

Report of the ACCOUNTANT GENERAL

IPSAS ACCRUAL **Financial Statements** FOR THE YEAR ENDED 31ST DECEMBER, 2022.



2022



KANO STATE
GOVERNMENT





KANO STATE
GOVERNMENT OF NIGERIA

REPORT OF THE ACCOUNTANT GENERAL
IPSAS ACCRUAL FINANCIAL STATEMENTS
For the Year Ended 31st December 2022



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



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





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



Aisha Adamu Abdullahi, FCNA

Director Treasury
Ministry of Finance, Kano State.





Rabiu Abdullahi, CNA, FIMC, CMC
Director Final Account
Ministry of Finance, Kano State.



Technical Team



Abdulhadi Hamza,
CNA, ACTI, FIMC, CMC



Nafi'u Garba, CNA



Zaharaddeen Lawan,
CNA, FIMC, CMC



Fatima Uba Idris, CFA



Ahmad Garba Auwal,
ACA, FIMC, CMC



Rabi Adamu, CNA



Group Picture Ministry of Finance, PAC and Finance Committee (Kano State House Members) During Presentation and Validation of Kano State Annual Financial Statements for the Year 2022



**Group Picture; Office of the Accountant General Staff
During Presentation and Validation of Kano State Annual Financial Statements for the Year 2022**



**Group Picture; Final Account and Treasury Department Staff
During Presentation and Validation of Kano State Annual Financial Statements for the Year 2022**

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OFFICE OF THE ACCOUNTANT GENERAL

Ministry of Finance Kano State

TELEPHONE:

Accountant General: 08086526261
Director Treasury: 08028344093
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Director Final Account: 08036782586
Dir. Revenue Monitoring & Eva.: 08033611739

In case of reply please quote reference

OAG/MOF/022/VOL.I/1

DEPARTMENT: _____

DATE: 22nd May, 2023

No. _____

Responsibility For Financial Statements

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 2022.

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



OFFICE OF THE AUDITOR GENERAL

KANO STATE

Telephone: (064)664400
Fax (064) 663603

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

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

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

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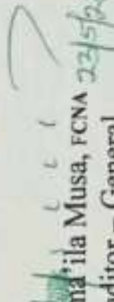
23rd May, 2023
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Audit Certificate

The Accounts of the Government of Kano State of Nigeria for the year ended 31st December, 2022 have been examined in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 (as amended), Section 30(i) and Section 36(i) of the Kano State Audit Law, 2021 (as amended) as well as the provision of International Public Sector Accounting Standards (IPSAS).

I have for the purpose of my audit obtained the information and explanations required and, subject to the comments and observations contained therein, I certify that, in my opinion, the Statement of Financial Position and the supporting Accounts and Statements are properly drawn according to IPSAS Accrual Basis and present fairly, in all material aspects, the financial position of the Government of Kano State of Nigeria as at **31st December, 2022** and its financial transactions for the fiscal year then ended.

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


Isma'ila Musa, FCNA 23/5/23
Auditor – General
Kano State.



Ganduje Presents N196 Billion
Kano 2022 Budget to the
State House of Assembly

Main Statements



kano my city, my state

Kano State Government of Nigeria

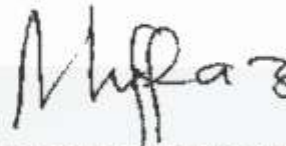
Consolidated Statement of Financial Performance (Income & Expenditure) for the Year Ended 31st December, 2022

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

Kano State Government of Nigeria

Consolidated Statement of Financial Performance (Income & Expenditure) for the Year Ended 31st December, 2022

Miscellaneous Expenses - General	18	965,759	714,520
Grants and Other Contributions	19	3,692,586	1,633,869
Cost of IGR Collections	20	2,001,289	3,068,172
Depreciation	21iii	36,102,776	25,507,120
Public Debt Charges	28iii	6,843,557	4,793,475
Loss from Exchange Transaction	34i	2,690,039	1,923,673
Total Operating Expenses		149,939,713	123,355,785
Surplus for the year		56,468,411	32,070,005

 22/05/2023

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

Kano State Government of Nigeria

Consolidated Statement of Financial Position (Balance Sheet) As At 31st December, 2022

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


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

Kano State Government of Nigeria

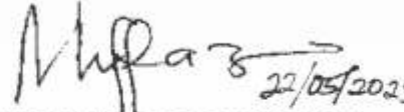
Consolidated Statement of Cash Flow for the Year Ended 31st December, 2022

Description	Notes	2022 N'000	2021 N'000
Cash flows from Operating Activities			
Revenue:			
Revenue from Non-Exchange Transactions:			
FGN:			
Statutory Allocation (FAAC)	1a	60,214,943	56,166,515
Value Added Tax (VAT)-(FAAC)	1b	45,809,734	38,586,912
Other Receipts (FAAC)	2	35,628,590	13,220,623
Sub-total		141,653,267	107,974,050
State:			
Revenue from Non-Exchange Transactions			
Tax Revenue	4	19,713,320	18,531,068
Other revenue	5i	548,647	255,135
Sub-total		20,261,967	18,786,203
Total revenue from Non-Exchange Transactions		161,915,234	126,760,253
Revenue from Exchange transactions:			
MDAs Revenue	6	22,796,592	21,870,584
Total revenue from Exchange Transactions		22,796,592	21,870,584
Total Inflows from operating activities		184,711,825	148,630,837
Outflows:			
Wages, salaries and employee benefits	8	(69,029,021)	(63,636,295)
Transport & Travelling	9	(2,282,705)	(1,464,361)
Utilities General	10	(2,428,999)	(2,820,764)
Materials & Supplies	11	(8,055,833)	(7,276,490)
Maintenance Services	12	(1,883,774)	(1,095,290)
Training General	13	(2,943,903)	(1,203,043)
Other Services	14	(5,465,486)	(3,861,381)
Consulting and Professional Services	15	(2,520,047)	(1,589,895)
Fuel & Lubricant	16	(2,565,987)	(2,358,904)
Financial Charges General	17	(405,430)	(416,353)
Miscellaneous General	18	(965,759)	(714,520)

Kano State Government of Nigeria

Consolidated Statement of Cash Flow for the Year Ended 31st December, 2022

Grants and Other Contributions	19	(3,692,586)	(1,633,869)
Cost of IGR collection	20	(2,001,289)	(3,068,172)
Public Debt Charges	30iii	(6,843,557)	(4,793,475)
Total outflows from operating activities		(111,084,374)	(95,932,811)
Net cash flows from operating activities		73,627,451	52,698,026
Cash flows from investing activities			
Capital Expenditure:			
Plants, Properties & Equipment (PPE)	21	(75,886,919)	(73,781,975)
Proceeds from Sales of Assets	5ii	2,367	11,887
Proceeds from Sales of Investment in Properties	5ii	225,021	314,471
Dividend Received	7i	475	-
Total Outflows from investing activities		(75,659,056)	(73,455,617)
Net cash flows used in investing activities		(75,659,056)	(73,455,617)
Cash flows from financing activities			
Aids and Grants (Capital Receipts)	3	27,031,419	11,801,455
Aids and Grants (Expenditure)	3	(15,011,794)	(8,487,582)
Repayment of Borrowing	28iii	(9,320,077)	(7,777,576)
Proceeds from Borrowing	30	-	42,425,000
Net cash flows used in financing activities		2,699,548	37,961,297
Net Cash Flow from all Activities		667,944	17,203,705
Opening cash and cash equivalent	25	31,501,621	14,297,915
Closing cash and cash equivalent		32,169,565	31,501,621


