended...

31ST DECEMBER 2021



2021

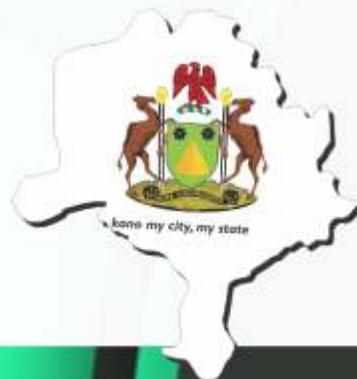
KANO STATE GOVERNMENT



Kano State
Government
of Nigeria



REPORT OF THE ACCOUNTANT GENERAL IPSAS ACCRUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021





His Excellency,

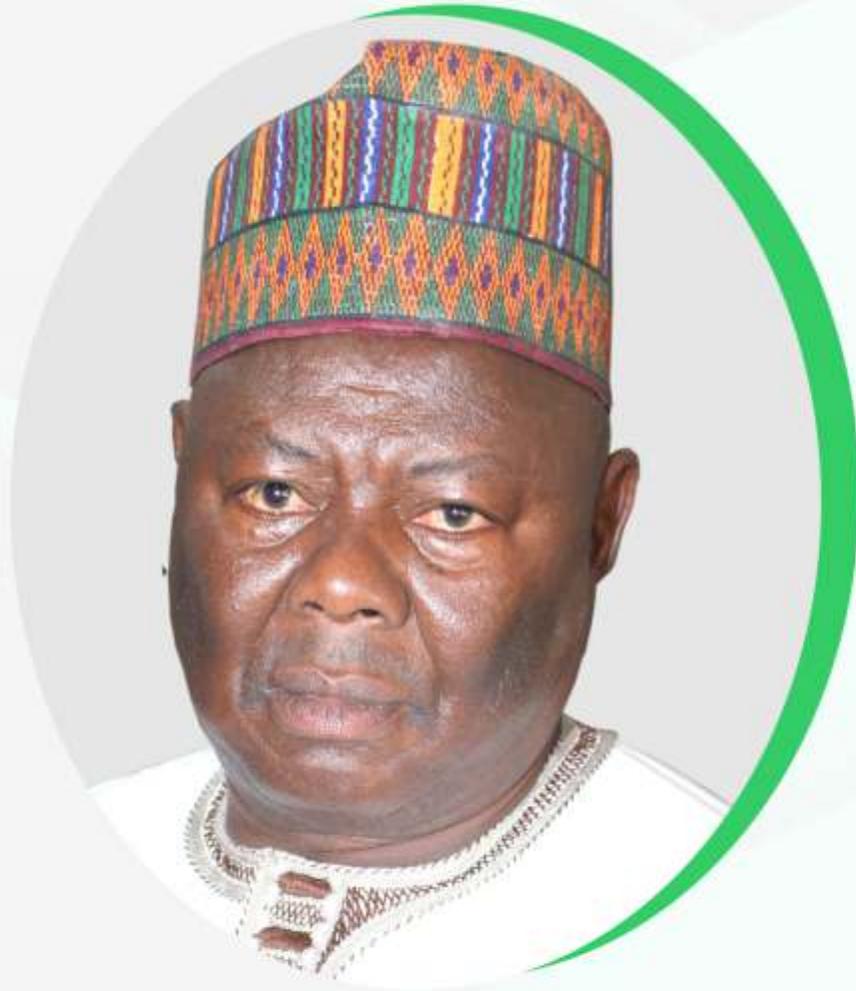
Dr. Abdullahi Umar Ganduje, OFR
Executive Governor, Kano State





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





Shehu Abbas Mu'azu, CNA
Accountant General
Ministry of Finance, Kano State





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





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





TECHNICAL TEAM



Zaharaddeen Lawan,
CNA, FIMC, CMC



Rabi'u Abdullahi,
CNA, FIMC, CMC



Abdulhadi Hamza,
CNA, ACTI, FIMC, CMC



Nafi'u Garba, CNA



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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 true and fair view of Kano State Government's financial position as at the year ended 31st December 2021.

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





AUDIT CERTIFICATE



OFFICE OF THE AUDITOR GENERAL

KANO STATE

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

Telephone: (064)664400
Fax (064) 663603

website: <https://audit.kn.gov.ng>

Email: kanostateaudit@gmail.com

In case of reply Quote Ref. No.
AUD/C/ADM-89/XXIV/

23rd June, 2022
24 Zhul-Qadah 1443

Audit Certificate

The Accounts of the Government of Kano State of Nigeria for the year ended 31st December, 2021 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 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, 2021 and its financial transactions for the fiscal year then ended.

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

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





REPORT OF THE ACCOUNTANT GENERAL WITH
IPSAS ACCRUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31ST DECEMBER 2021

MAIN STATEMENTS...





Statement of Financial Performance

Description	Notes	2021	2020
		N'000	N'000
Revenue			
Revenue from Non-exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a ii	57,427,460	50,516,097
Value Added Tax (VAT)-(FAAC)	1b ii	39,134,733	27,422,739
Other Receipts (FAAC)	2b	17,381,387	7,478,125
Sub-total		113,943,580	85,416,961
State:			
Tax Revenue	4	18,531,068	18,178,914
Other Revenue	5	581,492	1,190,571
Sub-total		19,112,560	19,369,485
Total Revenue from Non-Exchange Transactions		133,056,140	104,786,446
Revenue from Exchange Transactions:			
MDAs Revenue	6	21,870,584	13,640,961
Investments Income	7	499,066	7,404
Total Revenue from Exchange Transactions		22,369,650	13,648,365
Total Operating Revenue		155,425,790	118,434,811
Expenses:			
Wages, salaries and employee benefits	8b	63,628,476	62,843,871
Transport & Travelling-General	9	1,464,361	844,848
Utilities General	10	2,820,764	276,336
Materials & Supplies - General	11	7,276,490	2,072,834
Maintenance Services - General	12	1,095,290	2,577,191
Training General	13	1,203,043	2,094,766
Other Services	14	3,861,381	2,751,682
Consulting and Professional Services-General	15	1,589,895	141,505
Fuel & Lubricant - General	16	2,358,904	918,592
Financial Charges - General	17	416,353	7,240





Statement of Financial Performance

Description	Notes	2021	2020
		N'000	N'000
Miscellaneous Expenses - General	18	714,520	7,556,444
Grants and Other Contributions - General	19	1,633,869	2,438,422
Cost of IGR Collections	20	3,068,172	3,569,500
Depreciation	21	25,507,120	12,345,353
Bad Debt written off	22	-	700,855
Public Debt Charges	23	4,793,475	1,999,730
Loss from Exchange Translations	37a	1,923,673	-
Total Operating Expenses		123,355,786	103,139,169
Surplus for the year		32,070,004	15,295,642

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





Statement of Financial Position

Description	Notes	2021	2020
		N'000	N'000
Assets			
Current assets			
Cash and Cash Equivalents	24	31,501,621	14,297,915
Receivables	25	14,364,192	9,989,486
Inventories (Stock)	26	47,863	1,074,496
Total Current Assets		45,913,676	25,361,897
Non-current Assets			
Plants, Properties & Equipments (PPE)	27	97,794,481	49,531,513
Unclassified Assets	28	140,838,040	140,838,040
Investment in Securities	29	8,051,121	7,558,968
Investment in Properties	30	22,751,132	23,065,602
Total Non-Current Assets		269,434,774	220,994,123
Total Assets		315,348,450	246,356,020
Liabilities			
Current liabilities			
Payables and Other Liabilities	31	43,290,413	31,293,236
Current portion of Long Term Borrowing	32i	10,940,571	2,882,896
Total Current Liabilities		54,230,984	34,176,132
Non-current liabilities			
Long term Borrowing	32ii	120,684,587	71,855,498
Total Non-Current Liabilities		120,684,587	71,855,498
Total Liabilities		174,915,571	106,031,630
Net Assets/Equity			
Accumulated surplus	38	140,432,879	140,324,390
Total Net Assets/Equity		315,348,450	246,356,020





Statement of Changes in Net Assets & Equity

Description	Note	Suplus/Deficit	Other Reserves	Capital Grants	Total
Opening Balance 1st January, 2021		113,805,714	(2,875,561)	29,394,237	140,324,390
Additional grants Received		-	-	7,999,256	7,999,256
Suplus for the year 2021		32,070,004	-	-	32,070,004
		145,875,718	(2,875,561)	37,393,493	180,393,650
Changes/Correction of Prior Year Errors					
Changes in Prior years' Surplus	34	6,969,148			6,969,148
Changes in Capital Grants	35			(10,759,090)	(10,759,090)
Changes in other Equity	36		(34,760,023)		(34,760,023)
Changes in Exchange Translation	37		(1,410,805)		(1,410,805)
		6,969,148	(36,170,828)	(10,759,090)	(39,960,771)
Balance as at 31st December, 2021		152,842,844	(39,046,390)	26,634,404	140,432,879

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





Statement of Cash Flow

DESCRIPTION	NOTES	2021	2020
		N'000	N'000
Cash flows from Operating Activities			
Revenue:			
Revenue from Non-exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a	56,166,515	52,553,524
Value Added Tax (VAT)-(FAAC)	1a	38,586,912	26,280,519
Other Receipts (FAAC)	2a	13,220,623	7,385,026
Sub-total		107,974,050	86,219,069
State:			
Tax Revenue	4	18,531,068	18,178,914
Other revenue	5i	255,135	291,605
Sub-total		18,786,203	18,470,519
Total revenue from Non-Exchange Transactions		126,760,253	104,689,588
Revenue from exchange transactions:			
MDAs Revenue	6	21,870,584	13,640,961
Total revenue from Exchange Transactions		21,870,584	13,640,961
Total Inflows from operating activities		148,630,837	118,330,549
Outflows:			
Wages, salaries and employee benefits	8b	(63,636,295)	(63,012,997)
Transport & Travelling	9	(1,464,361)	(844,848)
Utilities General	10	(2,820,764)	(276,336)
Materials & Supplies	11	(7,276,490)	(2,072,834)
Maintenance Services	12	(1,095,290)	(2,577,191)
Training General	13	(1,203,043)	(2,094,766)
Other Services	14	(3,861,381)	(2,751,682)
Consulting and Professional Services	15	(1,589,895)	(141,505)
Fuel & Lubricant	16	(2,358,904)	(918,592)
Financial General	17	(416,353)	(7,240)
Miscellaneous General	18	(714,520)	(7,556,444)
Grants and Other Contributions	19	(1,633,869)	(2,438,422)





Statement of Cash Flow

DESCRIPTION	NOTES	2021	2020
		N'000	N'000
Cost of IGR collection	20	(3,068,172)	(3,569,500)
Public Debt Charges	23	(4,793,475)	-
Aids and Grants Expenditure	3	-	(17,552,047)
Total outflows from operating activities		(95,932,811)	(105,814,405)
Net cash flows from operating activities		52,698,026	12,516,144
Cash flows from investing activities			
Capital Expenditure:			
Plants, Properties & Equipments (PPE)	27	(73,781,975)	(37,521,580)
Proceeds from Sales of Assets	5ii	11,887	52,323
Proceeds from Sales of Investment in Properties	5ii	314,471	846,645
Dividend Received	7i	-	4,027
Total Outflows from investing activities		(73,455,617)	(36,618,585)
Net cash flows used in investing activities		(73,455,617)	(36,618,585)
Cash flows from financing activities			
Aids and Grants (Capital Receipts)	3	11,801,455	23,707,410
Aids and Grants (Expenditure)	3	(8,487,582)	-
Proceeds from Borrowing	33	42,425,000	954,462
Repayment of Borrowing	23	(7,777,576)	(4,136,805)
Net cash flows used in financing activities		37,961,297	20,525,067
Net Cash Flow from all Activities		17,203,706	(3,577,376)
Opening cash and cash equivalent		14,297,915	17,875,291
Closing cash and cash equivalent		31,501,621	14,297,915

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





Statement of Comparison of Budget & Actual Amounts

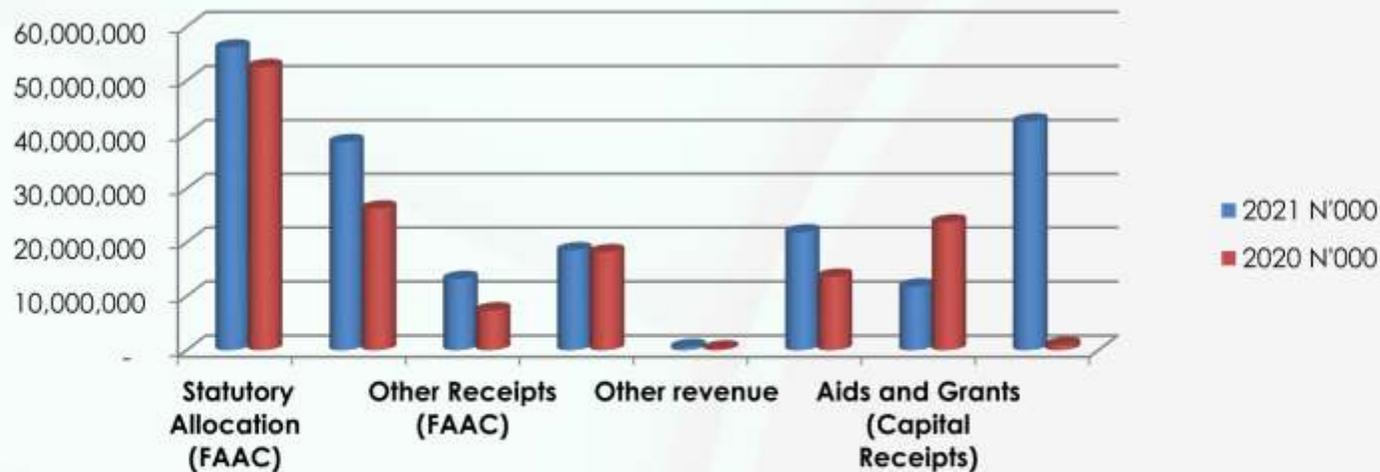
Description	ACTUAL RECEIPTS & PAYMENTS	Budgeted 2021			VARIANCE ON FINAL BUDGET	
		ORIGINAL	REVISED	FINAL	e=a-d/d-a	f = (a-d/d-a)%/b
		a	b	c	d=b+c	
	N'000	N'000	N'000	N'000	N'000	%
Recurrent Revenue						
Total Recurrent Revenue	217,481,565	177,936,731	63,802,371	241,739,102	(24,257,537)	(10)
Statutory Allocation	56,166,515	52,250,000	-	52,250,000	3,916,515	7
Value Added Tax (VAT)	38,586,912	28,401,875	-	28,401,875	10,185,038	36
Other Federation Account	13,220,623	1,969,327	1,200,000	3,169,327	10,051,296	317
Internally Generated Revenue (IGR)	40,401,652	25,217,159	5,000,000	30,217,159	10,184,493	34
Other Reciepts (State)	581,492	-	-	-	581,492	-
Total Receipts	148,957,194	107,838,360	6,200,000	114,038,360	(24,257,537)	(21)
Grants	11,801,455	36,263,166	6,319,207	42,582,373	(30,780,918)	(72)
Loans	42,425,000	27,000,000	34,420,000	61,420,000	(18,995,000)	(31)
Other Capital Receipts	-	6,572,098	16,863,164	23,435,262	(23,435,262)	(100)
Treasury Opening Balance	14,297,915	263,106	-	263,106	14,034,809	-
Total Recurrent Receipt & Capital Receipt	68,524,370	70,098,370	57,602,371	127,700,741	(48,515,074)	(38)
Recurrent Expenditure						
Personnel cost	63,636,295	60,949,129	3,022,321	63,971,450	335,155	1
Overhead cost	22,801,001	15,993,403	(70,243)	15,923,160	(6,877,841)	(43)
Debt Service	4,793,475	4,100,000	2,623,539	6,723,539	1,930,064	29
Grants and Subsidized	1,633,869	2,444,297	6,712,493	9,156,790	7,522,921	82
Capital expenditure	90,047,133	94,449,902	51,514,262	145,964,163	55,917,031	38
IGR Cost of collection	3,068,172	-	-	-	(3,068,172)	-
Total payments	185,979,944	177,936,731	63,802,371	241,739,102	55,759,158	23
Net Receipts	31,501,621	-	-	-	-	-





COMPARISON OF ACTUAL INFLOW BETWEEN YEAR 2021 & 2020

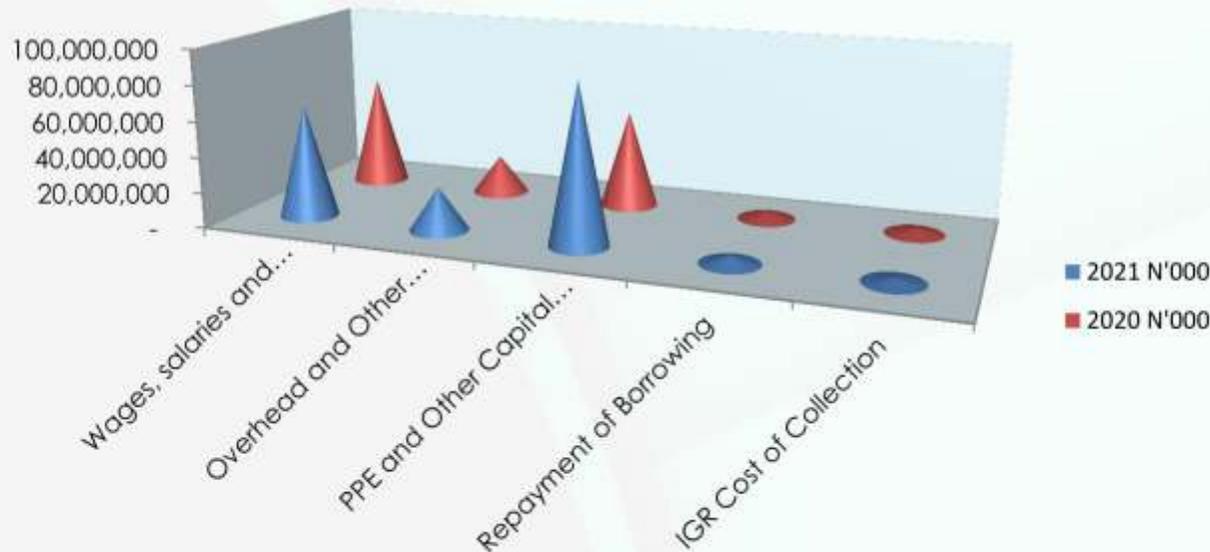
DESCRIPTION	2021	2020
	N'000	N'000
Statutory Allocation (FAAC)	56,166,515	52,553,524
Value Added Tax (VAT)-(FAAC)	38,586,912	26,280,519
Other Receipts (FAAC)	13,220,623	7,385,026
Tax Revenue	18,531,068	18,178,914
Other revenue	581,492	291,605
MDAs Revenue	21,870,584	13,640,961
Aids and Grants (Capital Receipts)	11,801,455	23,707,410
Proceeds from Borrowing	42,425,000	954,462
Total Inflows	203,183,649	142,992,421





COMPARISON OF ACTUAL OUTFLOW BETWEEN YEAR 2021 & 2020

DESCRIPTION	2021	2020
	N'000	N'000
Wages, salaries and employee benefits	63,636,295	63,012,997
Overhead and Other Recurrent Expenditure	24,434,870	21,679,861
PPE and Other Capital Expenditure	90,047,133	55,073,627
Repayment of Borrowing	4,793,475	4,136,805
IGR Cost of Collection	3,068,172	3,569,500
Total Outflows	185,979,944	147,472,790