 22/05/2023
SHEHU ABBAS MU'AZU, CNA
 ACCOUNTANT GENERAL - KANO STATE

Kano State Government of Nigeria

Statement of Changes in Net Assets/Equity for the Year Ended 31st December, 2022

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


 22/05/2023
SHEHU ABBAS MU'AZU, CNA
 ACCOUNTANT GENERAL - KANO STATE

Kano State Government of Nigeria

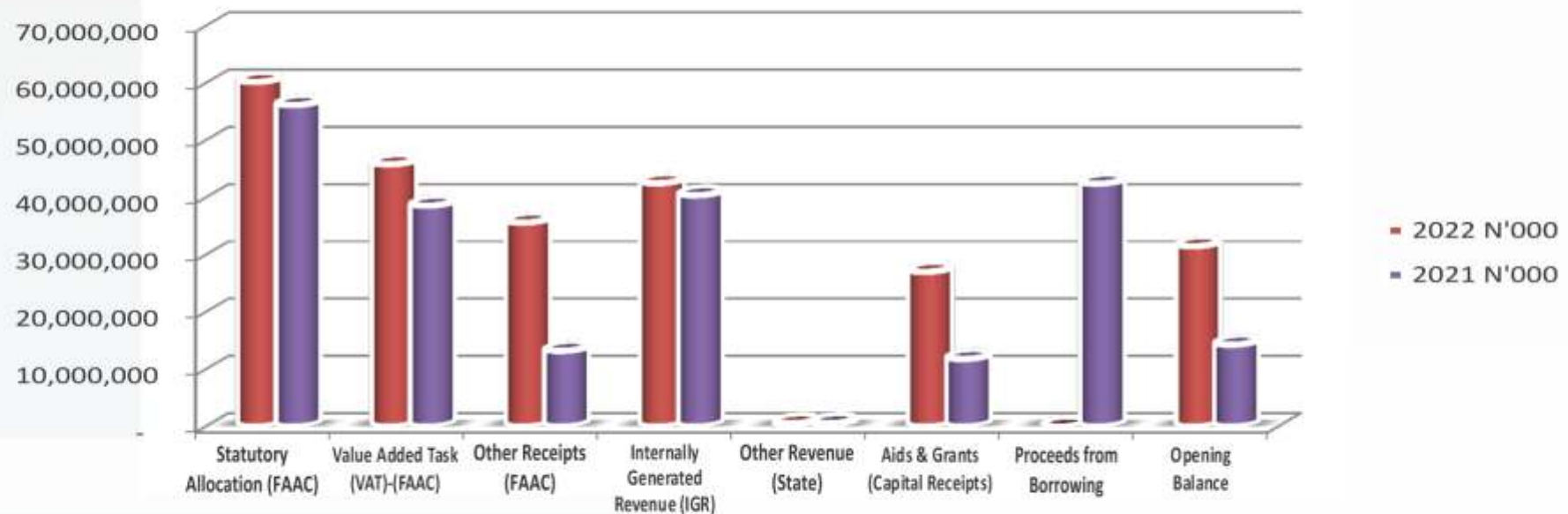
Consolidated Statement of Budget Comparison and Actual Amounts for the Year Ended 31st December, 2022

DESCRIPTION	ACTUAL RECEIPTS & PAYMENTS a N'000	BUDGETED 2022			VARIANCE ON FINAL BUDGET	
		ORIGINAL b N'000	REVISED c N'000	FINAL d=b+c N'000	e=a-d/d-a N'000	f = (a-d/d-a)/b(%) %
Recurrent Revenue	184,939,689	159,726,218	16,570,000	176,296,218	8,643,471	5
Total Recurrent Revenue	184,939,689	159,726,218	16,570,000	176,296,218	8,643,471	5
Statutory Allocation	60,214,943	70,890,829	-	70,890,829	(10,675,885)	(15)
Value Added Tax (VAT)	45,809,734	40,556,575	11,000,000	51,556,575	(5,746,841)	(11)
Other Receipts (FGN)	35,628,590	10,126,367	3,000,000	13,126,367	22,502,223	171
Internally Generated Revenue (IGR)	42,509,912	38,152,447	2,570,000	40,722,447	1,787,464	4
Other Revenue (State)	776,510	-	-	-	776,510	100
Total Capital Receipts	58,533,040	61,508,967	38,437,974	99,946,941	(41,413,902)	(41)
Grants	27,031,419	22,717,617	16,458,271	39,175,888	(12,144,469)	(31)
Loans	-	15,368,333	5,175,000	20,543,333	(20,543,333)	(100)
Other Capital Receipts	-	7,760,000	515,000	8,275,000	(8,275,000)	(100)
Treasury Opening Balance	31,501,621	15,663,017	16,289,703	31,952,720	(451,099)	(1)
Total Recurrent Receipt & Capital Receipt	243,472,729	221,235,185	55,007,974	276,243,159	(32,770,431)	(12)
Recurrent Expenditure						
Personnel cost	69,029,021	66,036,851	5,268,432	71,305,282	2,276,262	3
Overhead cost	38,362,767	31,760,170	8,535,303	40,295,473	1,932,705	5
Grants and Subsidy	3,692,586	1,582,267	2,815,000	4,397,267	704,682	16
Capital expenditure	100,218,790	121,855,897	38,389,240	160,245,137	60,026,347	37
Total payments	211,303,164	221,235,185	55,007,974	276,243,159	64,939,996	24
Net Receipts	32,169,565	-	-	-	-	-


 22/05/2023
 SHEHU ABBAS MU'AZU, CMA
 ACCOUNTANT GENERAL - KANO STATE

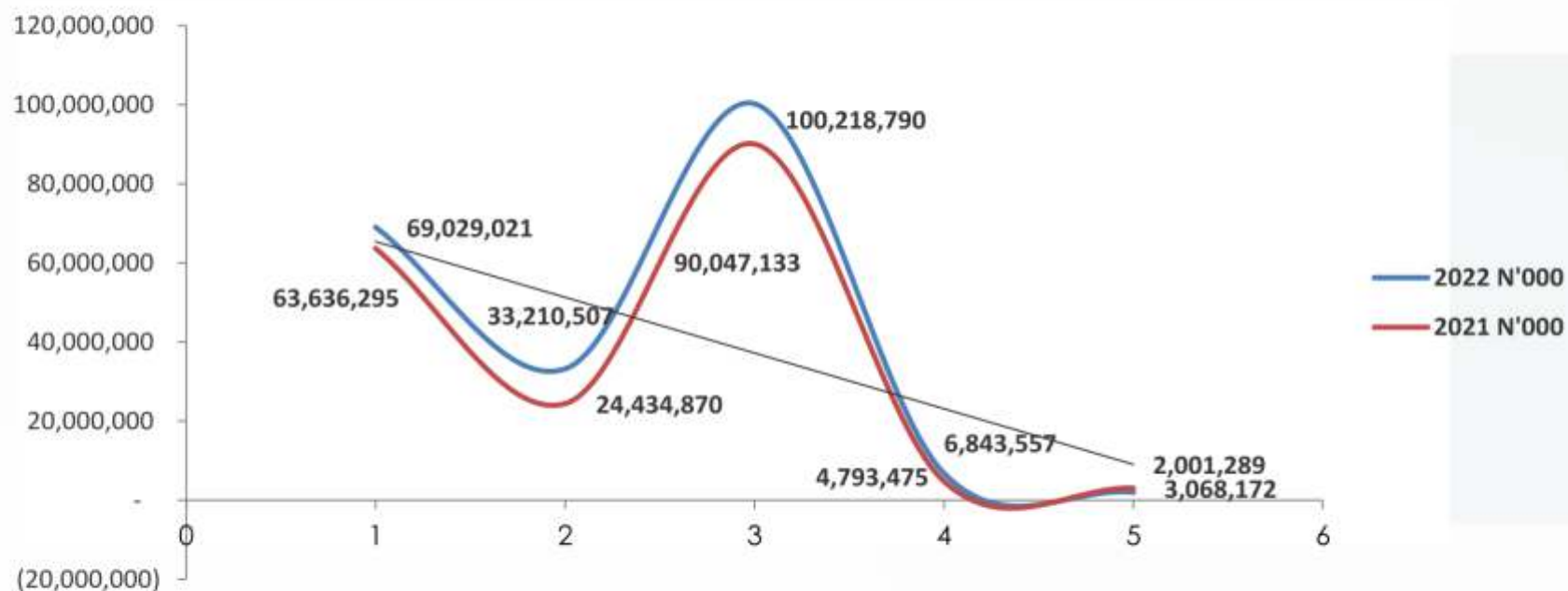
COMPARISON OF ACTUAL INFLOW BETWEEN YEAR 2022 & 2021

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



COMPARISON OF ACTUAL OUTFLOW BETWEEN YEAR 2022 & 2021

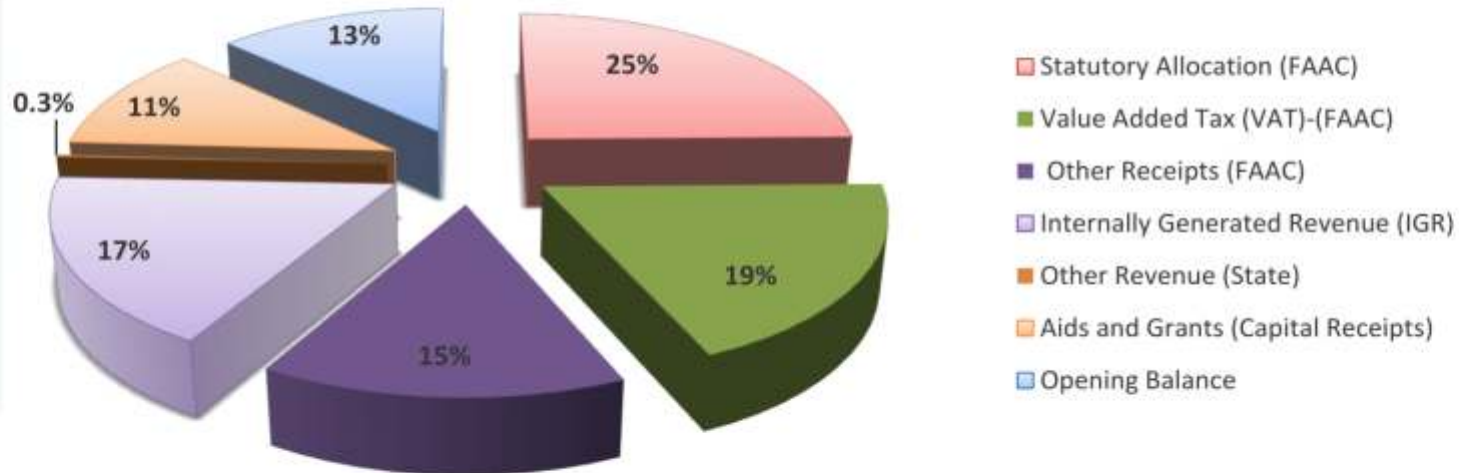
DESCRIPTION	2022 N'000	2021 N'000
Wages, salaries and employee benefits	69,029,021	63,636,295
Overhead and Other Recurrent Expenditure	33,210,507	24,434,870
PPE and Other Capital Expenditure	100,218,790	90,047,133
Repayment of Borrowing	6,843,557	4,793,475
IGR Cost of Collection	2,001,289	3,068,172
Total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