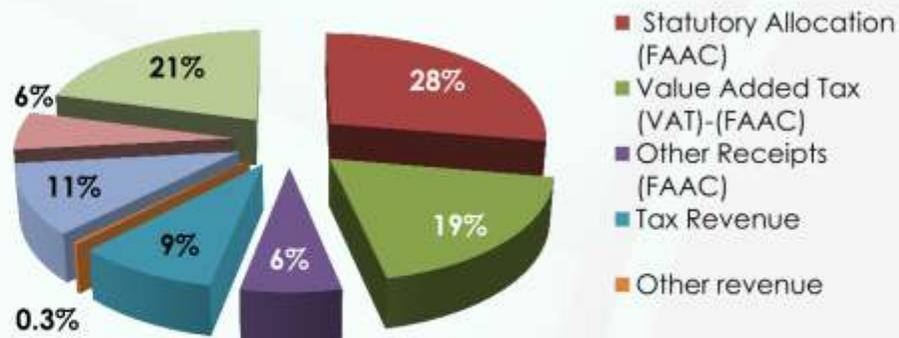




PERCENTAGE CONTRIBUTIONS OF ACTUAL INFLOWS FOR THE YEAR ENDED 31ST DEC, 2021

DESCRIPTION	2021	Percentage	%
	N'000		
Statutory Allocation (FAAC)	56,166,515		27.6
Value Added Tax (VAT)-(FAAC)	38,586,912		19.0
Other Receipts (FAAC)	13,220,623		6.5
Tax Revenue	18,531,068		9.1
Other revenue	581,492		0.3
MDAs Revenue	21,870,584		10.8
Aids and Grants (Capital Receipts)	11,801,455		5.8
Proceeds from Borrowing	42,425,000		20.9
Total Inflows	203,183,649		100

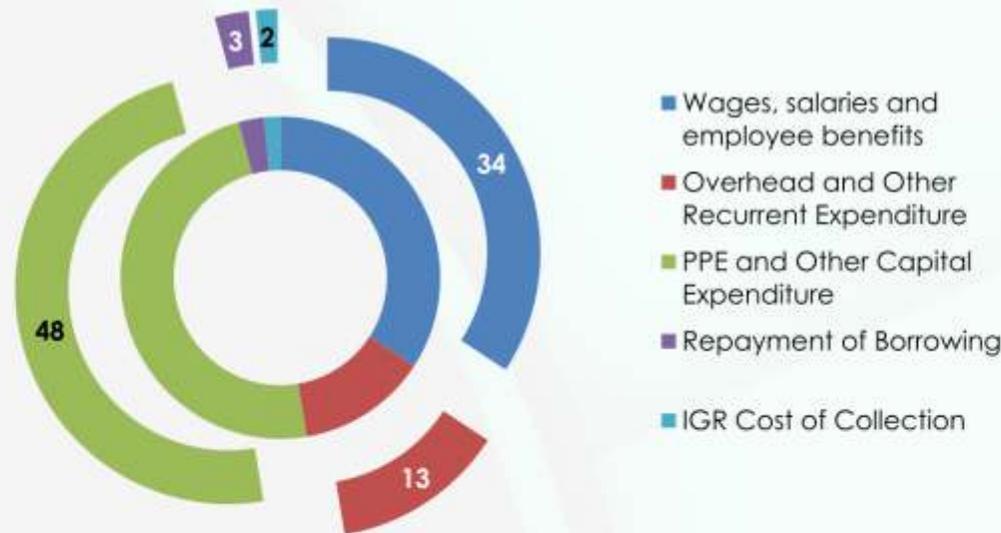
Percentage Contribution of Inflows





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

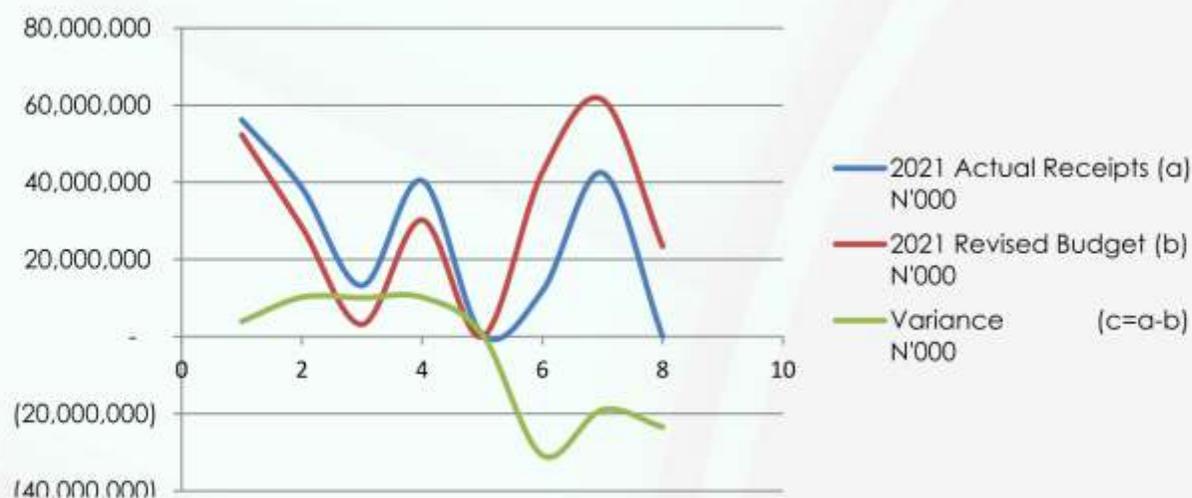
DESCRIPTION	2021	Percentage
	N'000	%
Wages, salaries and employee benefits	63,636,295	34
Overhead and Other Recurrent Expenditure	24,434,870	13
PPE and Other Capital Expenditure	90,047,133	48
Repayment of Borrowing	4,793,475	3
IGR Cost of Collection	3,068,172	2
Total Outflows	185,979,944	100





COMPARISON BETWEEN ACTUAL AND BUDGETED INFLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2021

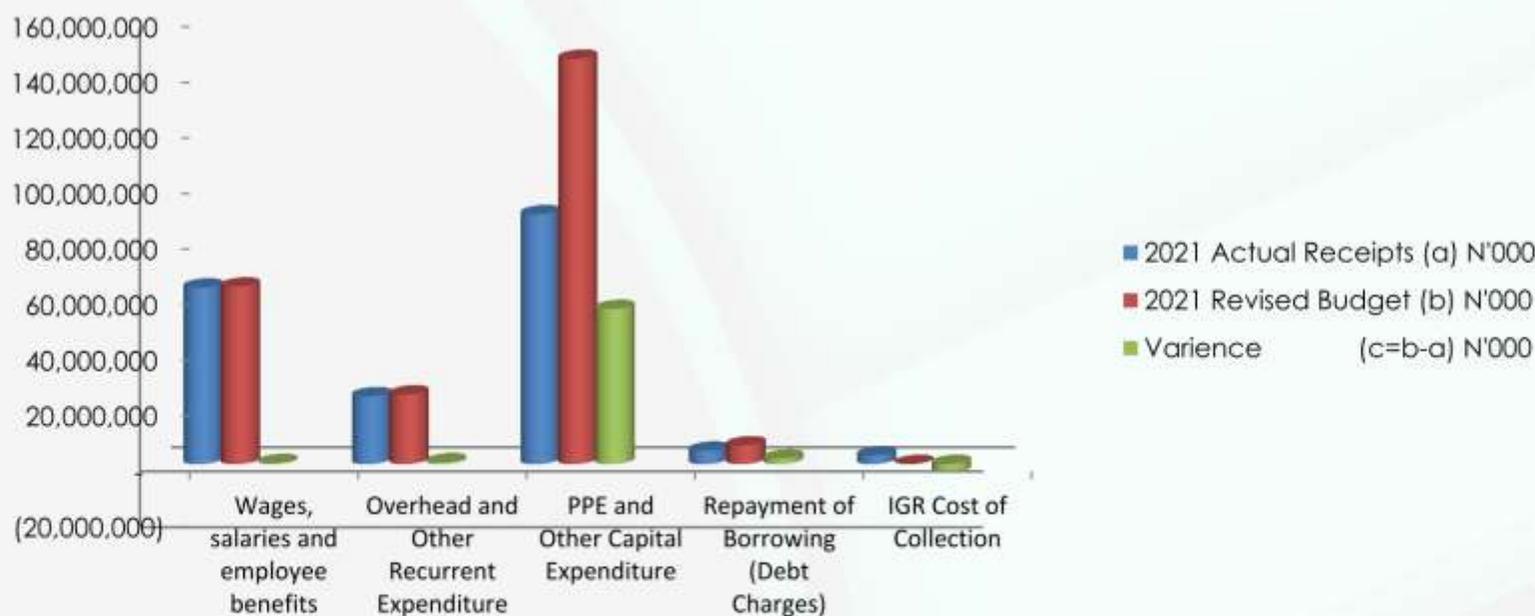
DESCRIPTION	2021 Actual Receipts	2021 Revised Budget	Variance	Budget Deviation
	(a)	(b)	(c=a-b)	d = (c/b)%
	N'000	N'000	N'000	%
Statutory Allocation (FAAC)	56,166,515	52,250,000	3,916,515	7
Value Added Tax (VAT)-(FAAC)	38,586,912	28,401,875	10,185,038	36
Other Receipts (FAAC)	13,220,623	3,169,327	10,051,296	317
Tax Revenue	40,401,652	30,217,159	10,184,493	34
Other Revenue	581,492	-	581,492	0
Aids and Grants (Capital Receipts)	11,801,455	42,582,373	(30,780,918)	(72)
Proceeds from Borrowing	42,425,000	61,420,000	(18,995,000)	(31)
Other Capital Receipts	-	23,435,262	(23,435,262)	(100)
Total Inflows	203,183,649	241,475,996	(38,292,346)	(16)





COMPARISON BETWEEN ACTUAL AND BUDGETED OUTFLOWS FOR THE ENDED 31ST DECEMBER, 2021

DESCRIPTION	2021 Actual Receipts (a)	2021 Revised Budget (b)	Variance (c=b-a)	Budget Deviation d = (c/b)%
	N'000	N'000	N'000	%
Wages, salaries and employee benefits	63,636,295	63,971,450	335,155	1
Overhead and Other Recurrent Expenditure	24,434,870	25,079,949	645,080	3
PPE and Other Capital Expenditure	90,047,133	145,964,163	55,917,031	38
Repayment of Borrowing (Debt Charges)	4,793,475	6,723,539	1,930,064	29
IGR Cost of Collection	3,068,172	-	(3,068,172)	-
Total Outflows	185,979,944	241,739,102	55,759,158	23





REPORT OF THE ACCOUNTANT GENERAL WITH
IPSAS FINANCIAL STATEMENTS FOR THE
YEAR ENDED 31ST DECEMBER 2021

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 deemed necessary by the Kano State Government.

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.

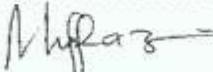
31. CONTINGENT ASSETS

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


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





REPORT OF THE ACCOUNTANT GENERAL WITH
IPSAS ACCRUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31ST DECEMBER 2021

NOTES TO THE FINANCIAL STATEMENTS...





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
1a	1101	FAAC ALLOCATION		
	11010101	Statutory Allocation	56,166,515	52,553,524
	11010201	Value Added Tax (VAT)	38,586,912	26,280,519
			94,753,428	78,834,043
1ai		Note*		
		Statutory received in the year ended 2020		52,553,524
		Less: Statutory for Dec 2019 Rec in Jan 2020		(5,757,239)
		Eleven months FAAC Received		46,796,285
		Add: Statutory for Dec 2020 in Jan 2021		4,019,438
		Adjusted Statutory for the year 2020		50,815,723
1aii		Statutory Allocation received in the year ended 2021	56,166,515	
		Less: Statutory Allocation for Dec 2020 Rec in Jan 2021	(4,019,438)	
		Eleven months Statutory Allocation Received	52,147,078	
		Add: Statutory Allocation for Dec 2021 in Jan 2022	5,280,382	
		Adjusted Statutory Allocation for the year 2021	57,427,460	
1bi		Note*		
		VAT received in the year ended 2020		26,280,519
		Less: VAT for Dec 2019 Rec in Jan 2020		(2,099,918)
		Eleven months VAT Received		24,180,601
		Add: VAT for Dec 2020 in Jan 2021		3,242,137
		Adjusted VAT for the year 2020		27,422,738





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
1bii		Value Added Tax received in the year ended 2021	38,586,912	
		Less: Value Added Tax for Dec 2020 Rec in Jan 2021	(3,242,137)	
		Eleven months Value Added Tax Received	35,344,775	
		Add: Value Added Tax for Dec 2021 in Jan 2022	3,789,958	
		Adjusted Value Added Tax for the year 2020	39,134,733	
		*Details of Statutory Allocation and VAT (See, Schedule 1)		
2a	110110	Other Receipts (FGN)		
	11010401	Exchange Differential Gain.	264,461	852,918
	11010501	NNPC Additional Refund	-	885,520
	11010601	Excess Bank Charges	21,023	7,366
	11010601	None Oil Excess Revenue	7,596,856	-
	11010601	Oil Excess Revenue Acct	6,611	-
	11010601	Foreign Excess Crude Oil	3,180,988	-
	11010601	Domestic Excess Crude Oil	283,166	-
	11010601	Excess None Oil Account	3,939,280	-
	11010801	Solid Minerals	75,126	-
	11010901	Forex Equalization Fund	230,665	2,534,138
	11011001	Other OAGF	-	3,105,084
			15,598,177	7,385,026
		Note*		
		Other Receipts from FAAC in the year ended 2020		7,385,026
		less: Other Receipts for Dec 2019 Rec in Jan 2020		(11,786)





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
		Eleven months Other FAAC Received		7,373,290
		Add: Other Receipts for Dec 2020 in Jan 2021		494,286
		Adjusted Other Receipts for the year 2020		<u>7,867,576</u>
2b		Other Receipts from FAAC in the year ended 2021	15,598,177	
		less: Other Receipts for Dec 2020 Rec in Jan 2021	(494,286)	
		Eleven months Other FAAC Received	<u>15,103,891</u>	
		Add: Other Receipts for Dec 2022 in Jan 2022	2,277,496	
		Adjusted Other Receipts for the year 2020	<u>17,381,387</u>	
		Note 1* Other Receipts January to December 2021		
		Other Receipt for the year 2021 as per FAAC File	15,598,177	
		Less: Actual 2021 Other Receipts as per Bank Statement	<u>13,220,623</u>	
		Amount Receivable for the year 2021	<u>2,377,554</u>	
		Note 2*		
		Other Receipts January 2022 as per Kano State FAAC Bank Statement	3,201,679	
		Other Receipts January 2022 as per FAAC File	(2,277,496)	
		Difference for the month of January 2022	<u>924,183</u>	
		Amount yet to receive as at 31st January 2022	<u>1,453,371</u>	
		*Details of other receipts (See, Schedule 2)		





Notes to the Financial Statements

NOTES	CODES	MDAs/PROJECTS	Amt Avail. for Expenditure 2021	EXPENDITURE 2021	BAL. AS AT 31st DEC, 2021
3	130101	Aids & Grants			
3i	13010101	Internal Grants			
1		Kano State College of Education And Preliminary Studies (KSCEPS)	435,310	399,943	35,366
2		Yusuf Maitama Sule University, Kano	1,265,844	989,379	276,464
3		Kano State Library Board	10,203	10,000	203
4		Kano State Qur'anic And Islamiyya Schools Mngt. Board	100,703	89,178	11,525
5		University of science and tecnology wudil	2,624,324	2,145,920	478,404
6		Accountant General MOF	686,535	686,535	-
7		Kano State Polytechnic	984,463	550,381	434,608
8		Saadatu Rimi College of Education Kumbotso Kano	343,014	255,402	87,612
9		Kano State Bureau of Statistics	27,032	26,050	981
10		COVID 19	675,128	-	675,128
		Sub-total	7,152,555	5,152,789	2,000,292
3ii	13020401	External Grant			
11		Kano state primary health care mgt board;			
a		Primary Health care Management Board (PHCMB)	584,563	478,317	106,246
b		UNICEF	632,216	510,710	121,507
c		Routine Immunization Activities	160,402	137,093	23,308
e		HMOU	405,366	392,866	12,500





Notes to the Financial Statements

NOTES	CODES	MDAs/PROJECTS	Amt Avail. for Expenditure 2021	EXPENDITURE 2021	BAL. AS AT 31st DEC, 2021
12		Ministry of health;			
a		Ministry of Healty	1,456,832	1,251,171	205,662
b		UNICEF	116,513	73,959	42,554
c		Health Basket (MoU)	508,569	459,204	49,365
d		Basic Health Care Provision Fund	77,264	112	77,152
e		Regional Disease Survellance Systems Enhancement (REDISSE)	62,415	31,361	31,054
13		UBE Matching Grants	644,761		644,761
		Sub-total	4,648,900	3,334,793	1,314,108
		Total Aids and Grants	11,801,455	8,487,582	3,314,400
		*Details of Aids and Grants (See, Schedule 3)			

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
4	1201	Tax Revenue		
	12010101	Pay As You Earn (PAYE)	16,311,865	15,558,991
	12010104	Stamp Duties	9,781	19,852
	12010107	Capital Gains Tax	8,834	10,871
	12010401	Withholding Tax On Dividend	190,838	157,445
	12010402	Withholding Tax On Rent	148,783	91,205
	12010403	Withholding Tax On Bank Interest	229,264	526,390
	12010404	Withholding Tax On Directors Fees	35,359	24,612
	12010405	Withholding Tax On Contracts	286,067	319,514





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
	12010406	Withholding on Consultancy/Professional Fees	64,067	108,375
	12010407	Withholding on Commission	113,340	52,204
	12010408	Withholding on Royalties	25,753	291
	12020413	Withholding on Consumption	24,072	99,523
	12020414	Other Direct Taxes	269,958	192
	12020415	Road Taxes	150,440	673,076
	12010501	Direct Assessment	646,308	485,133
	12010603	Development Levy	16,340	51,240
			18,531,068	18,178,914
		*Details of Internally Generated Revenue (Tax Revenue) (See, Schedule 4)		
5		Other Revenue		
5i		Revenue from other Sources		
	12021006	Prior Years Salary Over payment Refunded in 2021	7,655	141
	14070101	2% Educational Levy	247,480	139,919
	14070102	Liquidation Income	-	42,889
	14070103	Dormant Accounts Recovery	-	107,655
	14070103	Recovery (Grassroot Micro Finance Bank Limited)	-	1,000
		Sub-Total	255,135	291,604
5ii		Proceeds from Sales of Assets/Investments		
	12020614	Proceeds from the Sales of Assets	11,887	52,322
	14050201	Proceeds from the Sales of Investment in Properties	314,471	846,645
		Sub-Total	326,357	898,966
		Grand Total	581,492	1,190,571





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
		*Note		
		Proceeds from Sales of Investment in Properties (Sales of GPs/Houses)		
		Description	GPs	Houses
		Sales	-	314,471
		Total	-	314,471
6	1202	MDAs Revenues (Revenue from exchange transactions)		
	120201	Licences General	3,233,771	869,523
	120204-120205	Fines and Fees General	11,525,246	6,423,613
	120206-120207	Earning and Sales General	631,816	892,624
	12020759	Back Duty Recovery	6,479,751	5,455,201
		Total MDAs Revenues	21,870,584	13,640,961
		*Details of Internally Generated Revenue (MDAs Revenue) (See, Schedule 4)		
7	120211	Investments Income		
7i	12021102	Dividend Received		
		Sterling Bank	-	4,026
		Sub-Total	-	4,026





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
7ii	12021103	Increase/(Decrease) in Quoted investment		
		Access Bank Nigeria Plc.	36	(82)
		Sterling Bank Plc	(2,842)	316
		Unity Bank	(10,999)	3,143
		WAPIC	2	1
		Sub-Total	(13,803)	3,377
7iii	12021103	Increase/(Decrease) in Unquoted investment & Bank Deposit		
		Deposit with Crown Agent	6,810	-
		Sovereign Wealth Fund	506,058	-
		Sub-Total	512,868	-
		Grand Total	499,065	7,404
		*Details of Investments (See, Schedule 7)		
8a	210101	Salaries, Wages and Employee benefits		
	21010101	Staff cost- salaries and wages	56,767,664	56,792,288
	21010103	Consolidated Revenue Fund (CRF) charges	39,512	39,512
	21020202	Staff cost- pension defined contribution plan	6,829,118	6,181,197
			63,636,295	63,012,997