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

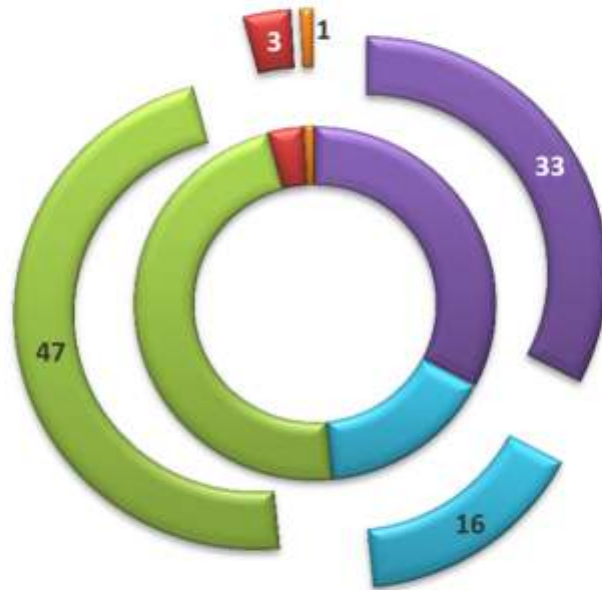
DESCRIPTION	2022 N'000	PERCENTAGE (%)
Statutory Allocation (FAAC)	60,214,943	24.8
Value Added Tax (VAT)-(FAAC)	45,809,734	18.8
Other Receipts (FAAC)	35,628,590	14.6
Internally Generated Revenue (IGR)	42,509,912	17.5
Other Revenue (State)	548,647	0.2
Aids and Grants (Capital Receipts)	27,031,419	11.1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

Percentage Contribution of Inflows



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

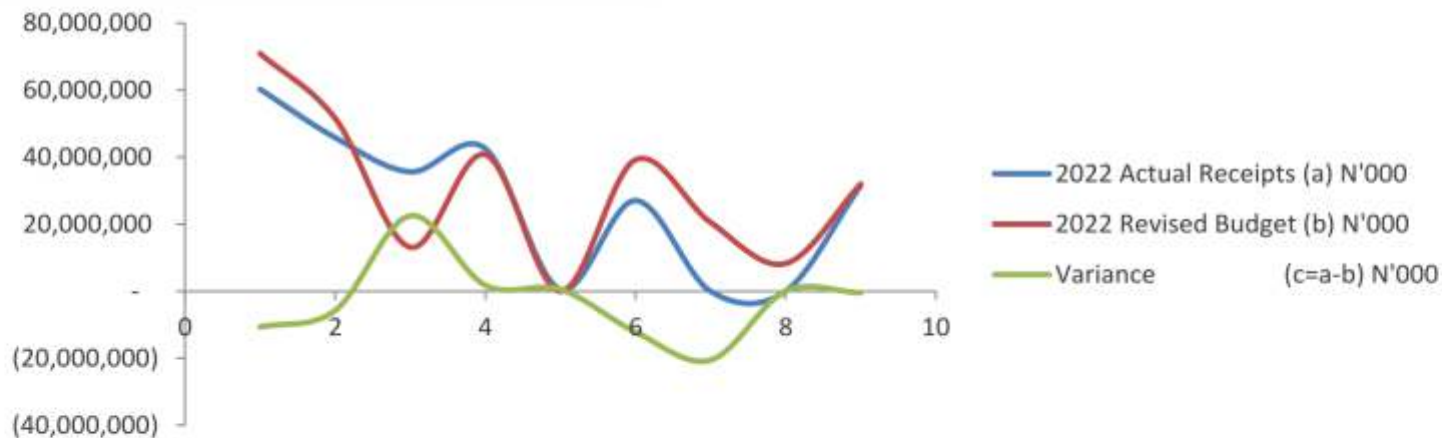
DESCRIPTION	2022 N'000	PERCENTAGE (%)
Wages, salaries and employee benefits	69,029,021	33
Overhead and Other Recurrent Expenditure	33,210,507	16
PPE and Other Capital Expenditure	100,218,790	47
Repayment of Borrowing	6,843,557	3
IGR Cost of Collection	2,001,289	1
Total Outflows	211,303,164	100



- Wages, salaries and employee benefits
- Overhead and Other Recurrent Expenditure
- PPE and Other Capital Expenditure
- Repayment of Borrowing
- IGR Cost of Collection

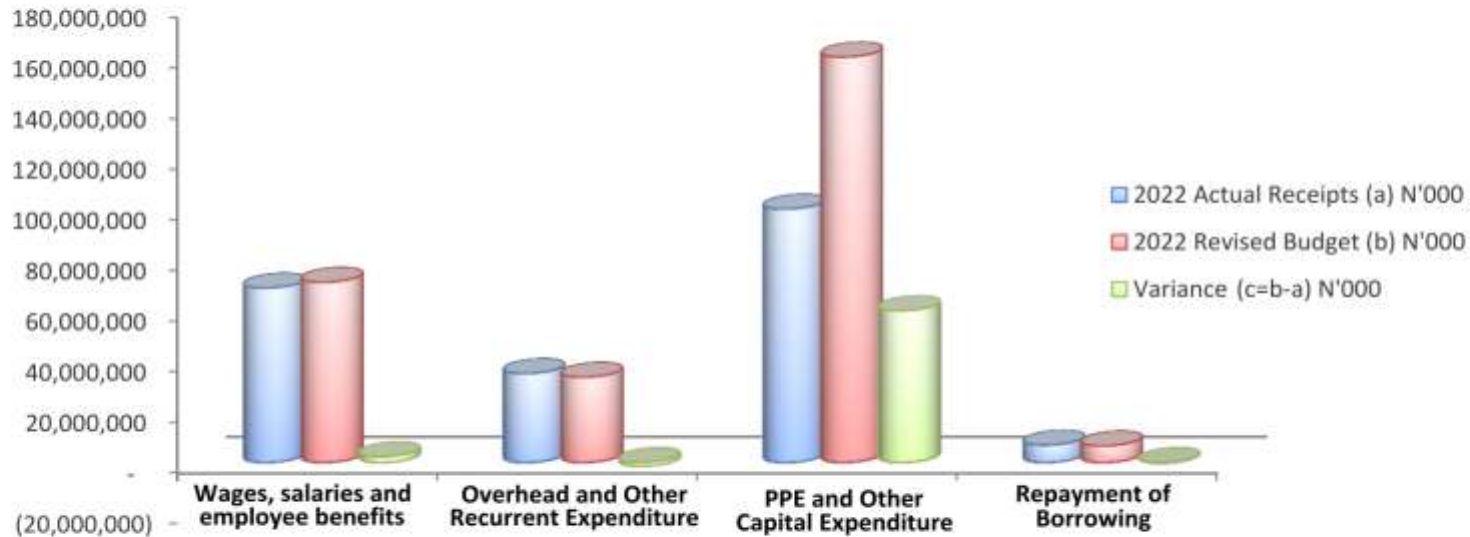
COMPARISON BETWEEN ACTUAL AND BUDGETED INFLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2022

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



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

DESCRIPTION	2022 Actual Receipts (a)	2022 Revised Budget (b)	Variance (c=b-a)	Budget Deviation d = (c/b)%
	N'000	N'000	N'000	%
Wages, salaries and employee benefits	69,029,021	71,305,282	2,276,262	3
Overhead and Other Recurrent Expenditure	35,211,796	33,743,128	(1,468,669)	(4)
PPE and Other Capital Expenditure	100,218,790	160,245,137	60,026,347	37
Repayment of Borrowing	6,843,557	6,552,345	(291,212)	(4)
Total Outflows	211,303,164	271,845,892	60,542,728	22





3D of Multi Billion Naira 3-Layer Muhd Buhari Interchange Bridge of Ganduje's Admin. in Kano State

Statement of Accounting Policies

IPSAS ACCRUAL



kano my city, my state

Statement of Accounting Policies

LIST OF ABBREVIATIONS/ACRONYMS USED

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



OFFICE OF THE ACCOUNTANT GENERAL

Ministry of Finance Kano State

TELEPHONE:

Accountant General: 08086526261
Director Treasury: 08028344093
Director Inspection & Training: 08054366263
Director Final Account: 08036782586
Dir. Revenue Monitoring & Eva.: 08033611739

In case of reply please quote reference
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DEPARTMENT:

DATE: 22nd May, 2023

Statement of Accounting Policies

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;
- iii. Measurement of Accounting Items, and
- iv. Accounting treatment of items.