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
8b		Note*		
		Total Salaries, Wages & Employee Benefits	63,636,295	
		Add:		
		Salary arreas for 2020 on Payroll	-	
			63,636,295	
		Less: Salary Arreas Paid in 2020	-	
			63,636,295	
		Less:		
		Salary Over paid in previous years Refunded in 2020	(7,655)	
		Salary Over paid in 2020 Refunded in 2021	(164)	(7,819)
		Adjusted Salary for the year 2021	63,628,476	
		Note*		
		Total Salary for the year 2020		63,012,997
		Less: Salary paid in 2020 refunded in 2021		(164)
				63,012,834
		Note*		
		Previous Years Over paid Salary and wages	1,851	
		Less: Refund in 2021	(1,801)	
		Receivable Salaries & Wages as at December 2021	50	

***Details of Personnel Cost (See, Schedule 5 & 6)**





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
9	220201	Transport & Travel (General)		
	22020101	Local Travel & Transport: Training	464,361	268,491
	22020102	Local Travel & Transport: Others	552,139	320,011
	22020103	International Travel & Transport: Training	322,150	201,145
	22020104	International Travel & Transport: Others	125,711	55,201
		Total Transport & Travel	1,464,361	844,848
10	220202	Utilities (General)		
	22020201	Electricity Charges	523,550	135,074
	22020202	Telephone Charges	56,000	17,000
	22020203	Internet Access Charges	352,004	52,071
	22020204	Satellite Broadcasting Access Charges	500,924	25,669
	22020205	Water Rates	425,111	20,520
	22020208	Software Charges/License Renewal	947,975	5,001
	22020209	Other Utilities	15,200	21,001
		Total Utilities	2,820,764	276,336
11	220203	Materials & Supplies (General)		
	22020301	Office Stationaries/Computer Consumables	677,845	302,000
	22020302	Books	253,999	10,000
	22020303	News Papers	12,500	2,401
	22020304	Magazines and Periodicals	5,041	2,011
	22020305	Printing of Non Security Documents	125,001	29,110





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
	22020306	Printing of Security Documents	245,120	162,001
	22020307	Drugs/Laboratory/Medical Supplies	1,003,354	30,021
	22020309	Uniforms & Other Clothing	528,994	207,011
	22020310	Teaching Aids & Instruction Materials	488,792	159,001
	22020311	Food Stuff/Catering Material Supplies	3,564,228	1,102,008
	22020312	Sanitary Materials	105,587	5,044
	22020313	Water treatment chemicals(abattoir)	124,500	30,002
	22020314	Examination Materials	135,500	31,224
	22020316	Other Material and Supplies	6,029	1,000
		Total Materials & Supplies	7,276,490	2,072,834
12	220204	Maintenance Services (General)		
	22020401	Maintenance of Motor Vehicle/Transport Equipments	422,150	351,008
	22020402	Maintenance of Office Furniture	105,009	112,000
	22020403	Maintenance of Office Building/Residential Qtrs	322,010	280,453
	22020404	Maintenance of Office IT Equipments	46,250	122,010
	22020405	Maintenance of Plants/Generators	100,500	201,220
	22020406	Other Maintenance Services	51,451	1,201,500
	22020407	Maintenance of Other Infrastructure	10,001	1,000
	22020410	Maintenance of Street Lightens	15,879	5,000
	22020411	Maintenance of Communication Equipments	852	1,200
	22020417	Maintenance of Other Infrastructure	21,188	301,800
			1,095,290	2,577,191





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
13	220205	Training (General)		
	22020501	Local Training	926,598	1,822,145
	22020502	International Training	276,445	272,621
			1,203,043	2,094,766
14	220206	Other Services (General)		
	22020601	Security Services	709,554	378,220
	22020602	Office Rent	23,500	25,000
	22020603	Residential Rent	56,811	22,100
	22020604	Security Vote (Including Operation)	2,194,304	1,826,110
	22020605	Cleaning and Fumigation Services	877,212	500,252
		Total ther Services	3,861,381	2,751,682
15	220207	Consulting & Professional Services (General)		
	22020701	Financial Cunsultancy	100,012	24,361
	22020702	Information Technology Consultancy	338,700	52,400
	22020703	Legal Services	52,334	12,210
	22020704	Engineering Services	198,221	7,000
	22020706	Surveying Services	333,369	2,371
	22020707	Agricultural Consultancy	254,808	150
	22020708	Medical Consultancy	152,333	22,011
	22020709	Audit Consultancy	12,600	5,000
	22020710	Research And Documentations	120,111	1,002
	22020712	Other Financial Consulting	27,407	15,000
		Total Consulting & Professional Service	1,589,895	141,505





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
16	220208	Fuel & Lubricant (General)		
	22020801	Motor Vehicle Fuel Cost	512,440	300,124
	22020803	Plant/Generator Fuel cost	1,685,700	616,467
	22020806	Cooking Gas Fuel cost	160,764	2,001
		Total Fuel & Lubricant	2,358,904	918,592
17	220209	Financial charges (General)		
	22020901	Bank Charges (Other than Interest)	166,478	5,124
	22020902	Insurance Premium	233,522	1,315
	22020904	Other Bank Charges	16,353	801
		Total Financial charges	416,353	7,240
18	220210	Miscellaneous Expenses (General)		
	22021001	Refreshments & Meals	152,000	200,447
	22021002	Honourarium & Sitting Allowances	225,558	399,821
	22021003	Publicity & Advertisement	28,330	43,222
	22021004	Medical Expenses - Local	59,800	25,033
	22021006	Postage & Courier Cost	15,000	50,214
	22021007	Welfare Package	33,000	389,082
	22021008	Subscription to Professional Bodies	10,000	51,000
	22021009	Sporting Activities	45,112	22,014
	22021010	Direct Teaching & Laboratory Cost	40,011	44,988
	22021011	Other Miscellaneous Expenses	5,102	6,207,111





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
	22021019	Medical Expenses - International	100,000	122,010
	22021021	Special Days/Celebration	607	1,502
		Total Miscellaneous Expenses	714,520	7,556,444
19	220401	Grants & Other Contribution		
	22040105	Grants to Government Owned Companies/Parastatals-Current	1,633,869	2,413,422
	22040109	Grants to Communities/NGOs	-	25,000
		Total Grants & Other Contribution	1,633,869	2,438,422
		*Details of Overhead Cost (See, Schedule 8)		
20	22020701	Cost of IGR Collection		
		Split Payment to Lead Consultants	2,789,247	2,229,060
		1.5% Commission	278,925	1,340,440
		Total	3,068,172	3,569,500
21	24	Depreciation		
	2401	Depreciation on Plants Properties and Equipments (PPE)		
	240101	Land and Buildings (General)	574,530	360,903
	240104	Motor Vehicles (General)	1,338,367	426,786
	240102	Infrastructure Assets (General)	21,606,078	10,351,825
	240103	Plants and Machineries (General)	439,563	2,747
	240105	Office Equipments (General)	122,747	1,198,184
	240106	Furniture and Fixture (General)	318,572	3,736
		Life Assets (General)	2,540	1,172
			25,507,120	12,345,353





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
22	270102	Bad Debt Written-off (Irrecoverable Loan)		
		Small Scale - Loan	-	529,125
		Luxury Busses - Loan	-	171,730
			-	700,854
23	2206	Repayment of Loan (Total Debt Service)		
	220303	Principal Amount	7,777,576	2,137,076
	220601 & 220602	Public Debt Charges	4,793,475	1,999,730
		12,571,051	4,136,805	
		*Details of Repayment (See, Schedule 10)		
24	310201	Cash and cash equivalents		
	31020103	MDAs Bank Balances (Annual Board of Survey)	4,750,900	3,738,755
	31020104	Treasury Bank Balances	23,338,169	4,311,930
	31020106	Capital Receipts (Grants) Balances	3,313,875	6,155,363
	31020108	Deposit with Crown Agent	98,676	91,866
		31,501,621	14,297,915	
		*Details of Cash and Cash equivalents (See, Schedule 9 & 12)		
25	31060	Receivables		
	31060401	Revolving Loans Granted	638,752	668,569
	31060401	FAAC Arrears	13,725,391	6,964,782
	31060401	Investments Income	-	2,565
	31060401	Salary Over payment Arrears	50	1,851
	31060401	Grants Receivables	-	2,340,159
	31060401	Recovery (Grassroot Micro Finance Bank Limited)	-	11,560
		14,364,192	9,989,486	
		*Details of Receivable (See, Schedule 14)		





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
26	310501	Inventories (Stock)		
		MDAs		
		Deputy Governors Office	100	-
		School Of Health Technology	12,510	
		Drugs Management and Consumable Supplies Agency	1,996	195
		Due Process Bureau	-	228
		Kano Printing Press	-	30
		Kano State Drugs Agency	-	5,347
		Kano State House of Assembly	-	395
		Kano State Independence Electoral Commission	50	52
		Kano State Senior Secondary School Management Board	506	588
		KHEDCO		
		Ministry for Higher Education	142	28
		Ministry for Local Government	-	243
		Ministry for Youth and Development	-	116
		Ministry of Culture & Tourism	-	42
		Ministry of Education	-	119
		Ministry of Finance	188	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	-	
		Ministry of Justice	-	





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
		Ministry of Water Resources	-	1,031
		Office of the Auditor General (Local Government)	1,407	87
		Pension Board Trustee	505	754
		Kano State Fire Service	148	-
		Office of the Secertary to the The governor	1,707	-
		School of Basic Medwifery Kano	29	-
		Ramp Directorate	7	-
		Contributory Health Care Management Agency	133	-
		Knupda	724	-
		Office of the Executive Governor	632	-
		College of Nursing and Midwifery	133	-
		KANINVEST	1,412	-
		Judicial Service Commission	210	-
		Reasech Eval. & Political Affiars Directorate	187	-
		Ministry of Planning & Budget	1,621	-
		College of Science and Technical	69	-
		Pilgrims Welfare Board	-	146
		School of Hygene, Kano	210	600
		Science and Technical School Board	1,580	3,963
		Sharia Court of Appeal	-	1,882
		Yusuf Maitama Sule University	1,197	3,089
		Zoological and Wildlife Management Agency	20,462	18
		TOTAL	47,863	1,074,495





Notes to the Financial Statements

27	4401	Properties Plants and Equipments (PPE)	LAND & BUILDING	PLANTS AND MACHINERIES	MOTOR VEHICLE	OFFICE EQUIPMENT	FURNITURE & FIXTURE	INFRASTRUCTURE ASSETS	LIFE ASSETS	TOTAL
		Cost	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
		Opening Balance as at 1st Jan 2021	14,075,217	15,566	1,171,663	3,158,847	12,868	31,055,476	41,875	49,531,513
		Addition During the Year	8,905,974	2,914,852	3,852,834	1,304,682	1,403,006	55,368,835	31,791	73,781,975
		Reclassification								
		Disposal			(11,887)					(11,887)
		Write Offs								
		Balance Caried forward 31st December 2021 (A)	22,981,191	2,930,418	5,012,611	4,463,529	1,415,874	86,424,311	73,666	123,301,601
		Accumulated Depreciation:								
		Balance Brought Forward 1st Jan, 2021	(564,368)	(4,565)	(700,287)	(2,209,267)	(6,301)	(14,696,973)	(10,787)	(18,192,547)
		Addition During the Year 2021	(574,530)	(439,563)	(1,338,367)	(1,227,470)	(318,572)	(21,606,078)	(2,540)	(25,507,120)
		Balance Carried Forward 31st Dec, 2021 (B)	(1,138,897)	(444,127)	(2,038,654)	(3,436,738)	(324,872)	(36,303,051)	(13,327)	(43,699,667)
		Net book Value as at 31st Dec, 2021 (A-B) = C	22,406,662	2,490,855	3,674,244	3,236,059	1,097,302	64,818,233	71,126	97,794,481
	4401	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 Caried 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





Notes to the Financial Statements

	Properties Plants and Equipments (PPE)	LAND & BUILDING	PLANTS AND MACHINERIES	MOTOR VEHICLE	OFFICE EQUIPMENT	FURNITURE & FIXTURE	INFRASTRUCTURE ASSETS	LIFE ASSETS	TOTAL
	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)
27i	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

Note*

Administrative Sector	5,128,588	85,000
Economic Sector	71,265,845	38,649,673
Law and Justice	110,258	25,000
Social Service Sector	13,542,443	16,313,954
	90,047,133	55,073,627





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
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)	7,947	10,789
		Access Bank Plc (Intercontinental Bank)	609	573
		Unity Bank	42,425	53,424
		WAPIC Insurance Plc	8	6
		Sub total	50,989	64,792
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	6,240,581	5,734,625
		Niger Delta Power Holding Company	19,388	19,388
		Sub total	8,000,132	7,494,176
		Grand Total	8,051,121	7,558,968





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
30	31090106	Investments in Properties		
		Housing Corp. (Sheikh Khalifa I. Rabi, Sheikh N. Kabara & Sheikh Jaafar)	22,751,132	23,065,602
			22,751,132	23,065,602
		Note*		
		Balance brought forward as at 31st December 2020		23,065,602
		Less: Sales (Proceedings) during the year 2021		(314,471)
		Closing Balance at at 31st December 2021	22,751,132	
		*Details of Investments (See, Schedule 7)		
31	410401	Payables and other liabilities		
	41040102	Kano State Pension Fund Trustees	7,862,789	7,055,927
41030102 & 41030103		Tax Deductions	1,301,057	1,864,156
	41010101	Retetion	141,002	1,165,914
	41040105	Contractors Liabilities	31,952,720	20,726,466
	41040101	Salary Arrears	662,226	412,122
	41030214	Public Debt (FAAC)	1,370,620	68,651
		Total Payables as at 31st December, 2021	43,290,413	31,293,236
		Note*		
		adjustment of Contractors Liabilities		
		Opening Balance as at 1st January 2021		20,726,466
		Add: Verified Contractor Liabilities (2014 to 2020)		16,297,230
		Total Contractors Liabilities	37,023,696	





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
		Less: Settlement from (2014 to 2020)	(5,123,628)	
		Contractors Liabilities (2014 to 2020) after Settlement	31,900,068	
		Add: Contractors Liabilities during the year 2021	5,304,369	
		Total Contractors Liabilities for the year 2021	37,204,436	
		Less: Settlement During the year 2021	(5,251,716)	
		Closing Balance as at 31st December 2021	31,952,720	
		*Details of Payables (See, Schedule 15)		
32	4102	Total Borrowing		
	410201	Internal Debts	84,446,711	48,745,514
	410202	External Debts	47,178,446	25,992,880
			131,625,157	74,738,394
32i	4106	Current portion of Long Term Borrowing		
		Internal Debts	9,440,150	2,184,176
		External Debts	1,500,421	1,781
		Sub-Total	10,940,571	2,185,957
32ii	4203	Long Term borrowing		
		Internal Debts	75,006,561	46,127,527
		External Debts	45,678,025	23,315,846
		Sub-Total	120,684,586	69,443,373
		Grand-Total	131,625,157	71,629,330





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000
33		Proceeds from Borrowing		
33a		Internal Loan		
		Contractual Obligation	18,425,000	-
		Commercial Bank Loan	20,000,000	-
		FGN Intervention (Stabilization Fund)	4,000,000	
		Sub-Total	42,425,000	-
33b		External Loan		
		NEWMAP	-	954,462
		Sub-Total	-	466,542
		Total Proceeding	42,425,000	6,085,530
		Note*		
		Loan Repayment for the year ended 2020		4,136,805
		less: Repayments for Dec 2019 Paid in Jan 2020		(123,112)
		Eleven months Loan Repayments (FAAC Deduction)		4,013,693
		Add: Repayments for Dec 2020 Paid in Jan 2021		367,500
		Adjusted Loan Repayments for the year 2020		4,381,193
		Loan Repayment for the year ended 2021	12,384,104	
		less: Repayments for Dec 2020 Paid in Jan 2021	(367,500)	
		Eleven months Loan Repayments (FAAC Deduction)	12,016,604	
		Add: Repayments for Dec 2021 Paid in Jan 2022	1,370,620	
		Adjusted Loan Repayments for the year 2019	13,387,223	
		*Details of Debt Stock (See, Schedule 10)		



Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000
34		Changes in Net Surplus	
		Statutory Arrears 2020	3,719,812
		Vat Arrears 2020	3,242,137
		Other Receipts Arrears 2020	2,832
		Investment Income Received	2,565
		Salary Refunded	1,801
			6,969,148
35	43020102	Changes in Capital Grants (Prior year adjustments)	
		NEWMAP	(945,538)
		APPEALS	(1,394,621)
		Public Debt Arrears 2020	68,651
		Capital Expenditure	(8,487,582)
			(10,759,090)
36	43020102	Changes in Other Equity (Prior year adjustments)	
		DMO Reconciliation	(28,545,208)
		Contractors Settlement During the Year 2021	(5,251,716)
		Unreported Tax Liability Settled	(200,000)
		Retention Fees Payment During the Year 2021	(763,099)
			(34,760,023)
		Note*	
		Debt Management Office (DMO) Reconciliation	
		Verified Contractors Liabilities Settlements	(18,155,941)
		Overstated Pension Contributions	(5,418,961)
		Debt Stock Adjustment	(5,610,762)





Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2021 N'000	31 Dec, 2020 N'000	
		Unreported Contract Gratuity Arrears	640,456		
			(28,545,208)		
37	43030102	Net Difference in Exchange Translation			
		Deposit with Crown Agent	6,810	7,167	
		Sovereign Wealth Fund	506,058	1,103,185	
		Foreign Debt Fair Value Adjustments (37a)	(1,923,673)	(4,236,122)	
			(1,410,805)	(3,125,770)	
		Note*			
		Crown Agent Balance as at 31st December 2021 (£177,341.38 @ N556.42)	98,676		
		Crown Agent Balance as at 31st December 2020 (£177,341.38 @ N518.02)	(91,866)		
		Gain on foreign exchange translations	6,810		
		Sovereign Wealth Fund as at 31st December 2021 (\$15111@412.99)	6,240,692		
		Sovereign Wealth Fund as at 31st December 2020 (\$15111@379.5)	(5,734,625)		
		Gain on foreign exchange translations	506,067		
37a	22090101	Foreign Debt Fair Value Adjustment (Loss on Exchange translation)			
		Description	Book Value N'000	Market Value N'000	Gain/Loss N'000
1		National Urban water Reform Sector	1,331,064	1,402,514	(71,450)
2		Multi-State Road Project	2,764,004	2,996,922	(232,918)
3		Malaria Control Booster Project	2,012,137	2,127,966	(115,829)
4		State Education sector Project	8,889,369	9,535,597	(646,228)
		Commercial Agricultural Development	6,328,385	6,821,885	(493,500)





Notes to the Financial Statements

	CODES	Description	Book Value N'000	Market Value N'000	Gain/Loss N'000
	5	Third National Fadama Development	2,104,441	2,258,051	(153,610)
	6	Health system development project 11(Add National Erosion and Watershed management proj (NEWMAP)	663,481 1,900,000	708,669 2,064,950	(45,188) (164,950)
		Total	25,992,881	27,916,554	(1,923,673)
	38	Accumulated Suplus/(Deficit)			
		Opening Balance as at 1st January 2021	140,324,390		
		Surplus for the year 2021	32,070,004		
		Additional Capital Grants	7,999,257		
	43020102	Changes in Net Surplus (Prior year adjustments) (Note 34)	6,969,148		
	43020102	Changes in Capital Grants (Prior year adjustments) (Note 35)	(10,759,090)		
	43020102	Other Changes in Equity (Prior year adjustments) (Note 36)	(34,760,023)		
	43030102	Changes in Exchange Translation (Note 37)	(1,410,805)		
			140,432,879		



REPORT OF THE ACCOUNTANT GENERAL WITH
IPSAS ACCRUAL FINANCIAL STATEMENTS FOR
THE YEAR ENDED 31ST DECEMBER 2021



SCHEDULES...