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

1. GENERAL INFORMATION

The Kano State Government

Kano State is one of the 36 States making up the Federation of Nigeria. The State was created in 1967 out of the former Northern Region of Nigeria. Initially it comprised the present day Jigawa State before the later

Statement of Accounting Policies

was created in 1992. Kano City is the capital of the State which has 44 local governments.

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

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

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

2. BASIS OF PREPARATION

The GPFS have been prepared under the historical cost convention and in accordance with International Public Sector Accounting Standards (IPSAS ACCRUAL) and other applicable standards as defined by the Fiscal Responsibility Commission (FRC).

The Kano State Financial Statements were first prepared in accordance with IPSAS ACCRUAL in the year ended 31st December, 2017 where the exemption in IPSAS 33 first time adoption were applied. Hence, the State was fully migrated in the year ended 31st December, 2019.

3. FUNDAMENTAL ACCOUNTING CONCEPTS

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

- i. Accrual basis concept;
- ii. Going concern concept;
- iii. Consistency concept
- iv. 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.
- 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.

Statement of Accounting Policies

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.

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 is 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.
- 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.

Statement of Accounting Policies

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).

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, 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

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 were 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.

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.

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.

Statement of Accounting Policies

29. RESERVES

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

30. CONTINGENT LIABILITY

A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by uncertain future event(s) or present obligation arising from past events that are not recognised because either an outflow of economic benefit is not probable or the amount of the obligation cannot be reliably measured.

The State will only disclose Contingent liabilities in the Notes to the GPFS.

31. CONTINGENT ASSETS

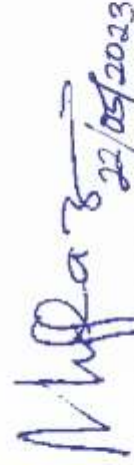
Contingent assets are possible future assets arising from past event(s) whose existence will be confirmed on the occurrence or non-occurrence of one or more uncertain future event(s) not wholly within control of the entity.

The State shall only disclose the contingent asset in the Notes to the GPFS

32. FINANCIAL INSTRUMENTS

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

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



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



Completed 3-Layer
Muhammadu Buhari
Interchange Bridge
in Kano State

Notes to the Financial Statements



kano my city, my state

Notes to the Financial Statements

NOTES	CODES	DESCRIPTION	31 Dec, 2022 N'000	31 Dec, 2021 N'000
1	1101	FAAC ALLOCATION		
1a	11010101	Statutory Allocation	60,214,943	56,166,515
1b	11010201	Value Added Tax (VAT)	45,809,734	38,586,912
			106,024,677	94,753,427
		Note*		
1ai		Statutory Allocation received in the year ended 2021		56,166,515
		Less: Statutory Allocation for Dec. 2020 Rec. in Jan 2021		(4,019,438)
		Eleven months Statutory Allocation Received		52,147,078
		Add: Statutory Allocation for Dec. 2021 Rec. in Jan 2022		5,280,382
		Adjusted Statutory Allocation for the year 2021		57,427,460
1aii		Note*		
		Statutory received in the year ended 2022	60,214,943	
		Less: Statutory for Dec 2021 Rec. in Jan 2022	(5,280,382)	
		Eleven months FAAC Received	54,934,561	
		Add: Statutory for Dec 2022 Rec. in Jan 2023	6,897,486	
		Adjusted Statutory for the year 2022	61,832,047	

*Details of Statutory Allocation (See, Schedule 1)

Notes to the Financial Statements

			31 Dec, 2022 N'000	31 Dec, 2021 N'000
1bi	Note*			
		VAT received in the year ended 2021		38,586,912
		Less: VAT for Dec 2020 Rec in Jan 2021		(3,242,137)
		Eleven months VAT Received		35,344,775
		Add: VAT for Dec 2020 in Jan 2021		3,789,958
		Adjusted VAT for the year 2021		39,134,733
1bii		Value Added Tax received in the year ended 2022	45,809,734	
		Less: Value Added Tax for Dec 2022 Rec in Jan 2023	(3,789,958)	
		Eleven months Value Added Tax Received	42,019,776	
		Add: Value Added Tax for Dec 2022 in Jan 2023	4,629,788	
		Adjusted Value Added Tax for the year 2022	46,649,564	
		*Details of VAT (See, Schedule 1)		
2	110110 Other Reciepts (FGN)			
	11010401	Differential Exchange Gain.	232,472	264,461
	11010601	Excess Bank Charges	182,970	21,023
	11010601	Non Oil Excess Revenue	46,829,321	7,596,856
	11010601	Oil Excess Revenue Acct	7,933	6,611
	11010601	Foreign Excess Crude Oil	937,605	3,180,988
	11010601	Domestic Excess Crude Oil	479,389	283,166
	11010601	Excess Non Oil Account	-	3,939,280
	11010801	Solid Minerals	-	75,126
	11010901	Forex Equalization Fund	-	230,665
	11010802	Non mineral Revenue	1,900,037	-
	11011001	Electronic money trf. levy	748,684	-
			51,318,411	15,598,177

Notes to the Financial Statements

		31 Dec, 2022 N'000	31 Dec, 2021 N'000
2i	Note* Other Receipts from FAAC in the year ended 2021 less: Other Receipts for Dec 2020 Rec in Jan 2021 Eleven months Other FAAC Received Add: Other Receipts for Dec 2020 in Jan 2021 Adjusted Other Receipts for the year 2021		15,598,177 (494,286) <hr/> 15,103,891 2,277,496 <hr/> 17,381,387
2ii	Other Receipts from FAAC in the year ended 2022 less: Other Receipts for Dec. 2021 Rec. in Jan 2022 Eleven months Other FAAC Received Add: Other Receipts for Dec. 2022 Rec. in Jan 2023 Adjusted Other Receipts for the year 2022	51,318,411 (2,253,319) <hr/> 49,065,092 5,267,648 <hr/> 54,332,740	
	Note 1* Other Receipts January to December 2022 Other Receipt for the year 2022 as per FAAC File Less: Amount received for Other Receipts as per Bank Statement (2022) Amount Receivable for the year 2022	51,318,411 35,628,590 <hr/> 15,689,821	

*Details of other receipts (See, Schedule 2)

Notes to the Financial Statements

3 130101 AIDS & GRANTS							
		MDAs/Projects	Opening Balance	Amount Received 2022	Amount Available for Expenditure 2022	Expenditure 2022	Balance as at 31st Dec, 2022
			N'000	N'000	N'000	N'000	N'000
3i	13010101	Internal Grants					
1		Rural Access and Agricultural Mobility Projects Directorate	200	150,000	150,200	73,399	76,801
2		Kano State College of Education And Preliminary Studies (KSCEPS)	35,367	670,070	709,016	636,144	72,872
3		Yusuf Maitama Sule University, Kano	276,464	855,112	1,277,757	989,251	288,505
4		Kano State Library Board	203	14,267	14,267	14,267	-
5		Kano State Qur'anic And Islamiyya Schools Mangement Board	11,525	-	5	-	5
6		University of Science and Tecnology Wudil	478,404	275,643	413,189	147,879	265,310
7		Accountant General MOF (Matching Fund)	-	531,740	531,740	531,740	-
8		Ministry of Acgriculture	-	41,903	41,903	19,035	22,868
9		Kano State Polytechnic	434,082	595,779	1,058,841	721,946	336,895
10		Sa'adatu Rimi College of Education Kumbotso Kano	87,612	647,839	715,043	515,363	199,680
11		SUBEB (UBEC Marching Grant)	644,761	3,107,746	3,107,746	1,837,875	1,269,871
		Sub-total	1,968,618	6,890,098	8,019,705	5,486,899	2,532,807
3ii	13020401	External Grant					
12		KNARDA					
a		Kano State Agropasttoral Development Project (KSADP)	882,169	5,442,099	6,324,268	4,990,117	1,334,151
b		KANO FADAMA CARES	-	1,323,763	1,323,763	1,296,621	27,142
13		Rural Access and Agricultural Mobility Projects Directorate	1,676,185	249,870	1,926,055	224,471	1,701,584
14		Kano State Bureau of Statistics	982	5,553	5,553	5,553	-

Notes to the Financial Statements

15	Kano State Primary Health Care Mgt Board	-				
a	Primary Health Care Mgt Board (PHMB)	106,246	-	-	-	106,246
b	UNICEF	121,506	1,087,896	1,219,292	1,090,358	128,933
c	Routine Immunization Activities	23,308	329,325	332,850	331,680	1,170
d	HMOU	12,500	122,180	142,488	71,084	71,404
16	COVID 19	675,128	-	675,128	670,264	4,864
17	Basic Health Care Provision Fund	77,152	716,000	1,100,373	430,184	670,189
18	Ministry of Health:					
a	Ministry of Health;	205,662	-	205,662		205,662
b	UNICEF	42,554	76,995	119,549	104,301	15,248
c	Health Basket (MoU)	49,365	373,907	429,271	194,768	234,503
d	Regional Disease Surveillance Systems	31,054	5,620	36,212	36,212	-
e	Enhancement (REDISSE)					
f	Basic Health Care Provision Fund	2,031	1,885	3,916	2,806	1,110
19	SUBEB (BESDA)	-	10,406,228	10,406,228	76,478	10,329,750
	Sub-total	3,905,841	20,141,321	24,250,607	9,524,896	14,831,957
	Total Aids and Grants	5,874,459	27,031,419	32,270,312	15,011,794	17,364,764