Schedule 1. Statutory Allocation from FAAC 2021

Months	Net Statutory Allocation a	Foreign Deductions b	Domestic Deductions c	Other Deductions d	Total Deductions e=(b+c+d)	Gross Statutory Allocation f = (a-e)	Value Added Tax (VAT) g	Total Statutory Allocation Rec h = (f+g)
	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
Jan. 2021 (Dec, 2020)	3,651,161	106,670	260,830	777	368,277	4,019,438	3,242,137	7,261,575
February	3,999,885	88,828	260,830	777	350,434	4,350,319	2,956,324	7,306,644
March	3,344,464	88,828	260,830	103,097	452,755	3,797,219	3,021,286	6,818,504
April	2,891,104	88,828	846,060	106,749	1,041,637	3,932,741	3,414,015	7,346,755
May	3,347,578	88,828	846,060	119,390	1,054,278	4,401,855	3,148,580	7,550,435
June	2,688,292	88,828	846,060	101,133	1,036,020	3,724,313	3,384,803	7,109,116
July	4,430,965	88,828	1,293,391	161,779	1,543,997	5,974,963	2,877,408	8,852,370
August	4,542,312	88,828	1,541,635	170,938	1,801,401	6,343,713	3,029,291	9,373,004
September	3,502,658	124,682	1,252,205	136,722	1,513,609	5,016,267	3,411,654	8,427,922
October	4,314,365	124,682	1,247,787	169,005	1,541,474	5,855,838	3,231,497	9,087,335
November	2,350,988	124,682	1,250,931	103,996	1,479,609	3,830,598	3,157,008	6,987,606
December	3,410,945	124,682	1,250,294	133,331	1,508,307	4,919,252	3,712,909	8,632,161
Total	42,474,718	1,227,194	11,156,910	1,307,694	13,691,798	56,166,515	38,586,912	94,753,428
Jan. 2022(Dec, 2021)	3,767,477	124,682	1,245,937	142,286	1,512,905	5,280,382	3,789,958	9,070,340





Schedule 2. FAAC OTHER RECEIPTS (FGN)

Description	Forex Equalization	Differential Exchange Gain	Foreign Excess Crude Oil	Domestic Excess Crude Oil	Oil Excess Revenue Acct	Excess Bank Charges	Excess None Oil Account	Solid Mineral	None Oil Excess Rev.	Total
Months	N'000	N'000	N'000	N'000	N'000	N'000	N'001	N'002	N'003	N'004
Jan. 2021 (Dec, 2020)	67,067	37,767	366,026	22,761	661	3	-	-	-	494,286
February	81,799	-	366,033	23,729	661	-	-	-	-	472,222
March	81,799	-	-	-	-	5,627	-	-	-	87,426
April	-	29,561	366,039	26,485	661	-	-	-	-	422,745
May	-	21,701	366,042	26,634	661	6,120	-	-	1,721,040	2,142,198
June	-	16,582	307,594	28,062	661	-	543,776	75,126	-	971,801
July	-	36,771	307,602	29,589	661	-	-	-	-	374,623
August	-	23,511	307,615	29,539	661	-	-	-	2,391,811	2,753,138
September	-	27,543	307,628	30,508	661	4,379	-	-	2,391,690	2,762,409
October	-	-	-	-	-	-	-	-	-	-
November	-	30,861	307,641	32,444	661	-	1,422,853	-	1,087,552	2,882,012
December	-	40,166	178,768	33,413	661	4,894	1,972,652	-	4,763	2,235,316
Total	230,665	264,461	3,180,988	283,166	6,611	21,023	3,939,280	75,126	7,596,856	15,598,177
Jan. 2022 (Dec, 2021)	-	50,805.74	178,437.35	35,788.07	661.12	-	2,011,803.78	-	-	2,277,496

Other Receipts as per Kano State FACC Account Bank Statement

Jan. 2021 (Dec, 2020)	2,824,935	August	285,887
February	-	September	785,333
March	255,805	October	183,033
April	836,822	November	1,860,925
May	1,083,023	December	3,335,157
June	141,988		13,220,623
July	1,627,715	Jan. 2022 (Dec, 2021)	3,201,678.88





Schedule 3. CAPITAL RECEIPTS/AIDS & GRANTS 2021

SN	MDA	OPENING BALANCE	AMOUNT RECEIVED 2021	TOTAL	EXPENDITURE	BALANCE
1	Kano State College of Educ. & Preliminary Studies (KSCEPS)	-	435,310	435,310	399,943	35,367
2	Yusuf Maitama Sule University, Kano	422,645	843,199	1,265,844	989,379	276,464
3	Kano State Library Board	-	10,203	10,203	10,000	203
4	Kano State Qur'anic & Islamiyya Schools Mngt Board	-	100,703	100,703	89,178	11,525
5	University of science and tecnology wudil	172,766	2,451,558	2,624,324	2,145,920	478,404
6	Kano state primary health care mgt board:	164,805	419,758	584,563	478,317	106,246
7	UBE Marching Grant	644,761	-	644,761	-	644,761
8	UNICEF	131,866	500,350	632,216	510,710	121,506
9	Routine Immunization Activities	53,241	107,160	160,401	137,093	23,308
10	HMOU	92,365	313,001	405,366	392,866	12,500
11	COVID 19	675,128	-	675,128	-	675,128
12	UNICEF	82,727	33,786	116,513	73,959	42,554
13	MOU Health Basket	112,779	395,790	508,569	459,204	49,365
14	Accountant General MOF	-	686,535	686,535	686,535	-
15	Basic Health Care Provision Fund	74,853	2,411	77,264	112	77,152
16	REDISSE	62,415	-	62,415	31,361	31,054
17	Kano State Polytechnic	652,584	331,879	984,463	550,381	434,082
18	Saadatu Rimi College of Education Kumbotso Kano	120,949	222,065	343,014	255,402	87,612
19	Ministry of health	338,311	1,118,522	1,456,833	1,251,171	205,662
20	Kano State Bureau of Statistics	5	27,027	27,032	26,050	982
	GRANT TOTAL	3,802,200	7,999,256	11,801,457	8,487,581	3,313,875





Schedule 4. KANO STATE INTERNAL REVENUE SERVICE (IGR)

JAN - DEC. 2021 COLLECTIONS														
CODE	REVENUE HEADS	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
12010604	Mobile Advert	-	-	-	-	-	96	123	99	57	150	9,825	3,413	13,763
12020100	Pay-As-You-Earn (PAYE)	984,414	1,255,803	1,369,517	1,455,511	1,194,186	1,848,653	1,632,691	1,204,518	1,256,120	1,165,223	1,110,789	1,834,437	16,311,865
12020101	Direct Assessment	63,358	93,794	46,928	58,659	46,770	34,227	62,491	45,613	50,917	54,448	43,196	45,908	646,308
12020103	Penalty For Offences	-	21	-	546	17	-	-	-	8,774	2,013	1,532	-	12,903
12020112	Capital Gains Tax	63	5,979	150	-	1,341	-	-	-	-	1,300	-	-	8,834
12020200	Withholding Tax On Dividend	10,128	104	363	55,459	46,817	8,419	9,585	351	7,282	17,470	14,585	20,275	190,838
12020202	Withholding Tax On Rent	20,745	29,202	15,948	8,203	4,458	8,326	6,829	16,816	8,932	13,046	6,102	10,175	148,783
12020204	Withholding Tax On Bank Interest	24,866	20,208	15,783	14,627	13,455	15,127	17,083	19,175	20,667	22,984	20,283	25,006	229,264
12020301	Withholding Tax On Directors Fees	2,384	2,268	5,567	3,223	3,854	3,245	2,149	4,297	1,232	2,632	2,626	1,883	35,359
12020302	Withholding Tax On Contracts	12,764	20,303	27,924	23,070	19,560	14,297	26,197	24,296	21,993	38,075	30,437	27,150	286,067
12020303	Kano State Development Levy	997	6,346	1,622	720	695	301	698	808	732	861	729	1,831	16,340
12020303	Other Direct Taxes	259	2,058	69,040	15,234	61,100	5	1,307	40,879	7,783	1,451	68,142	2,699	269,958
12020304	Consumption Taxes	802	2,878	2,529	2,050	2,229	2,873	2,261	2,524	2,215	1,914	1,779	17	24,072
12020304	Entertainment Tax	-	-	-	-	-	-	-	-	-	-	-	-	-
12020305	Withholding Tax On Royalties	357	969	-	33	-	4,760	-	440	-	18,939	256	-	25,753
12020305	Withholding Tax On Commission	8,763	2,944	1,347	9,011	11,408	-	25,608	9,107	4,456	7,301	15,087	18,309	113,340
12020306	WH Tax On Consultancy/professional Fees	10,235	3,369	4,093	4,229	3,297	6,502	3,719	4,755	4,472	2,891	7,711	8,793	64,067
12020308	Motor Vehicle Licences	1,571	-	-	-	-	-	-	-	113,805	13,609	15,795	17,154	161,935
12020309	Driver's Licences And Learner's Permit	2,090	9,030	12,674	9,640	6,093	11,110	18,231	3,726	3,039	7,555	9,377	12,292	104,856
12020371	Vehicle Plate Number	24,613	13,073	12,053	14,419	13,458	11,603	13,414	1,939	109,276	28,440	30,720	33,018	306,025
12020400	Other Licences	-	16,417	-	-	185	7,077	-	-	-	-	9,630	-	33,310
12020447	Road Congestion Charges	-	-	-	-	-	-	-	-	-	-	20,696	3,716	24,412
12020447	Land use charges/ property Tax	113,606	120,254	160,639	-	122,000	111,815	116,567	96,001	97,151	168,529	148,286	313,552	1,568,401
12020455	Vehicle Registration And Weighing Fees	-	-	-	-	-	3,709	2,195	2,450	52,028	5,927	7,452	6,659	80,422
12020455	Stamp Duties & Penalties	1,406	1,122	123	-	442	990	1,092	953	1,807	307	592	947	9,781
12020455	Taxi Registration	2,566	894	6,744	3,188	2,530	2,005	2,020	2,875	-	-	-	-	22,821
12020455	Vehicle Heckney Permit	1,581	1,159	1,902	1,120	494	1,895	1,382	1,529	2,981	1,007	1,633	993	17,676
12020455	Miscellaneous	-	1,227	-	-	-	-	-	351	-	382	1	-	1,961
12020455	Driver's Badge	461	308	510	306	337	235	184	245	244	145	207	149	3,332
12020455	Conductor's Badge	461	308	510	306	337	235	184	245	244	145	270	149	3,395
12020455	Container/ Haulage Discharge Fees	795	425	-	-	-	450	1,055	1,317	1,668	2,100	2,000	2,109	11,918
12020455	Specialised Vehicle Parking Fees	-	-	-	-	-	-	-	-	-	-	39	394	433
12020455	Agricultural Product/Produced Sales Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
12020455	Sand Dregging	4,144	9,403	8,457	5,374	4,971	5,531	11,081	6,302	8,704	8,577	7,582	7,024	87,150
12020455	Animal Trade Levy	-	-	-	-	-	-	-	-	-	-	63	42	105
12020604	KSTR	-	-	-	-	-	-	-	-	3,848	342	501	335	5,026
12020604	Yellow Form	-	-	-	-	-	-	-	-	3,422	332	380	394	4,529
12020604	Road Worthiness	-	-	-	-	-	-	-	-	90,434	17,892	20,279	21,834	150,440
12020604	Gaming Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
12020604	Env'tl Impact Assesment(Ecological Fees or Lev	-	-	-	-	-	-	-	-	-	-	-	-	-
12020604	Milling Levies	-	-	-	-	-	-	-	-	-	-	-	-	-
12020604	Sloughter/Abbotoir Fees within Metropolitan	-	-	-	-	-	-	-	-	-	-	-	-	-
12020701	Telecommunication Charges/ Fees	-	-	-	-	-	-	-	-	-	-	-	-	-
12021210	Social/ Economic Dev. Levy	-	-	-	-	-	-	-	-	-	-	-	-	-
12021210	Back Duty Recovery	-	-	-	2,727,601	81,196	15,967	23,598	43,143	45,837	1,077,613	1,102,789	1,362,008	6,479,751
	MDA's	1,336,817	79,986	124,336	252,265	73,446	336,463	911,280	1,351,144	1,651,088	2,317,664	2,303,762	2,188,209	12,926,461
	TOTAL	2,630,248	1,699,853	1,888,757	4,664,795	1,714,676	2,455,918	2,893,025	2,885,898	3,581,208	5,001,265	5,015,136	5,970,872	40,401,653





Schedule 5a. PERSONNEL COST FOR THE YEAR 2021

STATE PAYROLL - SALARY AND WAGES

Month	Basic Salary	Total Allowances	Gross Salary on Payroll	Total Other Deduction	Net Salary	Pension Govt	KSCHMA	Total Gross Salary
	(A)	(B)	C = (A+B)	(D)	E = (C-D)	(F)	(G)	H = (C+F)
	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January	3,275,763	1,056,418	4,332,181	847,583	3,367,817	528,959	116,781	4,861,140
February	3,264,660	1,041,487	4,306,147	872,032	3,317,800	525,518	116,315	4,831,665
March	3,270,566	1,038,432	4,308,997	1,250,136	2,942,136	526,878	116,726	4,835,876
April	3,263,182	1,036,268	4,299,450	1,274,102	2,908,815	524,735	116,533	4,824,185
May	3,239,492	1,033,443	4,272,935	904,471	3,253,117	519,922	115,347	4,792,857
June	3,239,285	1,048,046	4,287,331	900,222	3,271,732	517,549	115,377	4,804,880
July	3,236,636	1,035,092	4,271,728	910,016	3,246,448	516,851	115,264	4,788,580
August	3,236,776	1,036,108	4,272,884	918,898	3,238,657	516,567	115,329	4,789,450
September	3,231,429	1,034,363	4,265,793	926,022	3,224,587	515,461	115,183	4,781,253
October	3,235,861	1,036,245	4,272,106	932,288	3,224,158	516,610	115,661	4,788,717
November	3,228,123	1,036,317	4,264,440	931,149	3,217,434	516,179	115,857	4,780,619
December	3,271,551	1,073,952	4,345,503	957,253	3,271,003	521,413	117,248	4,866,916
Sub-Total (A)	38,993,325	12,506,171	51,499,497	11,630,624	38,483,703	6,246,642	1,391,621	57,746,139





Schedule 5a. PERSONNEL COST FOR THE YEAR 2021

OFF-PAYROLL SALARY AND WAGES (AUTONOMOUS MDAs)

Month	Basic Salary	Total Allowances	Gross Salary on Payroll	Total Other Deduction	Net Salary	Pension Govt	KSCHMA	Total Gross Salary
	(A)	(B)	C = (A+B)	(D)	E = (C-D)	(F)	(G)	H = (C+F)
	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January	353,800	145,206	499,006	72,630	423,903	49,553	2,474	548,559
February	352,494	143,676	496,170	71,368	422,346	52,939	2,457	549,110
March	323,897	111,857	435,754	70,809	362,373	35,053	2,571	470,806
April	310,016	123,944	433,960	72,792	358,608	53,970	2,561	487,930
May	311,587	106,662	418,249	58,999	356,697	40,698	2,553	458,947
June	288,378	101,942	390,320	50,008	337,764	25,178	2,548	415,498
July	323,823	122,180	446,003	85,432	358,023	56,734	2,548	502,737
August	329,192	129,902	459,093	85,856	370,700	57,025	2,537	516,118
September	325,863	129,748	455,611	82,795	370,274	57,627	2,542	513,238
October	315,616	121,294	436,910	97,192	337,176	56,477	2,542	493,387
November	310,792	114,035	424,827	90,739	331,550	58,102	2,537	482,929
December	301,292	110,484	411,777	108,270	300,976	39,120	2,531	450,896
Sub-Total (B)	3,846,749	1,460,931	5,307,680	946,890	4,330,390	582,476	30,400	5,890,156
Grand-Total (A+B)	42,840,074	13,967,102	56,807,177	12,577,515	42,814,093	6,829,118	1,422,020	63,636,295

CRF Charges

1 Auditor Generals:

Auditor General (State)	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 Commissioners	8,751
	<u>15,531</u>

TOTAL

39,512





Schedule 5b. PERSONNEL COST (MDAs)

ADMIN CODE	TOTAL GROSS JAN - DEC 2021	APPROVED BUDGET 2021	BUDGET ADJSMT 2021	REVISED BUDGET 2021	VARIANCE
011100100100 - Government House	59,261	41,003	17,984	58,987	- 274
011100100200 - Deputy Governors Office	20,945	19,839	997	20,836	- 109
011100800100 - KNST Emergency Relief & Rehab. Board	130,278	95,159	36,145	131,303	1,026
011100900100 - Guidance and Counselling Board	14,109	9,238	4,905	14,143	33
011101000100 - Due Process Directorate	40,239	37,606	2,796	40,402	163
011101100100 - Public Complaint & Anti Corruption Dir.	102,014	77,160	25,488	102,648	634
011103700100 - Pilgrim Welfare Board	46,907	38,783	8,560	47,343	436
011105500100 - Special Services Directorate	1,805,180	1,034,114	537,101	1,571,215	- 233,965
011105800100 - Protocol Directorate	14,037	10,965	4,478	15,443	1,406
011200100100 - House of Assembly	362,628	424,734	131,224	555,958	193,330
011200100200 - Assembly Service Commission	-	-	-	100,000	100,000
011200700100 - Public Account Committee	16,580	14,191	2,295	16,486	- 94
012300100100 - Min. of Information & internal Affairs	304,863	264,866	39,666	304,533	- 331
012300200100 - Abubakar Rimi Television Corporation	118,758	92,857	26,517	119,374	616
012300300100 - Kano State Radio Corporation	144,199	119,726	23,876	143,602	- 597
012300400100 - Governement Printing Press	58,536	56,391	2,023	58,414	- 122
012300500100 - Triumph Publishing Company	-	60,000	51,316	8,684	8,684
012300700100 - Kano State Censorship Board	19,983	14,920	5,150	20,070	87
012500100100 - Office of the Head of Civil Service	1,490,445	1,173,268	730,179	1,903,447	413,002
012500800100 - Pension Fund Trustees	24,536	25,245	877	24,368	- 168
012501000100 - Kano State Computer Centre	7,109	5,137	1,765	6,902	- 206
014000100100 - Office of the Auditor General (State)	160,669	152,620	108,420	261,040	100,371
014700100100 - Civil Service Commission	28,063	23,916	4,060	27,976	- 87





Schedule 5b. PERSONNEL COST (MDAs)

ADMIN CODE	TOTAL GROSS JAN - DEC 2021	APPROVED BUDGET 2021	BUDGET ADJSMT 2021	REVISED BUDGET 2021	VARIANCE
014800100100 - Kano State Ind. Elect. Comm.	25,622	16,938	4,922	21,860	- 3,761
016100100100 - Admin and General Services	20,481	18,224	2,199	20,423	- 58
016100200100 - Research Eval. & Political Affairs Directorate	988,561	534,257	633,488	1,167,746	179,184
016700100100 - Local Government Audit	148,963	120,660	127,014	247,674	98,711
021500100100 - Ministry of Agric. & Natural Resources	630,402	614,930	17,366	632,296	1,894
021511400100 - KNARDA	1,393,924	1,047,612	238,948	1,286,560	- 107,364
021511600100 - KASCO	50,209	-	-	-	- 50,209
022000100100 - Ministry of Finance	531,022	411,957	104,027	515,984	- 15,038
022000800000 - Kano State Internal Revenue Services	63,523	1,082,325	- 1,016,933	65,392	1,869
022000900000 - Kano State Investment Promotion Agency	-	43,785	- 43,785	-	-
022001000100 - State Micro Finance Agency	983	-	1,311	1,311	328
022200100100 - Ministry of Commerce Ind. & Co-op.	198,393	148,359	49,342	197,701	- 692
022200200100 - Kano state Consumer Protection Agency	-	30,000	- 30,000	-	-
022200300100 - Abaubakar Rimi Market	-	20,242	-	20,242	20,242
022203300100 - Tourism Management Board	45,794	35,013	10,413	45,426	- 368
022800100100 - Ministry for Science Tech. & Innovation	53,802	49,550	3,725	53,275	- 527
023400100100 - Ministry of Works & Infratructure	590,326	417,474	172,705	590,179	- 147
023400400100 - Kano State Maintenance Agency (KARMA)	4,721	4,133	549	4,682	- 39
023403600000 - Housing Corporation	-	56,673	- 20,000	36,673	36,673
023403700100 - Kano State Transport Authority	-	30,374	-	30,374	30,374
023403800100 - Kano State Road Transport Agency (KAROTA)	1,170,091	932,434	- 20,000	912,434	- 257,657
023403900100 - Kano State Fire Service	669,101	540,169	- 20,000	520,169	- 148,932
023405700100 - Bureau for Land Management	272,006	201,960	- 20,000	181,960	- 90,046





Schedule 5b. PERSONNEL COST (MDAs)

ADMIN CODE	TOTAL GROSS JAN - DEC 2021	APPROVED BUDGET 2021	BUDGET ADJSMT 2021	REVISED BUDGET 2021	VARIANCE
023405800100 - KNUPDA	192,679	152,667	39,678	192,345	- 334
023600100100 - Ministry of Tourism & Culture	-	821	821	-	-
023600300100 - History & Culture Bureau	82,736	75,465	6,879	82,344	- 392
023605400100 - Zoological & Wild Life Mgt. Agency	137,183	114,366	24,372	138,738	1,555
023800100100 - Ministry of Planning & Budget	67,786	63,314	4,791	68,105	319
023800400100 - Kano State Bureau of Statistics	32,291	27,544	5,301	32,845	554
025200100100 - Ministry of Water Resources	146,828	58,114	88,721	146,835	7
025210100100 - Kano State Water Board	9,585	765,887	0	765,887	756,303
025210700100 - RUWASA	45,244	33,681	11,398	45,079	- 166
025300100100 - Ministry of Rural & Community Dev.	98,615	79,522	19,183	98,705	90
025300300100 - Rural Electrification Board	111,534	91,832	19,331	111,163	- 371
031801100100 - Judicial Service Commission	29,303	315,352	105,753	209,599	180,296
031805100100 - High Court of Justice	1,265,110	1,236,884	100,000	1,336,884	71,774
031805300100 - Sharia Court of Appeal	1,208,516	1,301,468	144,631	1,446,098	237,582
032600100100 - Ministry of Justice	311,145	302,307	9,693	312,000	855
	-	-	-	-	-
032605100100 - Kano Sharia Commission	62,050	84,472	22,345	62,127	77
032605200100 - Law Reform Commission	31,511	29,227	2,649	31,876	366
032605300100 - Kano State Zakkat Commission	4,487	8,278	3,591	4,687	200
032605400100 - Kano State Hisbah Commission	216,704	208,657	6,168	214,825	- 1,879
051300100100 - Ministry of Youths and Sports	-	261,720	261,720	-	-
051305100100 - Youth Development Directorate	49,462	77,769	27,598	50,171	709
051305500100 - Kano State Sports Commission	151,270	-	150,260	150,260	1,009





Schedule 5b. PERSONNEL COST (MDAs)

ADMIN CODE	TOTAL GROSS JAN - DEC 2021	APPROVED BUDGET 2021	BUDGET ADJSMT 2021	REVISED BUDGET 2021	VARIANCE
051305600100 - Kano Pillars	345,953	42,100	205,247	247,347	- 98,606
051400100100 - Ministry of Women Affairs & Social Dev.	149,168	103,458	46,224	149,681	513
051700100100 - Ministry of Education	369,812	443,496	- 69,369	374,127	4,316
051700200100 - RMK College of Basic & Remedial Stud TWD	389,372	352,283	31,893	384,176	- 5,196
051700300100 - SUBEB	277,635	284,826	- 7,508	277,318	- 317
051700800100 - Kano State library Board	164,046	154,169	10,788	164,957	911
051701000100 - Agency for Mass Education	271,073	254,210	16,495	270,704	- 369
051701500100 - Science & Technical Schools Board	2,069,432	1,693,542	276,897	1,970,439	- 98,994
051702600100 - Senior Secondary Schools Mgt. Board	16,606,459	16,725,062	- 33,314	16,691,748	85,290
051702700100 - Kano State Islamic & Quaranic School Board	21,685	-	21,560	21,560	- 125
051705600100 - Kano State Scholarship Board	30,211	24,090	6,219	30,308	97
051900100100 - Ministry for Higher Education	15,723	12,213	3,636	15,849	126
051900200100 - College of Education & Preliminary Studies	771,948	678,707	82,383	761,090	- 10,858
051901800100 - Kano State Polytechnic	2,212,392	2,037,678	171,616	2,209,294	- 3,098
051902100100 - Kano State Uni. of Science & Tech. (Wudil)	2,608,342	3,434,013	75,906	3,509,919	901,576
051902800100 - Yusufu Maitama Sule University	1,369,881	1,643,445	- 700,064	943,381	- 426,500
051902900100 - Aminu School of Islamic Legal Studies	964,962	829,661	117,009	946,669	- 18,292
051903000100 - Audu Bako College of Agric Danbatta	513,162	342,564	165,267	507,830	- 5,332
051903100100 - Sa'adatu Rimi College Of Education KBT	2,534,243	2,161,155	209,324	2,370,479	- 163,764
052100100100 - Miinstry of Health	1,112,366	694,831	- 150,000	544,831	- 567,535
052100300100 - H.M.B. (HQ and Zones)	12,304,628	11,711,900	- 172,738	11,539,163	- 765,465
052100300200 - Zone 7 MAWSH	1,413,065	1,099,929	302,008	1,401,937	- 11,128
052100500100 - Primary Health Care Mgt. Board (PHCMB)	160,889	40,579	117,556	158,135	- 2,754





Schedule 5b. PERSONNEL COST (MDAs)

ADMIN CODE	TOTAL GROSS JAN - DEC 2021	APPROVED BUDGET 2021	BUDGET ADJSMT 2021	REVISED BUDGET 2021	VARIANCE
053500100100 - Ministry of Environment	591,812	512,007	76,730	588,737	- 3,075
053500200100 - REMASAB	141,017	118,260	22,119	140,379	- 638
053500300100 - KNAP	43,155	44,278	1,218	43,060	- 95
053500500100 - Kano State Sustainable Projects	7,061	6,896	459	7,355	294
055100200100 - Ministry for Local Government	91,074	62,854	27,631	90,485	- 589
055100300100 - Chieftancy Affairs	4,427	2,775	1,610	4,385	- 43
TOTAL	63,636,295	60,949,132	2,922,318	63,971,450	335,155





Schedule 6. OTHER REVENUE STATE

SALARY REFUND FOR THE YEAR 2020 JAN-DEC

SN	MDAS	DETAILS	DATE	PHONE NO	AMOUNT
1	KANO STATE POLYTECHNIC	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





Schedule 6. OTHER REVENUE STATE

SN	MDAS	DETAILS	DATE	PHONE NO	AMOUNT
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
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





Schedule 6. OTHER REVENUE STATE

SN	MDAS	DETAILS	DATE	PHONE NO	AMOUNT
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
55	MIN of FINANCE	FORWARDING OF 5 MANAGERS	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	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





Schedule 6. OTHER REVENUE STATE

SN	MDAS	DETAILS	DATE	PHONE NO	AMOUNT
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
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





Schedule 6. OTHER REVENUE STATE

SN	MDAS	DETAILS	DATE	PHONE NO	AMOUNT
100	WAZIRI SHEHU GIDADO GEN. HOSP.	DOUBLE SALARY	12/23/2020	9033888884	76
101	WAZIRU 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	CURRENT VALUE 31st December, 2020			CURRENT VALUE 31st December, 2021			GAIN/LOSS
	Unit	RATE	Amount	Unit	RATE	Amount	Amount
A Quoted Companies		N'	N'000		N'	N'000	N'
1 Sterling Bank Plc	5,263,157	2.05	10,789	5,263,157	1.51	7,947	(2,842)
2 Access Bank Plc	65,469	8.75	573	65,469	9.30	609	36
3 Unity Bank	78,564,411	0.68	53,424	78,564,411	0.54	42,425	(10,999)
4 WAPIC Insurance Plc	13,971	0.40	6	13,971	0.56	8	2
Sub total			64,786			50,989	(13,797)
B Unquoted Companies							
1 NNDC	51,300,000	1.00	51,300	51,300,000	1.00	51,300	-
2 KSIP	456,000,000	1.00	456,000	456,000,000	1.00	456,000	-
3 Dala Building	1,232,863,792	1.00	1,232,864	1,232,863,792	1.00	1,232,864	-
4 Sovereign Wealth Fund	\$ 15,110,731	379.50	5,734,522	\$ 15,110,731	412.99	6,240,581	506,058
5 Niger Delta Power Holding Company (Shares)	19,387,708	1.00	19,388	19,387,708	1.00	19,388	-
Sub total			7,494,176			8,000,132	505,956
Investment Properties							
Housing Corp. (Sheikh N. Kabara, Sheikh I. Rabi, Sheikh Jaafar)			23,912,247			23,912,247	-
Sub total			23,912,247			23,912,247	-
Grand total			31,471,209			31,963,368	492,159





Schedule 8. OVERHEAD COST

S/N	CODE	MDAs	2021 ACTUAL	ORIGINAL	2021	REVISED	VARIANCE
			EXPENDITURE	BUDGET 2021	ADJUSTMENT	BUDGET 2021	
			a	b	c	d=(b+c)	
			N'000	N'000	N'000	N'000	N'000
1	011100100100	Government House	5,830,731	580,000	420,000	1,000,000	(4,830,731)
2	011100100200	Deputy Governors Office	433,650	296,000	-	296,000	(137,650)
3	011100800100	KNST Emergency Relief & Rehab. Board	34,129	122,535	-	122,535	88,406
4	011100900100	Guidance and Counselling Board	25,141	13,800	-	13,800	(11,341)
5	011101000100	Due Process Directorate	53,781	7,540	92,040	99,580	45,798
6	011101100100	Public Complaint & Anti Corruption Dir.	28,094	56,700	159,750	216,450	188,356
7	011101300100	Council Affairs Directorate	14,351	14,450	1,140	15,590	1,239
8	011101400100	Community Re-orientation Council	1,795	20,000	(10,000)	10,000	8,205
9	011105500100	Special Services Directorate	2,862,217	863,000	137,000	1,000,000	(1,862,217)
10	011105600100	Special Duties Directorate	219,050	43,300	162,458	205,758	(13,292)
11	011105700100	Research & Documentation Directorate	84,795	11,000	56,081	67,081	(17,714)
12	011105800100	Protocol Directorate	808,133	313,000	171,000	484,000	(324,133)
13	011105900100	Servicom Directorite	2,788	8,250	22,000	30,250	27,462
14	011106000100	Kano state Liaison Office, Abuja	21,431	8,000	(3,050)	4,950	(16,481)
15		Kano state Liaison Office, kaduna	2,097	-	-	-	(2,097)
16	11106000200	Kano state Liaison Office, Lagos.	1,200	3,700	821	4,521	3,321
17	016100100100	Admin and General Services	127,615	146,270	19,730	166,000	38,385
18	016100200100	Research Eval. & Political Affairs Directorate	672,517	264,000	533,179	797,179	124,662
19	011200100100	House of Assembly	3,968,340	2,967,340	219,100	3,186,440	(781,900)
20		Assembly Service Commission	-	-	20,000	20,000	20,000
21	011200700100	Public Account Committee	1,001	3,974	-	3,974	2,974
22	012300100100	Min. of Information & internal Affairs	971,828	285,700	183,702	469,402	(502,426)
23	012300300100	Kano State Radio Corporation	-	80,500	(40,250)	40,250	40,250
24	012300400100	Gouvernement Printing Press	-	32,950	(16,475)	16,475	16,475





Schedule 8. OVERHEAD COST

S/N	CODE	MDAs	2021 ACTUAL	ORIGINAL	2021	REVISED	VARIANCE
			EXPENDITURE	BUDGET 2021	ADJUSTMENT	BUDGET 2021	
			a	b	c	d=(b+c)	
			N'000	N'000	N'000	N'000	e=(d-a)
			N'000	N'000	N'000	N'000	N'000
25	012300500100	Triumph Publishing Company	-	42,091	(21,045)	21,045	21,045
26	012300700100	Kano State Censorship Board	2,773	7,000	(3,500)	3,500	727
27	012500100100	Office of the Head of Civil Service	41,972	140,000	(70,000)	70,000	28,028
28	012500900100	Salary & Wages Directorate	3,852	21,100	(10,550)	10,550	6,698
29	012501000100	Kano State Computer Centre	3,172	10,000	(5,000)	5,000	1,828
30	014000100100	Office of the Auditor General (State)	37,810	18,700	13,235	31,935	(5,875)
31	014700100100	Civil Service Commission	7,249	16,000	(8,000)	8,000	751
32	014800100100	Kano State Ind. Elect. Comm.	3,331	10,800	39,792	50,592	47,262
33	016700100100	Local Government Audit	31,801	7,350	(3,675)	3,675	(28,126)
34	016900100100	Ministry for Special Duties	2,803	25,000	(12,500)	12,500	9,697
35	017000100100	Ministry of Religious Affairs	4,257	30,000	(15,000)	15,000	10,743
36	021500100100	Ministry of Agric. & Natural Resources	9,170	30,000	(845)	29,156	19,986
37	021500300000	Livestock Training Inst. & Enter. Bagauda	401	2,400	(1,800)	600	199
38	021511400100	KNARDA	20,302	13,924	(11,524)	2,400	(17,902)
39	022000100100	Ministry of Finance	1,168,934	239,000	7,428,500	7,667,500	6,498,566
40	022000900000	Kano State Investment Promotion Agency	13,010	28,120	(14,060)	14,060	1,050
41	022200100100	Ministry of Commerce Ind. & Co-op.	18,147	35,400	(17,700)	17,700	(447)
42	022200200100	Kano state Consumer Protection Agency	-	122,000	(61,000)	61,000	61,000
43	022200300100	Abaubakar Rimi Market	-	-	-	-	-
44	022203300100	Tourism Management Board	2,097	6,720	(3,360)	3,360	1,263
45	022203400100	Cottage Trade and Street Hawking	-	30,200	(15,100)	15,100	15,100
46	022800100100	Min. for Science Technology & Innovation	-	54,254	(27,127)	27,127	27,127
47	023400100100	Ministry of Works & Infrastructure	14,416	130,100	(65,050)	65,050	50,634
48	023400400100	Kano State Maintenance Agency (KARMA)	1,847	10,000	173,223	183,223	181,375
--	023403600000	Housing Corporation	-	26,000	(13,000)	13,000	13,000





Schedule 8. OVERHEAD COST

S/N	CODE	MDAs	2021 ACTUAL	ORIGINAL	2021	REVISED	VARIANCE
			EXPENDITURE	BUDGET 2021	ADJUSTMENT	BUDGET 2021	
			a	b	c	d=(b+c)	
			N'000	N'000	N'000	N'000	N'000
50	023403800100	KNST Road Transport Agency (KAROTA)	169,771	471,215	(235,608)	235,608	65,836
51	023403900100	Kano State Fire Service	4,991	15,460	(7,730)	7,730	2,739
52	023405600100	Urban Beautification & Lanscaping Agency	22,481	73,970	(36,985)	36,985	14,504
53	023405700100	Bureau for Land Management	81,288	61,600	22,559	84,159	2,871
54	023405800100	KNUPDA	-	136,000	(68,000)	68,000	68,000
55	023600100100	Ministry of Tourism & Culture	-	20,000	(10,000)	10,000	10,000
56	023600300100	History & Culture Bureau	-	7,000	(3,500)	3,500	3,500
57	'023605400100	Zoological & Wild Life Mgt. Agency	31,282	9,139	(4,570)	4,570	(26,713)
58	023800100100	Ministry of planning & Budget	148,770	154,000	8,689,951	8,843,951	8,695,181
59	'023800400100	Kano State Bureau of Statistics	21,643	30,000	13,189	43,189	21,546
60	025200100100	Ministry of Water Resources	5,211	20,000	(10,000)	10,000	4,789
61	'025210100100	Kano State Water Board	2,443	225,131	(106,149)	118,982	116,539
62	'025210700100	RUWASA	2,803	5,000	(3,400)	1,600	(1,203)
63	'025300100100	Ministry of Rural & Community Dev.	2,396	3,200	(200)	3,000	604
64	'025300200100	RAMPS Directorate	14,526	6,000	(6,000)	-	(14,526)
65	'025300300100	Rural Electrification Board	870	12,009	(6,004)	6,004	5,134
66	'025600100100	Ministry of Housing & Transport	3,180	27,000	(13,500)	13,500	10,320
67	'031801100100	Judicial Service Commission	100	43,000	(21,500)	21,500	21,400
68	'031805100100	High Court of Justice	336,751	735,000	(317,500)	417,500	80,749
69	'031805300100	Sharia Court of Appeal	176,962	595,000	(297,500)	297,500	120,538
70	032600100100	Ministry of Justice	13,291	144,040	(72,020)	72,020	58,729
71	032605100100	Kano Sharia Commission	333	35,820	(17,910)	17,910	17,577
72	032605200100	Law Reform Commission	247	2,830	(1,415)	1,415	1,168
73	032605300100	Kano State Zakkat Commission	581	6,000	(3,000)	3,000	2,419
74	032605400100	Kano State Hisbah Commission	24,072	53,919	(26,959)	26,959	2,888





Schedule 8. OVERHEAD COST

S/N	CODE	MDAs	2021 ACTUAL	ORIGINAL	2021	REVISED	VARIANCE
			EXPENDITURE	BUDGET 2021	ADJUSTMENT	BUDGET 2021	
			a	b	c	d=(b+c)	
			N'000	N'000	N'000	N'000	N'000
75	051300100100	Minsitry of Youths and Sports	126,538	26,000	115,090	141,090	14,552
76	051305100100	Youth Development Directorate	295	31,400	(15,700)	15,700	15,405
77	051305500100	Kano State Sports Commission	35,427	36,500	(18,250)	18,250	(17,177)
78	051400100100	Ministry of Women Affairs & Social Dev.	44,000	51,921	(25,960)	25,960	(18,039)
79	051700100100	Ministry of Education	1,224,012	983,650	(491,825)	491,825	(732,187)
80	051700300100	SUBEB	76,615	180,000	(90,000)	90,000	13,385
81	051700800100	Kano State library Board	1,200	5,405	(2,703)	2,703	1,502
82	051701000100	Agency for Mass Education	1,664	3,770	(1,885)	1,885	221
83	051701500100	Science & Technical Schools Board	336,665	972,596	(486,298)	486,298	149,633
84	051701600100	KNST Private And Valuntary Inst Board	593	9,266	(4,633)	4,633	4,040
85	051702600100	Senior Secondary Schools Mgt. Board	360,523	52,570	472,544	525,114	164,591
86	051702700100	KNST Islamic & Quaranic School Board	7,661	16,000	(8,000)	8,000	339
87	051705600100	Kano State Scholarship Board	3,605	47,140	(23,570)	23,570	19,965
88	'051900100100	Ministry for Higher Education	233,404	30,710	(15,355)	15,355	(218,049)
89	051900200100	Col. of Education & Preliminary Studies	-	148,750	(74,375)	74,375	74,375
90	051901800100	Kano State Polytechnic	-	75,400	(37,700)	37,700	37,700
91	051902100100	KNST Uni. of Science & Technology (Wudil)	591,543	404,304	(202,152)	202,152	(389,391)
92	051902700100	Informatic Institute	3,914	20,500	(10,250)	10,250	6,336
93	051902800100	Yusufu Maitama Sule University	506,136	241,216	76,985	318,202	(187,934)
94	051903000100	Audu Bako College of Agric Danbatta	-	21,300	(10,650)	10,650	10,650
95	052100100100	Miinstry of Health	210,668	105,450	183,754	289,204	78,536
96	052100300100	H.M.B. (HQ and Zones)	20,762	171,560	98,716	270,276	249,513
97	'052100300200	Zone 7 MAWSH	256,144	119,160	5,221	124,381	(131,763)
98	052100400100	College of Nursing & Mid-Wifery Board	4,385	24,500	(12,250)	12,250	7,865
99	'052100400200	College of Nursing Kano	-	8,420	(4,210)	4,210	4,210