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

Notes to the Financial Statements

4	1201	TAX REVENUE	31 Dec, 2022	31 Dec, 2021
			N'000	N'000
	12010101	Pay As You Earn (PAYE)	16,113,489	16,311,865
	12010104	Stamp Duties	-	9,781
	12010107	Capital Gains Tax	30,614	8,834
	12010401	Withholding Tax On Dividend	297,559	190,838
	12010402	Withholding Tax On Rent	169,288	148,783
	12010403	Withholding Tax On Bank Interest	366,164	229,264
	12010404	Withholding Tax On Directors Fees	57,139	35,359
	12010405	Withholding Tax On Contracts	672,074	286,067
	12010406	Withholding on Consultancy/Professional Fees	96,248	64,067
	12010407	Withholding on Commission	234,526	113,340
	12010408	Withholding on Royalties	131	25,753
	12020413	Withholding on Consumption	2,203	24,072
	12020414	Other Direct Taxes	423,416	269,958
	12020415	Road Taxes		150,440
	12010501	Direct Assessment	1,026,601	646,308
	12010603	Development Levy	101,015	16,340
	12020153	Presumptive Tax	118,771	-
	12020465	Animal Trade Levy	589	-
	12020461	Agricultural Product/Produced Sales Levy	3,494	-
			19,713,320	18,531,069

***Details of Internally Generated Revenue (Tax Revenue) (See, Schedule 4A & 4B)**

Notes to the Financial Statements

		31 Dec, 2022	31 Dec, 2021
		N'000	N'000
5	OTHER REVENUE		
5i	Revenue from other Sources		
	12021006 Prior Years Salary Over payment Refunded in 2022	3,002	7,655
	14070101 2% Educational Levy	545,645	247,480
	Sub-Total	548,647	255,135
5ii	Proceeds from Sales of Assets/Investments		
	12020614 Proceeds from the Sales of Assets	2,367	11,887
	14050201 Proceeds from the Sales of Investment in Properties	222,654	314,471
	Sub-Total	225,021	326,357
	Grand Total	773,668	581,492
	*Note		
	Proceeds from Sales of Investment in Properties (Sales of GPs/Houses)		
	Description	GPs	Houses
	Sales	70	222,584
	Total	70	222,584
6	1202 MDAs REVENUES (Revenue from Exchange Transactions)		
	120201 Licences General	843,209	3,233,771
	120204-120205 Fines and Fees General	13,143,477	11,525,246
	120206-120207 Earning and Sales General	1,503,355	631,816
	12020759 Back Duty Recovery	7,306,551	6,479,751
	Total MDAs Revenues	22,796,592	21,870,584
	*Details of Other Revenue State (See, Schedule 6)		

Notes to the Financial Statements

			31 Dec, 2022 N'000	31 Dec, 2021 N'000
7	120211	INVESTMENTS INCOME/DIVIDEND		
7i	12021102	Divident Received		
		Access Bank Nigeria Plc.	434	-
		Sterling Bank Plc	41	-
		Sub-Total	475	-
7ii	12021103	Increase/(Decrease) in Quoted investment		
		Access Bank Nigeria Plc.	(52)	36
		Sterling Bank Plc	(579)	(2,842)
		Unity Bank	786	(10,999)
		WAPIC	(2)	2
		Sub-Total	152	(13,803)
7iii	12021103	Increase/(Decrease) in Unquoted investment & Bank Deposit		
		Deposit with Crown Agent	(2,751)	6,810
		Sovereign Wealth Fund	537,338	506,058
		Sub-Total	534,587	512,868
		Grand Total	535,214	499,065

*Details of Investments (See, Schedule 7)

Notes to the Financial Statements

8	210101	SALARIES, WAGES & EMPLOYEE BENEFITS	31 Dec, 2022	31 Dec, 2021
			N'000	N'000
	21010101	Staff cost- salaries and wages	61,747,003	56,767,664
	21010103	Consolidated Revenue Fund (CRF) charges	39,512	39,512
	21020202	Staff cost- pension defined contribution plan	7,242,506	6,829,118
			69,029,021	63,636,295
8i		Note*		
		Total Salaries, Wages & Employee Benefits for the year 2022	69,029,021	63,636,295
		Add:		
		Salary arrears Paid in 2022	65,526	-
			69,094,546	63,636,295
		Less: Unpaid Salary Arrears for the year 2022	-	-
			69,094,546	63,636,295
		Less:		
		Salary Over paid in previous years Refunded in 2022	-	(7,665)
		Salary Over paid in 2021 Refunded in 2022	(3,002)	(164)
			69,091,544	63,628,476
		Note*		
		Total Salary for the year 2022	63,628,476	63,012,997
		Less: Salary paid in 2021 refunded in 2022	(3,002)	(164)
			63,625,474	63,012,834

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

Notes to the Financial Statements

			31 Dec, 2022	31 Dec, 2021
			N'000	N'000
9	220201	TRANSPORT & TRAVEL (GENERAL)		
	22020101	Local Travel & Transport: Training	581,522	464,361
	22020102	Local Travel & Transport: Others	632,654	552,139
	22020103	International Travel & Transport: Training	795,151	322,150
	22020104	International Travel & Transport: Others	273,378	125,711
		Total Transport & Travel	2,282,705	1,464,361
10	220202	UTILITIES (GENERAL)		
	22020201	Electricity Charges	556,223	523,550
	22020202	Telephone Charges	30,674	56,000
	22020203	Internet Access Charges	255,973	352,004
	22020204	Satellite Broadcasting Access Charges	519,089	500,924
	22020205	Water Rates	345,812	425,111
	22020208	Software Charges/License Renewal	670,522	947,975
	22020209	Other Utilities	50,706	15,200
		Total Utilities	2,428,999	2,820,764
11	220203	MATERIALS & SUPPLIES (GENERAL)		
	22020301	Office Stationaries/Computer Consumables	816,897	677,845
	22020302	Books	240,487	253,999
	22020303	News Papers	11,524	12,500
	22020304	Magazines and Periodicals	35,990	5,041
	22020305	Printing of Non Security Documents	157,229	125,001
	22020306	Printing of Security Documents	251,817	245,120
	22020307	Drugs/Laboratory/Medical Supplies	816,820	1,003,354
	22020309	Uniforms & Other Clothing	704,413	528,994
	22020310	Teaching Aids & Instruction Materials	312,709	488,792

Notes to the Financial Statements

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

Notes to the Financial Statements

			31 Dec, 2022	31 Dec, 2021
			N'000	N'000
14	220206	OTHER SERVICES (GENERAL)		
	22020601	Security Services	999,810	709,554
	22020602	Office Rent	50,209	23,500
	22020603	Residential Rent	101,988	56,811
	22020604	Security Vote (Including Operation)	3,312,494	2,194,304
	22020605	Cleaning and Fumigation Services	1,000,985	877,212
		Total ther Services	5,465,486	3,861,381
15	220207	CONSULTING & PROFESSIONAL SERVICES (GENERAL)		
	22020701	Financial Cunsultancy	510,559	100,012
	22020702	Information Technology Consultancy	401,194	338,700
	22020703	Legal Services	170,512	52,334
	22020704	Engineering Services	200,457	198,221
	22020706	Surveying Services	401,002	333,369
	22020707	Agricultural Consultancy	145,689	254,808
	22020708	Medical Consultancy	150,626	152,333
	22020709	Audit Consultancy	288,958	12,600
	22020710	Research And Documentations	220,523	120,111
	22020712	Other Financial Consulting	30,527	27,407
		Total Consulting & Professional Service	2,520,047	1,589,895
16	220208	FUEL & LUBRICANT (GENERAL)		
	22020801	Motor Vehicle Fuel Cost	967,323	512,440
	22020803	Plant/Generator Fuel cost	1,011,532	1,685,700
	22020806	Cooking Gas Fuel cost	587,131	160,764
		Total Fuel & Lubricant	2,565,986	2,358,904

Notes to the Financial Statements

		31 Dec, 2022	31 Dec, 2021
		N'000	N'000
17	220209 FINANCIAL CHARGES (GENERAL)		
	22020901 Bank Charges (Other than Interest)	202,725	166,478
	22020902 Insurance Premium	196,763	233,522
	22020904 Other Bank Charges	5,942	16,353
	Total Financial charges	405,430	416,353
18	220210 MISCELLANEOUS EXPENSES GENERAL		
	22021001 Refreshments & Meals	180,292	152,000
	22021002 Honourarium & Sitting Allowances	301,241	225,558
	22021003 Publicity & Advertisement	68,650	28,330
	22021004 Medical Expenses - Local	51,751	59,800
	22021006 Postage & Courier Cost	12,989	15,000
	22021007 Welfare Package	51,881	33,000
	22021008 Subscription to Professional Bodies	25,292	10,000
	22021009 Sporting Activities	52,010	45,112
	22021010 Direct Teaching & Laboratory Cost	34,002	40,011
	22021011 Other Miscellaneous Expenses	6,855	5,102
	22021019 Medical Expenses - International	168,322	100,000
	22021021 Special Days/Celebration	12,475	607
	Total Miscellaneous Expenses	965,759	714,520
19	220401 GRANTS & OTHER CONTRIBUTION		
	22040105 Grants to Government Owned Companies/Parastatals-Current	2,882,360	1,633,869
	22040109 Grants to Communities/NGOs	810,225	-
	Total Grants & Other Contribution	3,692,585	1,633,869
	*Details of Overhead Cost (See, Schedule 8)		