Schedule 8. OVERHEAD COST

S/N	CODE	MDAs	2021 ACTUAL	ORIGINAL	2021	REVISED	VARIANCE
			EXPENDITURE	BUDGET 2021	ADJUSTMENT	BUDGET 2021	
			a	b	c	d=(b+c)	
			N'000	N'000	N'000	N'000	N'000
100	'052100400300	School of Basic Mid Wifery Kano	811	8,700	(4,350)	4,350	3,539
101	'052100400400	School of Basic Mid Wifery Dambatta	4,062	8,900	(4,450)	4,450	388
102	'052100400500	School of Post Basic Mid Wifery Gezawa	863	10,050	(5,025)	5,025	4,162
103	'052100400600	College of Nursing Madobi	826	10,200	(5,100)	5,100	4,274
104	'052100400700	School of Post Anesthesia	211	8,830	(4,415)	4,415	4,204
105	'052100400800	School of Basic Mid Wifery Gwarzo	1,748	7,620	(3,810)	3,810	2,062
106	'052100400900	School of Hygiene	-	9,500	(4,750)	4,750	4,750
107	'052100401000	School of Health Technology Bebeji	-	9,050	(4,525)	4,525	4,525
108	'052100401100	School of Health Technology	-	9,500	(4,750)	4,750	4,750
109	'052100500100	Primary Health Care Mgt. Board (PHCMB)	5,600	110,600	50,368	160,968	155,368
110	'052100600100	State Agency for Control of Aids	8,458	7,250	(3,625)	3,625	(4,833)
111	'052100700100	P.G. School (College of Family Medicine)	-	-	-	-	-
112	'052100800100	CONTRIBUTORY HEALTH MGT	-	-	-	-	-
113	'052101000100	COL. OF HEALTH SCI. & TECHN HQTR. KANO	-	8,450	(4,225)	4,225	4,225
114	'052101100100	Private Health Institutions Mngt. Agency	7,292	10,000	(5,000)	5,000	(2,292)
115	'052101300100	Drugs Mgt & Consumable Supply Agency	388	25,054	(12,527)	12,527	12,139
116	'053500100100	Ministry of Environment	96,158	88,879	56,841	145,720	49,563
117	'053500200100	REMASAB	1,801	273,600	(136,800)	136,800	134,999
118	'053500300100	KNAP	-	6,600	(3,300)	3,300	3,300
119	'053500500100	Kano State Sustainable Projects	700	4,000	(2,000)	2,000	1,300
120	055100200100	Ministry for Local Government	2,758	4,715	127,286	132,001	129,243
121	'055100300100	Chieftancy Affairs	-	8,000	(4,000)	4,000	4,000
122	055100600100	Kano Emirate Council	-	5,000	(2,500)	2,500	2,500
123	'055100700100	Bichi Emirate Council	-	5,000	(2,500)	2,500	2,500
124		Gaya Emirate Council	-	-	2,500	2,500	2,500





Schedule 8. OVERHEAD COST

S/N	CODE	MDAs	2021 ACTUAL	ORIGINAL	2021	REVISED	VARIANCE
			EXPENDITURE	BUDGET 2021	ADJUSTMENT	BUDGET 2021	
			a	b	c	d=(b+c)	
			N'000	N'000	N'000	N'000	N'000
125	'055100900100	Karaye Emirate Council	-	5,000	(2,500)	2,500	2,500
126	'055100100100	Rano Emirate Council	-	5,000	(2,500)	2,500	2,500
127		Kano Entrepreneurship Dev. Institute	402	-	-	-	(402)
128		Shehu Munjibir Boarding Pri. School	739	-	-	-	(739)
129		Kano Film Academic	465	-	-	-	(465)
130		Kano Hospitality & Tourism Institute	304	-	-	-	(304)
131		Road Traffic Department (V.I.O)	150	-	-	-	(150)
132		Kano State Fisheries Institute	1,226	-	-	-	(1,226)
133		Kano State Poultry Institute	600	-	-	-	(600)
134		Bureau for Land Management (KANGIS)	2,175	-	-	-	(2,175)
135		Kano State Education Dev. Support	1,492	-	-	-	(1,492)
TOTAL			22,801,001	14,527,489	16,290,276	30,817,765	8,016,764
SUBVENTION TO PARASTATAL							
1		PILGRIM WELFARE BOARD	59,262	-	259,475	259,475	200,214
2		SOCIETAL ORIENTATION ADAIDAITA	400	-	-	-	(400)
3		KANO STATE INTERNAL REVENUE SERVICES	574,270	-	384,270	384,270	(190,000)
4		KANO STATE INVESTMENT & PROPERT	42,505	-	-	-	(42,505)
5		WRECA	-	-	2,500	2,500	2,500
6		KANO STATE METROPOLITANT AGENCY	125,399	-	13,000	13,000	(112,399)
7		KANO STATE HEALTH TRUTH FUND	530,000	-	90,000	90,000	(440,000)
8		KANO STATE TRANSPORT AUTHORITY	4,956	-	24,500	24,500	19,544
9		KANO PILLARS FOOTBALL	171,812	-	122,867	122,867	(48,944)
10		KANTIN KWARI MARKET	2,500	-	-	-	(2,500)
11		SAADATU RIM COLLEGE	-	-	41,055	41,055	41,055





Schedule 8. OVERHEAD COST

S/N	CODE	MDAs	2021 ACTUAL	ORIGINAL	2021	REVISED	VARIANCE
			EXPENDITURE	BUDGET 2021	ADJUSTMENT	BUDGET 2021	
			a	b	c	d=(b+c)	
			N'000	N'000	N'000	N'000	N'000
12		AMINU KANO COLLEGE OF ISLAMIC	10,000	-	17,385	17,385	7,385
13		RABI'U MKCD AND R STUDIES	18,770	-	13,347	13,347	(5,423)
14		KANO STATE NNPC-AKK PIPELINE PR	16,450	-	-	-	(16,450)
15		TELEVISION CORP STV	8,546	-	17,325	17,325	8,779
16		DANGOTE ACQUISITION CENTER	64,000	-	-	-	(64,000)
17		KANO TURF CLUB	5,000	-	-	-	(5,000)
Sub-Total			1,633,869	-	985,724	985,724	(648,145)
Grant Total			24,434,870	14,527,489	17,276,000	31,803,489	7,368,619





Schedule 9. ANNUAL BOARD OF SURVEY

ANNUAL BOARD OF SURVEY ON CASH, BANK BALANCES, STAMPS OF STATE MDA'S AS AT 31st DECEMBER, 2021 YEAR ENDED

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
1	ABCOA Danbatta	Unity	0017420437	25	25
2	Abdullahi Wase Specialis Hospital	Polaris Bank	4060014620	494	494
3	Abubakar Rimi Television	Eco	2142010472	14	14
4	Abuja Liaison Office	Fidelity	5030010334	3	3
5	Agency for Mass Education	Zenith	1014526502	3,126	3,126
6	Agency for the Control AIDs	First	2023209479	22,520	22,520
7	Bureau for Land Management	UBA	1120070036	45,275	45,275
8	Civil Service Commission	Unity	0005210165	4	4
9	College of Nursing & Midwifery	Sterling	6040014462	1,053	1,053
10	Council Affairs Directorate	Polaris Bank	1750011031	796	796
11	D/Tofa General Hospital	First Bank	2013495662	2	2
12	DAWAKIN KUDU GEN. HOSPITAL	Unity Bank	0022430254	37	37
13	Dawakin Tofa Science College	First Bank	2018621460	13	13
14	Deputy Governor's Office	Fidelity	5030066953	20,783	20,783
15	Dir. Rural Access and Monility Project	Zenith	1017453232	41	41
16	Doguwa General Hospital	Union	0012900733	340	340
17	Fagwalawa	First Bank	2022804822	26	26
18	Farm Mechanisation Institution	Sterling	0025978675	3	3
19	First Ladies College Kano	FCMB	2607570017	77	77
20	General Hospital Bichi	First Bank	2020246413	69	69





Schedule 9. ANNUAL BOARD OF SURVEY

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATION	BANK CERTIFICATION BALANCE
21	Gezawa General Hospital	Access	0052148587	61	61
22	Girls Science College Garko	Access	0037623514	8	8
23	Government Technical College Albasu	first Bank	2024599708	3	3
24	Government Technical College bagauda	Polaris Bank	4060011863	35	35
25	Government Technical College bagwai	Stanbic	0014122687	2	2
26	Government Technical College Bichi	Access	0688998989	0.4	0.4
27	Government Technical College D/Kudu	Unity	0022713009	1	1
28	Government Technical College D/Tofa	Unity	0022690661	4	4
29	Government Technical College Dadin Kowa	Polaris Bank	4060011502	1	1
30	Government Technical College Dambatta	First Bank	2019151858	1	1
31	Government Technical College Dambatta II	Access	0051611429	10	10
32	Government Technical College Fagge	Stanbic	0008659470	1	1
33	Government Technical College Gabasawa	Keystone	1006247653	10	10
34	Government Technical College Gani	Union	0036475404	1	1
35	Government Technical College Gaya	First	3078773801	1	1
36	Government Technical College Gezawa	POLARIS	1766790755	2	2
37	Government Technical College Gwale	UBA	1017712971	0.3	0.3
38	Government Technical College Kabo	Diamond	0051469572	124	124
39	Government Technical College Kano	Access	0023350039	1	1
40	Government Technical College Karaye	Unity	0022740009	2	2
41	Government Technical College Kunchi	First	2024233107	0	0
42	Government Technical College Makoda	First	2024327905	61	61
43	Government Technical College Minjibir	Polaris Bank	1766790834	61	61





Schedule 9. ANNUAL BOARD OF SURVEY

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATIO N	BANK CERTIFICATION BALANCE
44	Government Technical College Nassarawa	Stanbic	0008355617	0.1	0.1
45	Government Technical College Rano	UBA	1017763351	0	0
46	Government Technical College Rogo	Unity	0022830146	6	6
47	Government Technical College Sani Abacha	Stanbic	0009223946	1	1
48	Government Technical College Sumaila	Unity	0025305146	2	2
49	Government Technical College Takai	Keystone	1006179497	0.3	0.3
50	Government Technical College Tofa	Zenith	1015527245	71	71
51	Government Technical College Ungogo II	Access	0060931862	1	1
52	Government Technical College Ungogol	Granty Trust	0109493515	509	509
53	Government Technical College Warawa	Stanbic	0008683228	1	1
54	Government Technical College Wudil	First	2024493820	1	1
55	Governor's College Kano	Zenith	1012881016	2	2
56	Govt. House, Police & Administration	Fidelity	5030025714	-	-
57	Guidance and Counselling	Keystone	1001464004	6	6
58	Gwarzo General Hospital	Unity Bank	0020117184	1,294	1,294
59	History and Culture Bureau	UBA	1004008180	3	3
60	HMB Gwarzo Zone	UBA	1013270516	114	114
61	HMB Gwarzo Zone	UBA	1016128834	511	511
62	HMB RANO ZONE	UBA	1016128913	41	41
63	HMB Zone 5 Gaya	Zenith	1013094684	62	62
64	HMB. Zone 5 Sumaila Gen. Hospital	Zenith	1011699078	0.3	0.3
65	Hospital Management Board	Access	0039926911	1,878	1,878
66	Hospital Management Board	UBA	1016128683	1,512	1,512





Schedule 9. ANNUAL BOARD OF SURVEY

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATIO N	BANK CERTIFICATION BALANCE
67	Hospitality& Tourism Institute	Polaris Bank	4060014486	15	15
68	House of Assembly	Unity Bank	3.95104E+12	689	689
69	I/c Dawanau Psychiatric Hospital	Eco Bank pPlc	0056471521	123	123
70	Judicial Service Commission	Sterling	0004916489	53,722	53,722
71	Kaduna Liaison Office	unity	0022056021	301	301
72	Kano Day Sciences	Polaris	4060011739	1	1
73	Kano Hisbah Board	Unity	0025465196	8	8
74	Kano Pillars	Unity	0009099142	502	502
75	Kano Pillars	FCMB	2002729018	19,003	19,003
76	Kano State Bureau of statistic	Diamond	56159942	5	5
77	Kano State Censorship Board	SKYE	4090740072	6	6
78	Kano state Computer centre	FCMB	0871724015	1	1
79	Kano State Contributory healthcare Mgt. Agency	UBA	1020465268	2,740,360	2,740,360
80	Kano State CPC	FCMB	6493248010	187	187
81	Kano State Driving institute	First Bank	2031970417	4	4
82	Kano State Fire service	Zenith	1014928405	2	2
83	Kano state Fisheries Institute	Sterling	0018671547	5	5
84	KANO STATE HEALTH TRUST FUND	Sterling	0073528253	224	224
85	Kano State Internal Revenue Service	Granty Trust	0236111461	42,222	42,222
86	Kano State Internal Revenue Service	Unity Bank	0005195929	7,199	7,199
87	Kano State Internal Revenue Service	Access	0039942247	5,295	5,295
88	Kano State Internal Revenue Service	Zenith	1015301937	3,716	3,716
89	Kano State Internal Revenue Service	Zenith	1015720486	46,840	46,840





Schedule 9. ANNUAL BOARD OF SURVEY

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATIO N	BANK CERTIFICATION BALANCE
90	Kano State Internal Revenue Service	Zenith	1010554848	10,781	10,781
91	Kano State Internal Revenue Service	Access	0039932446	149	149
92	Kano State Liaison Office Lagos	Unity	0014661554	1	1
93	Kano State Library Board	Granty Trust	0020009792	174	174
94	Kano State Metropolitan Agency	UBA	1022593932	399,882	399,882
95	Kano State Polytechnic	Granty Trust	0020773192	23	23
96	Kano State Polytechnic	UBA	1005283373	71	71
97	Kano State Polytechnic	Polaris Bank	4060014307	34,407	34,407
98	Kano State Polytechnic	Micro Finance	2020000059	3,418	3,418
99	Kano State Polytechnic	Micro Finance	2020000408	516	516
100	Kano State Polytechnic	Micro Finance	2020000277	6,692	6,692
101	Kano State Polytechnic	Micro Finance	2020000253	4,168	4,168
102	Kano State Polytechnic	Micro Finance	2020000406	2,511	2,511
103	Kano State Qur'anic & Islamiyya Schools Board	First	2027745324	5	5
104	Kano State Radio Corporation	Zenith	1014417114	164	164
105	Kano State Relief & Rehabilitation Agency	Keystone	1002818501	122	122
106	Kano State Servicom Directorate	UBA	1019287242	701	701
107	kano State Sport Commission	unity	0005185984	24,262	24,262
108	Kano State Tourism Board	UBA	1003686994	194	194
109	Kano State Transport Authority	Fidelity	4010080394	1,982	1,982
110	Kano State Water Board	Zenith	1013484744	45,515	45,515
111	Kano State Water Board	UBA	1001047915	163,079	163,079
112	Kano State Water Board	UBA	1001062550	2	2





Schedule 9. ANNUAL BOARD OF SURVEY

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATIO N	BANK CERTIFICATION BALANCE
113	Kano State Water Board	UBA	1001047355	281	281
114	Kano Zoo	UBA	1019952340	5	5
115	KANSIEC	Granty Trust	0237585807	39	39
116	Kantin Kwari Market management board	FCMB	6325256015	2,208	2,208
117	KARMA	First Bank	2024887012	1,232	1,232
118	KAROTA	First Bank	2021809284	784	784
119	KHEDCO	Fidelity	4011189005	21,257	21,257
120	KNAP	Access	0039942230	3	3
121	KNARDA	Zenith	1010531410	10,043	10,043
122	KNUPDA	Granty Trust	0019955039	695	695
123	KSSSSMB	Unity	397-590919-1-3-0	23	23
124	Kura General Hospital	Polaris Bank	1751096400	23	23
125	Kwankwaso Cot. Hospital	UBA	1017772289	151	151
126	Law Reform Commission	FCMB	1076933019	101	101
127	Livestock Institute	Diamond	0026989551	0.4	0.4
128	Local Govt. Audit	First	2005875492	9	9
129	Mairo Tijjani GSTC Kano	Access	0023169899	29	29
130	Maitama Sule Science College Gaya	Eco	5612013399	2	2
131	Ministry for Higher Education	Fidelity	5030091313	80,712	80,712
132	Ministry for Local Government	First	2001551613	102	102
133	Ministry for Special Duties	Fidelity	5030082519	2	2
134	Ministry of Agriculture	Access	0764601312	1,046	1,046
135	Ministry of Education	Zenith	1010446732	137,743	137,743





Schedule 9. ANNUAL BOARD OF SURVEY

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATIO N	BANK CERTIFICATION BALANCE
136	Ministry of Finance	Unity	6499239	4,205	4,205
137	Ministry of Health	Sterling	0005843531	182,465	182,465
138	Ministry of Information	FCMB	5052569016	280	280
139	Ministry of Justice	Union	0021830047	5	5
140	Ministry of planning and budget	FCMB	0873998012	1,335	1,335
141	Ministry of Rural & Comm. Dev.	FCMB	5075893019	3	3
142	Ministry of Tourism and Culture	Zenith	1016954969	4	4
143	Ministry of Water resource	Unity	0005238093	84	84
144	Ministry of Women Affairs	Fidelity	5030071508	16,602	16,602
145	Ministry of Work and Infrastruacture	Zenith	1010272667	1	1
146	Ministry of Youth and Sport Development	FCMB	6324257015	101,323	101,323
147	Minjibir General Hospital	FCMB	0338069020	358	358
148	Murtala Mohd Specialist	Sterling	0076538110	9,763	9,763
149	Office of the Auditor General	First	2004262028	28	28
150	Office of the Head of Service	Zenith	1012541737	158	158
151	Poultry Institute Tukai	Diamond	0030274553	4	4
152	Primary Health care Management	Zenith	1013093993	1,423	1,423
153	Printing Press	Unity	0006499301	5,346	5,346
154	Private Hospital Institute Management Agency	Sterling	0070761123	359	359
155	Projects Monitoring Directorate	First Bank	2004900140	3,995	3,995
156	Protocol Directorate	FCMB	5260265018	10	10
157	Public Account Com.	Union	0036431831	10	10
158	Rano General Hospital	U.B.A	1015849781	1	1