Notes to the Financial Statements

			31 Dec, 2022 N'000	31 Dec, 2021 N'000
20	22020701	COST OF IGR COLLECTION		
		Split Payment to Lead Consultants	-	2,789,247
		Technical Service Commision	1,751,194	-
		1.5% Incentives	250,095	278,925
		Over Head	322,302	-
		Total	2,001,289	3,068,172

Notes to the Financial Statements

21i 4401 Depreciation for the - Year 2022	Land and Building	Plants and Machineries	Motor Vehicle	Office Equipment	Furniture & Fixture	Infrastructure Assets	Life Assets	Total
Properties Plants and Equipments(PPE)								
Opening balance as at - 1st January, 2022	22,406,662	2,490,855	3,674,244	3,236,059	1,097,302	64,818,233	71,126	97,794,481
Additional during the Reclassification	8,679,992	2,500,067	6,271,013	1,338,524	1,792,488	55,223,708	81,126	75,886,919
Disposal	-	-	-	(2,367)	-	-	-	(2,367)
Write-off	-	-	-	-	-	-	-	-
Balance as at 31st - December, 2022 (A)	31,086,654	4,990,922	9,945,257	4,572,216	2,889,790	120,041,941	152,252	173,679,033
Accumulated Depreciation:								
Opening balance as at 1st January, 2022	(1,138,897)	(444,127)	(2,038,654)	(3,436,738)	(324,872)	(36,303,051)	(13,327)	(43,699,667)
Additional during the year (B)	(777,166)	(748,638)	(2,655,384)	(1,257,359)	(650,203)	(30,010,485)	(3,540)	(36,102,776)
Balance Carried forward 31st December, 2022	(1,916,063)	(1,192,765)	(4,694,038)	(4,694,097)	(975,075)	(66,313,536)	(16,867)	(79,802,443)
Net Book Value as at 31th December 2022 A- B=C	30,309,488	4,242,283	7,289,874	3,314,857	2,239,587	90,031,456	148,712	137,576,257

Notes to the Financial Statements

21ii 4401 Depreciation for the Year 2021

Properties Plants and Equipment (PPE)	LAND & BUILDING	PLANTS & MACHINERIES	MOTOR VEHICLE	OFFICE EQUIPMENT	FURNITURE & FIXTURE	INFRASTRUCTURE ASSETS	LIFE ASSETS	TOTAL
Cost	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
Opening Balance as at - 1st Jan 2021	14,075,217	15,566	1,171,663	3,158,847	12,868	31,055,476	41,875	49,531,513
Addition During the Year	8,905,974	2,914,852	3,852,834	1,304,682	1,403,006	55,368,835	31,791	73,781,974
Reclassification								
Disposal			(11,887)					(11,887)
Write Offs								
Balance Carried forward 31st December 2021 (A)	22,981,191	2,930,418	5,012,611	4,463,529	1,415,874	86,424,311	73,666	123,301,600
Accumulated Depreciation:								
Balance Brought Forward 1st Jan, 2021	(564,368)	(4,565)	(700,287)	(2,209,267)	(6,301)	(14,696,973)	(10,787)	(18,192,547)
Addition During the Year 2021	(574,530)	(439,563)	(1,338,367)	(1,227,470)	(318,572)	(21,606,078)	(2,540)	(25,507,120)
Balance Carried Forward 31st Dec, 2021 (B)	(1,138,897)	(444,127)	(2,038,654)	(3,436,738)	(324,872)	(36,303,051)	(13,327)	(43,699,667)
Net book Value as at 31st Dec, 2021 (A-B) = C	22,406,662	2,490,855	3,674,244	3,236,059	1,097,302	64,818,233	71,126	97,794,480

Notes to the Financial Statements

21iii	24	DEPRECIATION	31 Dec, 2022	31 Dec, 2021
	2401	Depreciation on Plants Properties and Equipments (PPE)	N'000	N'000
	240101	Land and Buildings (General)	777,166	574,530
	240104	Motor Vehicles (General)	2,655,384	1,338,367
	240102	Infrastructure Assets (General)	30,010,485	21,606,078
	240103	Plants and Machineries (General)	748,638	439,563
	240105	Office Equipments (General)	1,257,359	1,227,470
	240106	Furniture and Fixture (General)	650,203	318,572
		Life Assets (General)	3,540	2,540
			36,102,776	25,507,120
22		UNCLASSIFIED ASSETS		140,838,040
				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 12a, 12b)

23	310901	INVESTMENTS AND SECURITIES		
i	31090101	Quoted Investments		
		Sterling (NAL Marchant Bank Plc)	7,368	7,947
		Access Bank Plc (Intercontinental Bank)	556	609
		Unity Bank	43,210	42,425
		WAPIC Insurance Plc	6	8
		Sub total	51,141	50,989

Notes to the Financial Statements

			31 Dec, 2022 N'000	31 Dec, 2021 N'000
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	6,777,918	6,240,581
		Niger Delta Power Holding Company	19,388	19,388
		Sub total	8,537,470	8,000,132
		Grand Total	8,588,611	8,051,121
24	31090106 INVESTMENTS IN PROPERTIES			
		Housing Corporation (Sheikh Khalifa I. Rabi, Sheikh N. Kabara & Sheikh Jaafar)	22,528,478	22,751,132
			22,528,478	22,751,132
		Note*		
		Balance brought forward as at 1st January 2022	22,751,132	
		Less: Sales (Proceedings) during the year 2022	(222,654)	
		Closing Balance at at 31st December 2022	22,528,478	
		*Details of Investments (See, Schedule 7)		
25	310201 CASH AND CASH EQUIVALENTS			
		31020103 MDAs Bank Balances (Annual Board of Survey)	4,962,588	4,750,900
		31020104 Treasury Bank Balances	9,751,151	23,338,169
		31020106 Capital Receipts (Grants) Balances	17,359,900	3,313,875
		31020108 Deposit with Crown Agent	95,926	98,676
			32,169,565	31,501,620
		Note: Closing balance of the total Aids and Grants will be N17,359,900 instead of N17,364,764 because the Closing balance of COVID 19 account is included in the Treasury Bank Balances (Central Accounts Balances)		
		*Details of Cash and Cash equivalents (See, Schedule 13)		

Notes to the Financial Statements

26	31060	RECEIVABLES	31 Dec, 2022	31 Dec, 2021
			N'000	N'000
	31060401	Revolving Loans Granted	674,431	638,752
	31060401	FAAC Arrears:	30,615,297	13,725,391
	31060401	Salary Over payment Arrears	-	50
			31,289,728	14,364,192
		*Details of Receivable (See, Schedule 14)		
27	310501	INVENTORIES (STOCK)		
		MDAs		
		Deputy Governors Office	102	100
		School Of Health Technology	-	12,510
		Drugs Management and Consumable Supplies Agency	170	1,996
		Kano State Independence Electoral Commission	324	50
		Kano State Senior Secondary School Management Board	-	506
		Ministry for Higher Education	-	142
		Ministry for Local Government	114	-
		Ministry of Finance	32,256	188
		Office of the Auditor General (Local Government)	23	1,407
		Pension Board Trustee	-	505
		Kano State Fire Service	-	148
		Office of the Secertary to the The governor	-	1,707
		School of Basic Medwifery Kano	-	29
		Ramp Directorate	-	7
		Contributory Health Care Management Agency	-	133
		Knupda	-	724
		Office of the Executive Governor	-	632
		College of Nursing and Midwifery	-	133

Notes to the Financial Statements

			31 Dec, 2022	31 Dec, 2021
			N'000	N'000
		KANINVEST	-	1,412
		Judicial Service Commission	-	210
		Reasech Eval. & Political Affiars Directorate	-	187
		Ministry of Planning & Budget	-	1,621
		College of Science and Technical	-	69
		Kano Internal Revenue Service	411,950	
		Kano State Censorship Board	2,351	
		Kano State Sport Commission	3,338	
		Kano Urban Beautification And Landscaping Agency	1,703	
		School of Hygene, Kano	-	210
		Science and Technical School Board	1,660	1,580
		Yusuf Maitama Sule University	2,618	1,197
			-	20,462
		TOTAL	456,609	47,863
28	4102	DEBT STOCK		
	410201	Internal Debts	77,219,601	84,446,711
	410202	External Debts	46,124,674	47,178,446
		Total	123,344,275	131,625,157
28i	4203	LONG TERM BORROWING		
		Internal Debts	67,130,019	75,006,561
		External Debts	44,713,594	45,678,025
		Sub-Total	111,843,613	120,684,586

Notes to the Financial Statements

		31 Dec, 2022	31 Dec, 2021
		N'000	N'000
28ii	4106	SHORT TERM BORROWING	
		10,089,582	9,440,150
		1,411,080	1,500,421
		11,500,662	10,940,571
		123,344,275	131,625,157
28iii	2206	REPAYMENT OF LOAN (Total Debt Service)	
	220303	9,320,077	7,777,576
	220601 & 220602	6,843,557	4,793,475
		16,163,634	12,571,051
		*Details of Repayment (See, Schedule 10)	
29	410401	PAYABLES AND OTHER LIABILITIES	
	41040102	7,862,789	7,862,789
	41030102 & 41030103	101,057	1,301,057
	41010101	45,048	141,002
	41040105	41,564,993	31,952,720
	41040101	802,474	662,226
	41030214	1,497,039	1,370,620
		51,873,400	43,290,413
	Note*	Contractors Liabilities/Arrears	
		31,952,721	
		3,996,445	
		35,949,166	
		(4,512,332)	
		31,436,834	
		10,128,159	
		41,564,993	
		*Details of Payables (See, Schedule 15)	

Notes to the Financial Statements

		31 Dec, 2022 N'000	31 Dec, 2021 N'000
30	Sub-Total PROCEEDS FROM BORROWING Internal Loan Contractual Obligation Commercial Bank Loan FGN Intervention (Stabilization Fund) Total	-	5618988.489
	Note* Loan Repayment for the year ended 2021 less: Repayments for Dec 2020 Paid in Jan 2021 Eleven months Loan Repayments (FAAC Deduction) Add: Repayments for Dec 2021 Paid in Jan 2022 Adjusted Loan Repayments for the year 2021	-	12,384,104 (367,500) 12,016,604 1,370,620 13,387,223
	Loan Repayment for the year ended 2022 less: Repayments for Dec 2021 Paid in Jan 2022 Eleven months Loan Repayments (FAAC Deduction) Add: Repayments for Dec 2022 Paid in Jan 2023 Adjusted Loan Repayments for the year 2022	16,131,796 (1,370,620) 14,761,176 1,497,039 16,258,215	
	*Details of Debt Stock (See, Schedule 11)		

Notes to the Financial Statements

31	31 Dec, 2022	31 Dec, 2021
	N'000	N'000
31	CHANGES IN NET SURPLUS	
	Statutory Arrears 2022	5,280,382
	VAT Arrears 2022	3,719,812
	Other Receipts Arrears 2022	3,789,958
	Investment Income Received	2,277,496
	Salary Refunded	2,832
		-
		2,565
		3,002
		1,801
		11,350,838
		6,969,148
32	43020102 CHANGES IN CAPITAL GRANTS (Prior year adjustments)	
	NEWMAP	-
	APPEALS	(945,538)
	Public Debt Arrears 2022	-
	Aids and Grants Expenditure	(1,394,621)
		(1,370,620)
		68,651
		-
		(8,487,582)
		(1,370,620)
		(10,759,090)
33	43020102 OTHER CHANGES IN EQUITY (Prior year adjustments)	
	DMO Reconciliation	-
	Contractors Settlement During the Year 2022	(28,545,208)
	Verified Contractor Liabilities (2014 to 2021)	(4,512,332)
	Settlement of Tax Liability During the year 2022	(3,996,445)
	Unreported Tax Liability Settled	(1,200,000)
	Retention Fees Payment During the Year 2022	-
	Adjusted Loans (Ancore Borrowers & SMEDF)	-
	Prior Year Adjustment (Revenue Arrears)	(95,954)
		(763,099)
		(1,039,195)
		(7,670,123)
		(18,514,048)
		(34,760,023)

Notes to the Financial Statements

		31 Dec, 2022	31 Dec, 2021
		N'000	N'000
34	43030102	CHANGES IN EXCHANGE TRANSLATION	
	Deposit with Crown Agent	(2,751)	6,810
	Sovereign Wealth Fund	537,338	506,058
	Foreign Debt Fair Value Adjustments (37a)	(2,690,039)	(1,923,673)
		(2,155,452)	(1,410,805)
	Note*		
	Crown Agent Balance as at 31st December 2022 (£177,341.38 @ N540.91)	95,926	
	Crown Agent Balance as at 31st December 2021 (£177,341.38 @ N556.42)	(98,676)	
	Loss on foreign exchange translations	(2,751)	
	Soverign Wealth Fund as at 31st December 2022 (\$15,110,731@448.55)	6,777,918	
	Sovereign Wealth Fund as at 31st December 2021 (\$15,110,731@412.99)	6,240,581	
	Gain on foreign exchange translations	537,338	
34i	22090101	Foreign Debt Fair Value Adjustment (Loss on Exchange transaction)	
	Description	Book Value	Market Value
		N'000	N'000
1	National Uban water Reform Sector	1,402,514	1,402,514
2	Multi-State Road Project	2,560,729	2,124,536
3	Malaria Control Booster Project	1,991,504	1,855,042
4	State Education sector Project	9,417,544	9,299,491
5	Third National Fadama Development	2,201,123	2,144,195
6	Health system development project 11(Add	681,333	653,997
			Gain/Loss
			N'000
			-
			(436,193)
			(136,462)
			(118,053)
			(56,928)
			(27,336)

Notes to the Financial Statements

		Book Value N'000	Market Value N'000	Gain/Loss N'000
7	Commercial Agricultural Development	6,613,116	6,404,347	(208,769)
8	Malaria Control Booster Project (Add	3,391,925	3,321,893	(70,032)
9	National Erosion and Watershed Management Project (NEWMAP)	2,064,950	2,064,950	-
10	Rural Access Agricultural Marketing Project	1,636,266	-	(1,636,266)
11	Agro Processing Productivity Enhancement & Livelihood Support (APPEALS)	15,217,443	15,217,443	-
	Total	47,178,447	44,488,408	(2,690,039)
35	ACCUMULATED SURPLUS/(DEFICIT)			
	Opening Balance as at 1st January 2022	140,430,858		
	Surplus for the year 2022	56,274,284		
	Additional Capital Grants	24,818,399		
43020102	Changes in Net Surplus (Prior year adjustments) (Note 32)	11,350,838		
43020102	Changes in Capital Grants (Prior year adjustments) (Note 33)	(1,370,620)		
43020102	Other Changes in Equity (Prior year adjustments) (Note 34)	(18,514,048)		
43030102	Changes in Exchange Transaction (Note 35)	(2,155,452)		
		198,229,612		



Kano State Government Acquired 150 Vehicles as Kanawa Bus & Taxi Services within the State

Schedules



kano my city, my state

Schedule 1: Statutory Revenue Allocation from FAAC 2022

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

Schedule 2: 2022 FAAC OTHER RECEIPTS (FGN)

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

2022 FAAC OTHER RECEIPTS (FGN) AS PER BANK STATEMENT

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

Schedule 3: Aids & Grants 2022

MDAs/Projects	Opening Balance	Amount Received 2022	Amount Available for Expenditure 2022	Expenditure 2022	Balance as at 31st Dec, 2022
Internal Grants	N'000	N'000	N'000	N'000	N'000
Rural Access and Agricultural Mobility Projects Directorate	200	150,000	150,200	73,399	76,801
Kano State College of Education And Preliminary Studies (KSCEPS)	35,367	670,070	709,016	636,144	72,872
Yusuf Maitama Sule University, Kano	276,464	855,112	1,277,757	989,251	288,505
Kano State Library Board	203	14,267	14,267	14,267	-
Kano State Qur'anic And Islamiyya Schools Mangement Board	11,525	-	5	-	5
University of Science and Tecnology Wudil	478,404	275,643	413,189	147,879	265,310
Accountant General MOF (Matching Fund)	-	531,740	531,740	531,740	-
Ministry of Acgriculture	-	41,903	41,903	19,035	22,868
Kano State Polytechnic	434,082	595,779	1,058,841	721,946	336,895
Sa'adatu Rimi College of Education Kumbotso Kano	87,612	647,839	715,043	515,363	199,680
SUBEB (UBEC Marching Grant)	644,761	3,107,746	3,107,746	1,837,875	1,269,871
KNARDA;					
Kano State Agropasttoral Development Project (KSADP)	882,169	5,442,099	6,324,268	4,990,117	1,334,151
KANO FADAMA CARES		1,323,763	1,323,763	1,296,621	27,142
Rural Access and Agricultural Mobility Projects Directorate	1,676,185	249,870	1,926,055	224,471	1,701,584
Kano State Bureau of Statistics	982	5,553	5,553	5,553	-
Primary Health Care Mgt Board (PHMB)	106,246	-	-	-	106,246
UNICEF	121,506	1,087,896	1,219,292	1,090,358	128,933
Routine Immunization Activities	23,308	329,325	332,850	331,680	1,170
HMOU	12,500	122,180	142,488	71,084	71,404

Schedule 3: Aids & Grants 2022

COVID 19	675,128	-	675,128	670,264	4,864
Basic Health Care Provision Fund	77,152	716,000	1,100,373	430,184	670,189
Ministry of health	205,662	-	205,662	-	205,662
UNICEF	42,554	76,995	119,549	104,301	15,248
Health Basket (MoU)	49,365	373,907	429,271	194,768	234,503
Regional Disease Surveillance Systems Enhancement (REDISSE)	31,054	5,620	36,212	36,212	-
Basic Health Care Provision Fund	2,031	1,885	3,916	2,806	1,110
SUBEB (BESDA)	-	10,406,228	10,406,228	76,478	10,329,750
Total Aids and Grants	5,874,459	27,031,419	32,270,312	15,011,794	17,364,764