Schedule 9. ANNUAL BOARD OF SURVEY

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATIO N	BANK CERTIFICATION BALANCE
159	REPA Directorate	FCMB	5084825014	4,396	4,396
160	REPA Directorate	Fidelity	5030052305	279	279
161	REPA Directorate	Unity	0014219931	819	819
162	Research & Documentation.	Access	0071802979	504	504
163	RMK CAS Tudun Wada	Polaris Bank	4060014352	5,616	5,616
164	Road Traffic Department	Granty Trust	0165909795	6	6
165	Rogo General Hospital	Zenith	1017166633	98	98
166	Rural Electrification Board	Sterling	0009783417	4	4
167	RUWASA	UBA	1000915233	200	200
168	Sani Bello ScienceCollege D/Kudu	Unity Bank	0037235932	24	24
169	School of Aneasthesia	Polaris Bank	4060014376	41	41
170	School of Basic Midwifery Danbatta	Polaris Bank	4060014390	453	453
171	School of Basic Midwifery Gezawa	Polaris Bank	4060014383	16	16
172	School of Basic Midwifery Gwarzo	Polaris Bank	4060014699	147	147
173	School of Basic Midwifery Kano	Polaris Bank	4060014369	526	526
174	School of Health Tech, Kano	Polaris Bank	4060014400	92	92
175	School of Health Tech. Bebeji	Union	0040353109	1,874	1,874
176	School of Hygiene	Polaris Bank	4060014417	1,928	1,928
177	School of Nursing Kano	Polaris Bank	4060014424	142	142
178	School of Nursing Madobi	Polaris Bank	4060014455	53	53
179	Science & Tachnical School Board	SKYE	4030012481	242	242
180	SDGs	First Bank	2035898948	224	224
181	Sen Bello Hayatu GST Gwarzo	Unity Bank	0023003046	63	63





Schedule 9. ANNUAL BOARD OF SURVEY

S/N	NAME OF MDA'S	BANK	A/C NUMBER	BANK RECONCILIATIO N	BANK CERTIFICATION BALANCE
182	Shariah Court of Appeal	UBA	1015348758	6,799	6,799
183	Shariah Court of Appeal	UBA	1015352612	41,436	41,436
184	Sheik Jidda Hospital	Access	0039939122	45	45
185	Sheik Jidda Hospital	Granty Trust	0421164011	57	57
186	Sheik Jidda Hospital	UBA	1012816881	683	683
187	Sir Sunusi General Hospital	Access	0039932491	501	501
188	Special Service Directorate	FCMB	5147937014	30,025	30,025
189	Special Service Directorate	Fidelity	5030027189	102	102
190	SSG's Office (A.G.S Office)	Granty Trust	0115201126	39	39
191	SUBEB	Zenith	1014762120	73	73
192	Sustainable Kano Project	Granty Trust	20025729	8	8
193	Tiga General Hospital	Unity Bank	0016122253	14	14
194	TRIUMPH	Access	0703035008	513	513
195	Urban & Beautification Agency	FCMB	6969499014	30	30
196	Waziri Shehu Gidado Gen. Hospital	Access	0039932501	670	670
197	WRECA Project	Zenith	1010563886	1	1
198	WRECA Salary	Zenith	1010272038	3	3
199	Wudil General Hospital	Zenith	1011681116	252	252
200	Yadakunya Leprosy Hospital	Unity Bank	1012191740	7	7
201	Yusuf Maitama Sule University	Zenith	1013279375	347,275	347,275
202	Zakkah & Hubusi Commission	Sterling	0002634194	10	10
TOTAL				4,750,900	4,750,900





Schedule 10. PUBLIC DEBTS STOCK

EXTERNAL AND INTERNAL DEBTS

EXTERNAL DEBT STOCKS FOR THE YEAR 2021

SN	CREDITOR	Project	1st January, 2021	Addition	Principal	Interest	Total Debt Services	31st December, 2021	
			N'000	N'000	N'000	N'000	N'000	N'000	\$'000
1	IDA	National Urban Water Reform Sector	1,402,514	-	-	9,400	9,400	3,396	1,402,514
2	IDA	Multi-State Road Project	2,996,922	-	436,193	21,264	457,457	6,200	2,560,729
3	IDA	Malaria Control Booster Project	2,127,966	-	136,462	15,777	152,239	4,822	1,991,504
4	IDA	State Education sector Project	9,535,597	-	118,053	72,032	190,085	22,803	9,417,544
5	IDA	Third National Fadama Development	2,258,051	-	56,928	16,945	73,873	5,330	2,201,123
6	IDA	Health system deve. project 11(Add	708,669	-	27,336	5,369	32,705	1,650	681,333
7	IDA	Commercial Agricultural Dev.	6,821,885	-	208,769	51,618	260,387	16,013	6,613,116
8	IDA	Malaria Control Booster Project(Add	3,461,957	-	70,032	-	70,032	8,213	3,391,925
9	IDA	Erosion and Watershed mngt. proj	2,064,950	-	-	16,067	16,067	5,000	2,064,950
10	IDA	Rural Access Agricultural Markrting Pr Agro Processing Productivity	1,636,266	-	-	-	-	3,962	1,636,266
11	IDA	Enhancement & Livelihood Support (APPEALS)	15,217,443	-	-	151,895	151,895	36,847	15,217,443
Sub Total (A)			48,232,220	-	1,053,774	360,366	1,414,140	114,236	47,178,446





Schedule 10. PUBLIC DEBTS STOCK

INTERNAL DEBTS STOCKS FOR THE YEAR 2021

S/N	Creditors	Project	1st January, 2021	Addition	Principal	Interest	Total Debt Services	31st December, 2021
			N'000	N'000	N'000	N'000	N'000	N'000
1	FGN	Budget Support	17,500,293	-	69,472	859,977	929,449	17,430,821
2	FGN	Salary Bail Out	15,333,333	-	38,069	1,159,472	1,197,541	15,295,264
3	FGN	ECA	9,053,949	-	148,209	391,627	539,836	8,905,740
4	FGN	Small and Medium Enterprise	1,938,950	-	167,619	369,035	536,654	1,771,331
5	FGN	Power and Aviation Intervention Fund	4,918,988	-	703,841	689,461	1,393,302	4,215,147
6	FGN	FG Intervention	4,000,000	-	1,020,000	180,000	1,200,000	2,980,000
7	FGN	Contractual Obligation	18,425,000	-	3,502,604	594,009	4,096,613	14,922,396
8	FGN	Commercial Bank Loan	20,000,000	-	1,073,989	189,527	1,263,516	18,926,011
Sub Total (B)			91,170,513	-	6,723,802	4,433,109	11,156,911	84,446,711
Grand Total (A + B)			139,402,733	-	7,777,576	4,793,475	12,571,051	114,236
								131,625,157

Current Internal Debts (as per amortization schedule)	9,440,150
Current External Debts (as per amortization schedule)	1,500,421
Sub Total Current Debts	10,940,571
Non Current Internal Debts	75,006,561
Non Current External Debts	45,678,025
Sub Total Non-Current Debts	120,684,586





Schedule II. LOAN DEDUCTION AT SOURCE

FORIENG AND DOMESTIC LOAN DEDUCTION AT SOURCE (FAAC) 2021

MONTHS	CBN POWER INTERVENTION	CBN SMEs	FGN INTERVENTION	CONTRACTUAL OBLIGATION	SALARY BAILOUT	ECA	CBN BUDGET SUPPORT	COMMERCIAL BANK LOAN	TOTAL DOMESTIC	FOREIGN DEDUCTION	TOTAL
January 2021 (Dec, 2020)	116,108	44,721	100,000	-	-	-	-	-	260,830	106,670	367,500
FEBRUARY	116,108	44,721	100,000	-	-	-	-	-	260,830	88,828	349,658
MARCH	116,108	44,721	100,000	-	-	-	-	-	260,830	88,828	349,658
APRIL	116,108	44,721	100,000	585,230	-	-	-	-	846,060	88,828	934,888
MAY	116,108	44,721	100,000	585,230	-	-	-	-	846,060	88,828	934,888
JUNE	116,108	44,721	100,000	585,230	-	-	-	-	846,060	88,828	934,888
JULY	116,108	44,721	100,000	585,230	202,450	89,973	154,908	-	1,293,391	88,828	1,382,218
AUGUST	116,108	44,721	100,000	585,230	197,991	89,973	154,908	252,703	1,541,635	88,828	1,630,463
SEPTEMBER	116,108	44,721	100,000	292,615	201,176	89,973	154,908	252,703	1,252,205	124,682	1,376,887
OCTOBER	116,108	44,721	100,000	292,615	196,758	89,973	154,908	252,703	1,247,787	124,682	1,372,469
NOVEMBER	116,108	44,721	100,000	292,615	199,902	89,973	154,908	252,703	1,250,931	124,682	1,375,613
DECEMBER	116,108	44,721	100,000	292,615	199,265	89,973	154,908	252,703	1,250,294	124,682	1,374,976
	1,393,302	536,654	1,200,000	4,096,613	1,197,541	539,836	929,449	1,263,516	11,156,910	1,227,194	12,384,104
January 2022(Dec, 2021)	116,108	44,721	100,000	292,615	194,909	89,973	154,908	252,703	1,245,937	124,682	1,370,620





Schedule 12a. CAPITAL EXPENDITURE

2021 CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	ACTUAL (JAN-DEC 2021)	ORIGINAL BUDGET 2021	FINAL BUDGET 2021	VARIANCE
1	ADMINISTRATIVE SECTOR	N'000	N'000	N'000	N'000
011100100200	Deputy Governors Office	220,087	300,000	300,000	79,913
011100800100	Kano State Emergency Relief & Rehab. Board	-	215,100	215,100	215,100
011100900100	Guidance and Counselling Board	-	5,000	5,000	5,000
011101300100	Council Affairs Directorate	13,493	41,700	41,700	28,207
011101400100	Community Re-orientation Council	-	220,000	220,000	220,000
011103700100	Pilgrim Welfare Board	-	310,000	310,000	310,000
011105500100	Special Services Directorate	-	9,000	9,000	9,000
011105900100	Servicom Directorite	-	18,000	18,000	18,000
016100100100	Admin and General Services	1,000,826	1,050,000	1,050,000	49,174
011200100100	House of Assembly	-	410,000	410,000	410,000
011200100200	Assembly Service Commission	-	-	30,000	30,000
012300100100	Min. of Information & internal Affairs	286,323	307,500	307,500	21,177
012300200100	Abubakar Rimi Television Corporation	-	150,479	150,479	150,479
012300300100	Kano State Radio Corporation	-	79,840	79,840	79,840
012300500100	Triumph Publishing Company	-	50,000	50,000	50,000
012300700100	Kano State Censorship Board	-	7,000	7,000	7,000
012500100100	Office of the Head of Civil Service	-	5,000	5,000	5,000
014000100100	Office of the Auditor General (State)	5,300	11,000	36,000	30,700
014700100100	Civil Service Commission	-	5,000	5,000	5,000
014800100100	Kano State Ind. Elect. Comm.	1,601,008	2,365,000	2,365,000	763,992
016700000000	Local Government Audit	-	-	25,000	25,000
016900100100	Ministry for Special Duties	2,001,550	2,280,000	2,280,000	278,450
	Sub TOTAL	5,128,588	7,839,619	7,919,619	2,791,031





Schedule 12a. CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	ACTUAL (JAN-DEC 2021)	ORIGINAL BUDGET 2021	FINAL BUDGET 2021	VARIANCE
2	ECONOMIC SECTOR	N'000	N'000	N'000	N'000
021500100100	Ministry of Agric. & Natural Resources	4,110,220	4,721,650	4,721,650	611,430
021511400100	KNARDA	4,002,689	4,056,289	4,056,289	53,600
022000100100	Ministry of Finance	132,689	145,000	145,000	12,311
022000800000	Kano State Internal Revenue Services	-	260,000	260,000	260,000
022000900000	Kano State Investment Promotion Agency	-	134,095	134,095	134,095
022200100100	Ministry of Commerce Ind. & Co-op.	-	108,200	108,200	108,200
i	Abaubakar Rimi Market	-	34,925	34,925	34,925
022203300100	Tourism Management Board	-	32,925	32,925	32,925
022203400100	Cottage Trade and Street Hawking	-	64,000	64,000	64,000
022800100100	Ministry for Science Technology & Innovation	381,033	467,920	467,920	86,887
023400100100	Ministry of Works & Infrastructure	54,451,110	13,074,638	54,564,103	112,992
023400400100	Kano State Maintenance Agency (KARMA)	910,000	1,010,000	1,010,000	100,000
023403600000	Housing Corporation	-	100,000	100,000	100,000
023403700100	Kano State Transport Authority	-	110,000	110,000	110,000
023403800100	Kano State Road Transport Agency (KAROTA)	-	183,950	183,950	183,950
023403900100	Kano State Fire Service	-	156,000	156,000	156,000
023405500100	Kano Metro Politant Agency	-	486,875	486,875	486,875
023405600100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	137,047	154,750	154,750	17,703
023405700100	Bureau for Land Management	182,969	290,000	290,000	107,031
023405800100	KNUPDA	899,791	902,000	902,000	2,209
023600100100	Ministry of Tourism & Culture	-	184,000	184,000	184,000
023600300100	History & Culture Bureau	-	10,000	10,000	10,000
023605400100	Zoological & Wild Life Mgt. Agency	-	46,000	46,000	46,000
023800100100	Ministry of Planning & Budget	12,778	10,140,800	17,285,600	17,272,822
023800400100	Kano State Bureau of Statistics	18,350	25,000	25,000	6,650
025200100100	Ministry of Water Resources	3,017,123	3,109,400	3,109,400	92,277





Schedule 12a. CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	ACTUAL (JAN-DEC 2021) N'000	ORIGINAL BUDGET 2021 N'000	FINAL BUDGET 2021 N'000	VARIANCE N'000
025210100100	Kano State Water Board	3,010,045	3,034,129	3,634,129	624,084
025210600100	Wreca	-	210,278	210,278	210,278
025210700100	RUWASA	-	871,975	871,975	871,975
025300100100	Ministry of Rural & Community Development	-	165,000	165,000	165,000
025300200100	RAMPS Directorate	-	6,280,000	6,280,000	6,280,000
025300300100	Rural Electrification Board	-	86,500	86,500	86,500
025600100100	Ministry of Housing & Transport	-	3,167,600	5,367,600	5,367,600
Sub TOTAL		71,265,845	53,823,900	105,258,164	33,992,320
3	LAW & JUSTICE	N'000	N'000	N'000	N'000
031801100100	Judicial Service Commission	-	60,000	60,000	60,000
031805100100	High Court of Justice	10,258	685,000	685,000	674,742
031805300100	Sharia Court of Appeal	-	340,000	340,000	340,000
032600100100	Ministry of Justice	-	20,000	20,000	20,000
032605100100	Kano Sharia Commission	-	5,000	5,000	5,000
032605200100	Law Reform Commission	-	24,000	24,000	24,000
032605300100	Kano State Zakkat Commission	-	5,000	5,000	5,000
032605400100	Kano State Hisbah Commission	100,000	120,000	120,000	20,000
Sub TOTAL		110,258	1,259,000	1,259,000	1,148,742
4	SOCIAL SECTOR	N'000	N'000	N'000	N'000
051300100100	Minsitry of Youths and Sports	386,843	450,000	450,000	63,157
051305100100	Youth Development Directorate	-	600	600	600
051305500100	Kano State Sports Commission	38,456	43,000	43,000	4,544
051305600100	Kano Pillars	-	30,000	30,000	30,000
051400100100	Ministry of Women Affairs & Social Dev.	210,493	317,000	317,000	106,507





Schedule 12a. CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	ACTUAL (JAN-DEC 2021)	ORIGINAL BUDGET 2021	FINAL BUDGET 2021	VARIANCE
		N'000	N'000	N'000	N'000
051700100100	Ministry of Education	1,000,543	2,583,674	2,583,674	1,583,131
051700200100	RMK College of Basic & Remedial Studies T/Wada	-	64,112	64,112	64,112
051700300100	SUBEB	1,711	1,112,100	1,112,100	1,110,389
051700800100	Kano State library Board	20,478	30,000	30,000	9,522
051701000100	Agency for Mass Education	-	12,000	12,000	12,000
051701500100	Science & Technical Schools Board	-	364,772	364,772	364,772
051701600100	Kano State Private And Valuntary Inst Board	-	15,400	15,400	15,400
051702600100	Senior Secondary Schools Mgt. Board	3,669,855	3,767,000	3,767,000	97,145
051702700100	Kano State Islamic & Quaranic School Board	7,004	12,844	12,844	5,840
051705600100	Kano State Scholarship Board	1,000,234	1,098,512	1,098,512	98,279
051900100100	Ministry for Higher Education	-	45,000	45,000	45,000
051900200100	College of Education & Preliminary Studies	-	417,813	417,813	417,813
051901800100	Kano State Polytechnic	-	100,000	100,000	100,000
051902100100	Kano State Uni. of Science & Technology (Wudil)	-	294,057	294,057	294,057
051902700100	Informatic Institute	-	85,000	85,000	85,000
051902800100	Yusufu Maitama Sule University	-	400,110	400,110	400,110
051902900100	Aminu School of Islamic Legal Studies	-	99,985	99,985	99,985
051903000100	Audu Bako College of Agric Danbatta	-	60,210	60,210	60,210
051903100100	Sa'adatu Rimi College Of Education Kumbotso	-	138,000	138,000	138,000
052100100100	Ministry of Health	4,695,941	9,937,890	9,937,890	5,241,949
052100300100	H.M.B. (HQ and Zones)	-	265,000	265,000	265,000
052100300200	Zone 7 MAWSH	-	310,500	310,500	310,500
052100500100	Primary Health Care Mgt. Board (PHCMB)	2,500,564	2,869,912	2,869,912	369,348
052100600100	State Agency for Control of Aids	-	212,000	212,000	212,000
052100700100	Post Graduate School (College of Family Medicine)	-	5,000	5,000	5,000
052100800100	CONTRIBUTORY HEALTH MGT	-	2,198,389	2,198,389	2,198,389





Schedule 12a. CAPITAL EXPENDITURE

ADMINISTRATIVE CODE:	MDAs	ACTUAL (JAN-DEC 2021) N'000	ORIGINAL BUDGET 2021 N'000	FINAL BUDGET 2021 N'000	VARIANCE N'000
052100900100	KHETFUND	-	80,000	80,000	80,000
052101100100	Private Health Institutions Management Agency	-	10,000	10,000	10,000
052101300100	Drugs Mngt & Consumable Supply Agency (Drugs Mngt)	-	553,500	553,500	553,500
053500100100	Ministry of Environment	10,320	753,000	753,000	742,680
053500200100	REMASAB	-	162,000	162,000	162,000
053500300100	KNAP	-	147,000	147,000	147,000
053500500100	Kano State Sustainable Projects	-	77,000	77,000	77,000
055100200100	Ministry for Local Government	-	2,405,000	2,405,000	2,405,000
	Sub TOTAL	13,542,443	31,527,380	31,527,380	17,984,938
	GRANT TOTAL	90,047,133	94,449,899	145,964,163	55,917,031





Schedule 12b. CAPITAL EXPENDITURE

SCHEDULE OF NON-CURRENT ASSETS

PROPERTIES PLANTS & EQUIPMENT (PPE)	LAND & BUILDING	PLANTS AND MACHINERIES	MOTOR VEHICLE	OFFICE EQUIPMENT	FURNITURE & FIXTURE	INFRA - STRUCTURE	LIFE ASSETS	TOTAL
Cost	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
Opening Balance as at 1st Jan 2021	14,075,217	15,566	1,171,663	3,158,847	12,868	31,055,476	41,875	49,531,513
Addition During the Year	8,905,974	2,914,852	3,852,834	1,304,682	1,403,006	55,368,835	31,791	73,781,975
Reclassification								
Disposal			(11,887)					
Write Offs								
Balance Carried forward 31st Dec 2021 (A)	22,981,191	2,930,418	5,012,611	4,463,529	1,415,874	86,424,311	73,666	123,313,487
Accumulated Depreciation:								
Balance Brought Forward 1st Jan, 2021	(564,368)	(4,565)	(700,287)	(2,209,267)	(6,301)	(14,696,973)	(10,787)	(18,192,547)
Addition During the Year	(574,530)	(439,563)	(1,338,367)	(1,227,470)	(318,572)	(21,606,078)	(2,540)	(25,507,120)
Bal. Carried Forward 31st Dec, 2021 (B)	(1,138,897)	(444,127)	(2,038,654)	(3,436,738)	(324,872)	(36,303,051)	(13,327)	(43,699,667)
Net book Value as at 31st Dec, 2021 (A-B) = C	22,406,662	2,490,855	3,674,244	3,236,059	1,097,302	64,818,233	71,126	97,806,367





Schedule 13. CASH AND CASH EQUIVALENTS

TREASURY CENTRAL ACCOUNTS

S/N	BANK NAMES	ACCOUNT NAME	ACCOUNT NUMBER	Amount
1	First Bank Nig.Plc	Kano State Capital Account	2032423965	38
2	First Bank Nig.Plc	Kano State Ministry of Finance Allied Payment Account	2031407807	256
3	Zenith Bank Plc	Kano State Housing Project Sales Account	1013459188	46,723
4	Zenith Bank Plc	Kano State Custom and Immigration Recovery	1014480578	-
5	Zenith Bank Plc	Kano State Strategic Reserve Account	1014965763	-
6	Zenith Bank Plc	KNSG Aut.and Deg.Vehicle Licence Smart Card	1014506247	-
7	Zenith Bank Plc	Kano State Capital Project Account	1015303319	-
8	United Bank for Africa	Kano State Housing Project Sales Account	1017110618	235,903
9	United Bank for Africa	Board of Internal Revenue Task force committee on private	1016351973	-
10	United Bank for Africa	Kano State Foreign Loan Interest	1019891135	-
11	United Bank for Africa	Kano State Foreign Loan Interest Recovery Account	1019948170	-
12	United Bank for Africa	Kano State Government Recovery Account	1022563711	1,962,499
13	United Bank for Africa	Kano State Project Account	1024107056	5,102,247
14	Jaiz Bank	Kano State GP Sales Account	0000218966	128,544
15	Jaiz Bank	Kano State Land Related Taxes Account	0001876653	314,815
16	FCMB & UBA	KSIP_BOND	7465267071 & 1024112405	10,639,816
17	FCMB	Federation Allocation Account Kano State [FAAC]	4968083012	1,273,274
18	FCMB	Kano State 2 % Educational Levy	4968083122	36,897
19	FCMB	Kano State Free and Compulsory Educational Account	4968083098	79
20	FCMB	Kano State Covid19 Account II	4968083115	4,864
21	FCMB	Kano State Government Treasury Single Account [TSA]	4968083074	41,661





Schedule 13. CASH AND CASH EQUIVALENTS

S/N	BANK NAMES	ACCOUNT NAME	ACCOUNT NUMBER	Amount
22	FCMB	Kano State Relief Fund	0733203012	5,411
23	FCMB	Kano State Government Federation Account	4968083036	931,761
24	Sterling Bank Plc	Tender Fee Account	0009716141	11,412
25	Sterling Bank Plc	Stamp Duty Account	0016968197	256
26	Sterling Bank Plc	Kano State Free and Compulsory Account	0075577736	18,250
27	Sterling Bank Plc	Kano State Foreign Interest Recovery Loan	0063345284	1,522,585
28	Sterling Bank Plc	SFTAS Grant Account	0076511069	416,417
29	Sterling Bank Plc	Kano State Special Intervention Loan	0065339856	5,116
30	Sterling Bank Plc	Car Loan Account-Ministry of Finance	0007651989	638,752
31	GT Bank	Presidential Special Intervention fund	0065856713	593
Sub-Total (A)				23,338,169
Other Bank Balances				
MDAs Bank Balances (Annual Board of Survey)				4,750,900
Deposit with Crown Agent* (177,341.38 @ 556.42)				98,676
Capital Receipts (Aids & Grants) Balances				3,313,875
Sub-Total (B)				8,163,451
Grant Total (A+B)				31,501,621





Schedule 14. RECEIVABLES 2021

RECEIVABLES 2021			
SN	PARTICULARS	AMOUNT N'000	AMOUNT N'000
1	CAR LOAN		
	Balance as at 1st January 2021	668,658	
	Disbursement during the year 2021	168,730	
	Sub-Total	837,388	
	Less repayment 2021 (payroll & off payroll)	(198,636)	638,752
2	FAAC Arrears:		
	Statutory Allocation	5,280,382	
	Value Added Tax (VAT)	3,789,958	
	Other Receipts	2,277,496	
	FAAC under payment (Other Receipts)	2,377,554	13,725,391
3	Salary Recievables		
	Over Paid Salaries & Wages as at 31st Dec, 2021	1,851	
	Less: Refund during the year 2021	(1,801)	50
	Total Receivables as at 31/12/2021		14,364,192





Schedule 15. PAYABLES AND OTHER LIABILITIES

PAYABLES AND OTHER LIABILITIES 2021

DESCRIPTION VAT, WHT and Stamp Duty	AMOUNT N'000	AMOUNT N'000
Balance as at 1 January 2021	1,864,156	
Add: unreported tax payment	200,000	2,064,156
Less: Monthly Standing Order		(763,099)
		1,301,057
Add:		
Receipt		
VAT	1,120,354	
WHT	607,769	
Stamp Duty	117,102	1,845,225
Total Receipts		3,146,282
Less: Payment		
VAT	(1,120,354)	
WHT	(607,769)	
Stamp Duty	(117,102)	(1,845,225)
Closing Balance as at 31st Dec, 2021 (A)		1,301,057
Retention		
Closing Balance as at 31st December, 2020	1,165,914	
Less: Overstated amount during the year 2020	(251,134)	
Adjusted opening balance as at 1st January 2021	914,780	
Add: Receipts during the year	120,222	1,035,002
Less: Payment during the year		(894,000)
Closing Balance as at 31st Dec, 2021 (B)		141,002





Schedule 15. PAYABLES AND OTHER LIABILITIES

PENSION & GRATUITY LIABILITIES

DESCRIPTION	AMOUNT =N= N'000	AMOUNT =N= N'000
Opening Balance as at 1st January, 2021	-	7,055,927
Add: Pension contribution Due for the year 2021	9,068,102	
Less: Payment Received within the year 2021	(8,261,241)	806,862
Total Pension Liability as at 31st Dec, 2021 (C)		7,862,789

CONTRACTORS LIABILITIES.ARREARS

DESCRIPTION	AMOUNT =N= N'000	AMOUNT =N= N'000
Opening Balance as at 1st January 2021		20,726,466
Add: Verified Contractor Liabilities (2014 to 2020)		16,297,230
Total Contractors Liabilities		37,023,696
Less: Settlement from (2014 to 2020)		(5,123,628)
Contractors Liabilities (2014 to 2020) after Settlement		31,900,068
Add: Contractors Liabilities during the year 2021		5,304,369
Total Contractors Liabilities for the year 2021		37,204,436
Less: Settlement During the year 2021		(5,251,716)
Closing Balance as at 31st December 2021		31,952,720





Schedule 16. LIFE ASSETS

DEPRECIATION OF LIFE ASSET USING STRAIGHT LINE METHOD

SN	NAME OF ANIMALS	CLASS OF ANIMAL(S)	DATE/YEAR OF PURCHASE	NO. OF ANIMAL (A)	LIFE SPAN	UNIT PRICE (B)	TOTAL PRICE (C) =A*B	ACTUAL YEAR DEPRECIATION	NET BOOK VALUE
						N'000	N'000	N'000	N'000
1	Elephant	Mammal	1/15/2010	1	75yrs	18,000	18,000	240	17,760
2	Dwarf Cow	M42	12/5/2010	1	45yrs	450	450	10	440
3	Dwarf Cow	M43	11/3/2017	1	45yrs	450	450	4	446
4	Dwarf Cow	M44	4/18/2013	1	45yrs	450	450	7	443
5	Dwarf Cow	M45	3/11/2012	1	45yrs	450	450	8	442
6	Dwarf Cow	M138	6/6/2009	1	45yrs	450	450	11	439
7	Red fronted Gazelle	M28	11/6/2017	1	12 -13yrs	250	250	7	243
8	Red fronted Gazelle	M127	11/10/2018	1	12 -13yrs	250	250	5	245
9	Red fronted Gazelle	M132	12/9/2018	1	12 -13yrs	250	250	5	245
10	Bush buck	M14	12/20/2008	1	13yrs	150	150	14	136
11	Bush buck	M16	2/21/2013	1	13yrs	150	150	8	142
12	Bush buck	M17	3/18/2014	1	13yrs	150	150	7	143
13	Bush buck	M17	3/18/2014	1	13yrs	150	150	7	143
14	Bush buck	M18	3/18/2014	1	13yrs	150	150	7	143
15	Capé Eland	M9	2/23/2008	1	15 – 20yrs	5,000	5,000	338	4,662
16	Capé Eland	M10	3/12/2008	1	15 – 20yrs	5,000	5,000	338	4,662
17	Capé Eland	M11	02/02/2009	1	15 – 20yrs	5,000	5,000	312	4,688
18	Giraffe	M4	12/5/2006	1	28yrs	5,000	5,000	244	4,756
19	Giraffe	M5	3/1/2007	1	28yrs	5,000	5,000	227	4,773
20	Giraffe	M6	3/31/2015	1	28yrs	2,500	2,500	49	2,451
21	Giraffe	M7	5/28/2017	1	28yrs	2,500	2,500	32	2,468
22	Chimpanzee	M47	3/26/2004	1	55yrs	1,000	1,000	28	972





Schedule 16. LIFE ASSETS

SN	NAME OF ANIMALS	CLASS OF ANIMAL(S)	DATE/YEAR OF PURCHASE	NO. OF ANIMAL (A)	LIFE SPAN	UNIT PRICE (B)	TOTAL PRICE (C) =A*B	ACTUAL YEAR DEPRECIATION	NET BOOK VALUE
						N'000	N'000	N'000	N'000
23	Dog faced baboon	M49	1990	1	45yrs	50	50	3	47
24	Dog faced baboon	M51	4/12/2005	1	45yrs	50	50	2	48
25	Dog faced baboon	M156	5/17/2019	1	45yrs	50	50	0.20	50
26	Dog faced baboon	M195	12/29/2020	1	45yrs	50	50	0.10	50
27	Dog faced baboon	M196	12/29/2020	1	45yrs	50	50	0.10	50
28	Mona Monkey	M70	8/6/2007	1	22yrs	30	30	2	28
29	Mona Monkey	M71	8/14/2014	1	22yrs	30	30	1	29
30	Mona Monkey	M72	12/3/2017	1	22yrs	30	30	0.50	30
31	Mona Monkey		3/23/2020	1	22yrs	30	30	0.12	30
32	Mona Monkey		3/23/2020	1	22yrs	30	30	0.12	30
33	Mona Monkey		3/23/2020	1	22yrs	30	30	0.12	30
34	Red patas Monkey	M55	4/27/2007	1	24yrs	35	35	2	33
35	Red patas Monkey	M56	7/21/2008	1	24yrs	35	35	2	33
36	Red patas Monkey	M57	3/13/2014	1	24yrs	35	35	1	34
37	Red patas Monkey	M59	4/7/2015	1	24yrs	35	35	1	34
38	Red patas Monkey	M62	4/10/2016	1	24yrs	35	35	1	34
39	Red patas Monkey	M69	1/29/2018	1	24yrs	35	35	0.40	35
40	Red patas Monkey	M68	9/25/2017	1	24yrs	35	35	1	34
41	Red patas Monkey		9/26/2017	1	24yrs	35	35	1	34
42	Red patas Monkey		9/27/2017	1	24yrs	35	35	1	34
43	Sooty mangabey	M73	8/6/2014	1	18yrs	70	70	2	68
44	Tantalus Monkey	M53	10/21/2009	1	24yrs	30	30	1	29
45	Tantalus Monkey	M54	1/1/2017	1	24yrs	30	30	0.45	30





Schedule 16. LIFE ASSETS

SN	NAME OF ANIMALS	CLASS OF ANIMAL(S)	DATE/YEAR OF PURCHASE	NO. OF ANIMAL (A)	LIFE SPAN	UNIT PRICE (B)	TOTAL PRICE (C) =A*B	ACTUAL YEAR DEPRECIATION	NET BOOK VALUE
						N'000	N'000	N'000	N'000
46	Tantalus Monkey	M185	10/20/2018	1	24yrs	30	30	0.34	30
47	Tantalus Monkey		10/21/2018	1	24yrs	30	30	0.34	30
48	Lion	M3	6/15/2015	1	26yrs	5,000	5,000	105	4,895
49	Spotted hyena	M20	8/19/2008	1	10 - 25yrs	650	650	44	606
50	Spotted hyena	M21	8/18/2009	1	10 -25yrs	650	650	41	609
51	Stripped hyena	M22	2/8/2007	1	24yrs	400	400	21	379
52	Stripped hyena	M23	2/8/2007	1	24yrs	400	400	21	379
53	Stripped hyena	M139	12/12/2018	1	24yrs	400	400	5	395
54	Stripped hyena	M140	12/12/2018	1	24yrs	400	400	5	395
55	Stripped hyena	M159	4/28/2019	1	24yrs	300	300	2	298
56	African civet cat	M129	11/19/2018	1	15yrs	80	80	1	79
57	Sand fox	M153	2/12/2019	1	8 – 10yrs	10	10	0.20	10
58	Sand fox	M154	2/12/2019	1	8 – 10yrs	10	10	0.20	10
59	Common Jackal	M36	6/5/2011	1	10 – 22YRS	30	30	2	28
60	Common Jackal	M37	6/4/2012	1	10 – 22YRS	30	30	2	28
61	Common Jackal	M39	4/4/2013	1	10 – 22YRS	30	30	2	28
62	Common Jackal	M40	3/13/2018	1	10 – 22YRS	30	30	1	29
63	Common Jackal	M142	3/26/2019	1	10 – 22YRS	30	30	0.50	30
64	Ratel Honey Badger	M97	1/8/2012	1	22yrs	60	60	2	58
65	Crested porcupine	M94	10/10/2006	1	8 – 12yrs	60	60	8	52
66	Crested porcupine	M95	5/30/2017	1	8 – 12yrs	60	60	2	58
67	Crested porcupine	M96	5/3/2017	1	8 – 12yrs	60	60	2	58
68	Crested porcupine			1	15yrs	60	60	1	59





Schedule 16. LIFE ASSETS

SN	NAME OF ANIMALS	CLASS OF ANIMAL(S)	DATE/YEAR OF PURCHASE	NO. OF ANIMAL (A)	LIFE SPAN	UNIT PRICE (B)	TOTAL PRICE (C) =A*B	ACTUAL YEAR DEPRECIATION	NET BOOK VALUE
						N'000	N'000	N'000	N'000
69	Crested porcupine			1	15yrs	60	60	1	59
70	Rabbit	M77	3/1/2017	1	5yrs	1	1	0.07	1
71	Rabbit	M78	3/1/2017	1	5yrs	1	1	0.07	1
72	Rabbit	M79	11/26/2018	1	5yrs	1	1	0.05	1
73	Rabbit	M80	11/26/2018	1	5yrs	1	1	0.05	1
74	Rabbit	M81	11/26/2018	1	5yrs	1	1	0.05	1
75	Rabbit	M82	3/19/2019	1	5yrs	1	1	0.04	1
76	Rabbit	M83	3/19/2019	1	5yrs	1	1	0.04	1
77	Rabbit	M84	3/19/2019	1	5yrs	1	1	0.04	1
78	Rabbit	M85	6/8/2019	1	5yrs	1	1	0.04	1
79	Rabbit	M86	6/8/2019	1	5yrs	1	1	0.04	1
80	Rabbit	M87	6/8/2019	1	5yrs	1	1	0.04	1
81	Ostrich	B37	1/26/2005	1	50yrs	750	750	22	728
82	Ostrich	B38	5/8/2017	1	50yrs	750	750	5	745
83	Ostrich	B37	1/26/2005	1	50yrs	750	750	22	728
84	Ostrich	B38	5/8/2017	1	50yrs	750	750	5	745
85	Ostrich	B38		1	50yrs	750	750	5	745
86	Peacock	B94	6/17/2019	1	23yrs	60	60	1	59
87	Peacock	B95	6/17/2019	1	23yrs	60	60	1	59
88	Peacock	B96	7/19/2019	1	23yrs	60	60	1	59
89	Peacock	B97	7/19/2019	1	23yrs	60	60	1	59
90	Peacock	B40	5/21/2013	1	23yrs	40	40	1	39
91	Spotted Eagle	B49	2/2/2010	1	20yrs	40	40	2	38





Schedule 16. LIFE ASSETS

SN	NAME OF ANIMALS	CLASS OF ANIMAL(S)	DATE/YEAR OF PURCHASE	NO. OF ANIMAL (A)	LIFE SPAN	UNIT PRICE (B)	TOTAL PRICE (C) =A*B	ACTUAL YEAR DEPRECIATION	NET BOOK VALUE
						N'000	N'000	N'000	N'000
92	Spur Wing Goose	B50	6/7/2000	1	11yrs	12	12	2	10
93	Spur Wing Goose	B51	6/26/2000	1	11yrs	12	12	2	10
94	Spur Wing Goose	B110	3/23/2020	1	11yrs	12	12	0.10	12
95	Spur Wing Goose	B111	3/23/2020	1	11yrs	12	12	0.10	12
96	Spur Wing Goose	B112	3/23/2020	1	11yrs	12	12	0.10	12
97	Crocodile	R44	5/25/2016	1	22yrs	50	50	1	49
98	Crocodile	R45	6/30/2017	1	22yrs	50	50	1	49
99	Crocodile	R46	6/30/2017	1	22yrs	50	50	1	49
100	Crocodile	R47	7/15/2018	1	22yrs	50	50	1	49
101	Crocodile	R48	7/15/2018	1	22yrs	50	50	1	49
102	Crocodile	R49	6/30/2017	1	22yrs	50	50	1	49
103	Nile Monitor Lizard	R51	4/25/2018	1	10-20yrs	12	12	0.22	12
104	Rock Python	R52	5/9/2018	1	12yrs	35	35	1	34
105	Rock Python	R54	5/9/2018	1	12yrs	35	35	1	34
106	Rock Python	R55	9/12/2013	1	12yrs	35	35	2	33
107	Rock Python	R62	7/3/2019	1	12yrs	35	35	1	34
108	Rock Python	R65	1/1/2020	1	12yrs	35	35	0.27	35
109	Snake	R59	4/11/2019	1	20yrs	2	2	0.02	2
110	Snake	R60	4/11/2019	1	20yrs	2	2	0.02	2
111	Snake	R61	4/11/2019	1	20yrs	2	2	0.02	2
112	Camel	M111,	8/15/2016	1	20yrs	500	500	11	489
113	Camel	M135	3/8/2019	1	20yrs	200	200	2	198
114	Donkey	M122	2/7/2016	1	20yrs	90	90	2	88





Schedule 16. LIFE ASSETS

SN	NAME OF ANIMALS	CLASS OF ANIMAL(S)	DATE/YEAR OF PURCHASE	NO. OF ANIMAL (A)	LIFE SPAN	UNIT	TOTAL PRICE	ACTUAL YEAR	NET BOOK
						PRICE (B)	(C) =A*B	DEPRECIATION	VALUE
						N'000	N'000	N'000	N'000
115	Donkey	M123	12/15/2015	1	20yrs	80	80	2	78
116	Donkey	M146	2/11/2019	1	20yrs	50	50	0.45	50
117	Guinea Pig	M147	7/1/2019	1	4 – 6 yrs	1	1	0.04	1
118	Guinea Pig	M179	12/2/2019	1	4 – 6 yrs	1	1	0.04	1
119	Cane rat	M124	5/5/2015	1	5yrs	5	5	1	4
120	Four (4) horned Ram	M136	2/2/2019	1	5yrs	70	70	3	67
121	Sheep	M137	3/8/2019	1	5yrs	40	40	1	39
122	Ram	M162	11/8/2019	1	5yrs	20	20	1	19
123	Giant Tortoise	D64	1990	1	150yrs	400	400	8	392
124	Duiker		7/16/2020	1	20yrs	80	80	0.36	80
125	Zebra		7/17/2011	2	20yrs	2,500	5,000	227	4,773
TOTAL				126		71,166	73,666	2,540	71,126



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