Schedule 4a: Kano State Internally Generated Revenue Service (IGR)

IGR COLLECTIONS JAN TO DECEMBER, 2022

CODE	TAX TYPE	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL
		N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
12020101	Pay-As-You-Earn (PAYE)	1,129,062	1,302,325	1,520,826	1,247,105	1,348,437	1,093,817	1,144,303	1,124,238	1,431,950	1,568,066	1,462,762	1,740,598	16,113,489
12020101	Direct Assessment	74,184	94,114	72,080	248,916	153,990	85,438	48,603	58,007	51,901	44,287	53,432	41,649	1,026,601
12020501	Penalty For Offences	-	2,552	38,548	415	60,126	80,607	1,154	-	8,284	416	5	36	192,143
12020301	Capital Gains Tax	300	-	-	3,585	4,465	11,851	2,150	3,900	2,300	-	355	1,710	30,614
12020302	Withholding Tax On Dividend	3,053	17,680	11,994	68,254	94,341	13,713	22,163	27,037	7,758	16,535	9,802	5,232	297,559
12010303	Withholding Tax On Rent	20,101	6,817	10,470	15,296	4,586	33,738	3,665	7,448	11,346	12,996	18,786	24,040	169,288
12010304	Withholding Tax On Bank Interest	31,624	24,889	23,255	19,991	13,772	24,778	27,577	26,838	21,727	42,971	51,260	57,481	366,164
12010305	Withholding Tax On Directors Fees	1,787	1,760	1,587	23,272	9,851	1,267	2,988	4,377	899	5,247	3,417	686	57,139
12010306	Withholding Tax On Contracts	28,306	33,787	26,257	280,887	36,895	16,234	31,549	23,224	50,349	45,082	45,170	54,333	672,074
12010309	Kano State Development Levy	8,201	1,633	29,196	42,333	3,581	1,526	234	752	994	737	1,020	1,827	92,033
120103310	Other Direct Taxes	2,724	65,267	3,838	3,921	1,159	2,314	53,923	136,889	79,507	584	6,783	66,508	423,416
12010311	Consumption Taxes	-	5	7	7	10	561	17	5	26	29	95	1,440	2,203
12010313	Withholding Tax On Royalties	128	-	-	-	-	3	-	-	-	-	-	-	131
12010308	Withholding Tax On Commission	14,108	12,411	11,117	11,836	19,284	13,616	21,396	16,270	24,424	67,966	9,951	12,147	234,526
12010307	Withholding Tax On Consultancy/professional Fees	12,444	7,874	4,171	8,621	3,971	3,378	4,524	25,319	6,090	3,104	10,768	5,983	96,248
12020131	Motor Vehicle Licences	19,826	14,767	15,885	11,258	11,118	14,408	10,616	14,716	15,803	15,911	37,081	10,550	191,940
12020132	Driver's Licences And Learner's Permit	18,622	16,289	17,851	13,013	16,140	15,798	16,372	20,549	21,165	17,753	20,287	18,311	212,150
12020144	Vehicle Plate Number	33,084	29,973	32,516	25,864	24,435	25,140	18,216	22,180	18,974	16,560	11,999	9,705	268,646
12020143	Other Licences	6,788	6,483	7,631	5,552	8,121	4,200	3,681	15,005	80,381	623	19,330	36	157,830
12020502	Road Congestion Charges	-	-	-	-	-	-	-	-	-	-	-	1,502	1,502
12020145	Vehicle Registration And Weighing Fees	6,947	6,351	7,075	3,844	4,961	4,904	3,681	4,473	3,976	3,363	3,046	1,115	53,735
12020146	Stamp Duties & Penalties	955	902	1,021	435	-	392	338	466	-	4,170	1,178	803	10,661
120201442	Taxi Registration	-	-	-	-	1,433	-	-	-	-	-	-	-	1,433
12020123	Vehicle Heckney Permit	1,219	1,123	1,336	883	712	1,129	883	1,204	1,175	1,513	762	705	12,644
12020455	Miscellaneous	96	205	744	925	1,006	701	-	-	45	-	-	-	3,722
12020147	Driver's Badge	186	164	193	129	-	-	-	-	342	410	-	215	1,640
12020124	Conductor's Badge	186	164	193	129	226	321	256	350	-	-	-	-	1,826
12020148	KSTR	362	375	457	297	227	361	245	335	390	470	-	252	3,770
12020149	Yellow Form	404	389	410	334	304	79	222	273	-	200	-	101	2,716
12020150	Road Worthiness	20,251	17,437	18,857	14,601	12,983	17,982	14,783	20,256	-	21,714	653	9,027	168,543
12010309	Kano State Development Levy(MLO)	1,266	1,277	1,032	1,064	983	869	410	790	-	562	248	482	8,983
12020151	BACKDUTY ASSESSMENT	64,291	118,395	89,458	95,272	76,590	83,703	41,523	51,945	57,114	51,898	26,180	33,186	789,556
12020153	PRESUMPTIVE TAX	24,069	-	5,832	21,451	9,696	11,919	6,227	5,724	4,395	10,289	8,374	10,794	118,771
120204459	Container/ Haulage Discharge Fees	1,800	3,739	2,010	175	2,320	2,035	1,720	2,665	2,420	2,250	2,370	2,375	25,879
12200455	Specialised Vehicle Parking Fees	1,111	103	7,049	8,174	2,324	2,108	738	896	252	334	175	832	24,096

Schedule 4a: Kano State Internally Generated Revenue Service (IGR)

12020461	Agricultural Product/Produced Sales Levy	-	-	744	-	350	-	-	250	150	800	400	800	3,494
12020463	Land use charges/ property Tax	134,339	139,358	134,558	93,385	120,945	101,661	25,711	32,876	64,657	19,584	31,327	27,500	925,900
12020463	Excess Charges/Interest Recovery	-	-	-	-	-	1,938,935	-	-	171,206	4,174,960	231,893	-	6,516,994
12020464	Sand Dreging	4,580	-	8,798	5,121	10,165	7,161	4,618	4,357	3,707	4,833	7,175	8,149	68,665
12020465	Animal Trade Levy	73	-	74	72	48	49	73	40	40	40	40	40	589
12020466	Mobile Advert	9,430	-	264	288	348	455	87	80	75	90	-	-	11,116
	Insurance	-	-	-	2,143	-	3,866	-	-	-	-	-	-	6,009
12020759	MDA's	1,000,762	981,209	925,612	983,743	1,218,489	1,058,965	546,930	484,619	437,491	942,735	830,922	3,732,000	13,143,477
	TOTAL	2,676,666	2,909,814	3,032,947	3,262,591	3,278,392	4,679,978	2,061,578	2,138,354	2,581,312	7,099,082	2,907,046	5,882,151	42,509,912

Schedule 4b: Kano State Internally Generated Revenue Service (IGR)

PAYMENT CATEGORY	JANUARY N'000	FEBRUARY N'000	MARCH N'000	APRIL N'000	MAY N'000	JUNE N'000	JULY N'000	AUGUST N'000	SEPTEMBER N'000	OCTOBER N'000	NOVEMBER N'000	DECEMBER N'000	TOTAL N'000
ABUBAKAR RIMI MARKET	17,500	6,800	6,800	14,500	-	-	-	-	4,070	-	5,124	4,546	59,340
ACCOUNTANT GENERAL OFFICE	250	500	25	1,200	-	-	-	-	-	-	-	-	1,975
AGENCY FOR MASS EDUCATION	100	350	-	750	-	-	-	-	-	-	-	-	1,200
ANIMAL TRADE	73	99	74	72	48	49	-	-	-	-	-	-	415
ARTV	10,054	18	5,325	12,530	-	-	-	966	5,751	-	12,285	-	46,930
BUREAU FOR LAND MANAGEMENT	312,427	222,092	123,140	60,136	-	-	53,566	124,647	84,578	98,776	64,105	652,879	1,796,345
CIVIL SERVICE COMMISSION	-	-	690	550	200	-	-	-	-	-	-	-	1,440
CENSORSHIP BOARD	800	1,400	2,010	1,725	2,320	-	-	-	-	-	-	-	8,255
CONTAINER HAULAGE FEE	1,800	2,075	4,300	1,900	150	2,035	-	-	-	-	-	-	12,260
DUE PROCESS BUREAU	1,200	4,500	744	2,545	350	300	-	300	1,200	600	600	2,550	14,889
FARM PRODUCT	-	-	-	-	-	150	-	-	-	-	-	-	150
GUIDANCE AND COUNSELLING BOARD	250	950	150	1,320	-	-	-	-	35	-	-	-	2,705
HIGH COURT	7,800	8,255	9,363	9,801	4,206	19,000	4,563	4,612	5,294	4,544	6,730	6,654	90,823
HISTORY AND CULTURE	1,250	520	250	550	60	600	-	-	-	-	-	-	3,230
HOUSING CORPORATION	34,100	54,822	25,451	78,450	-	-	-	5,068	-	-	-	-	197,892
KANO LINE	16,150	13,098	19,552	16,890	-	13,807	11,483	17,070	15,374	15,101	17,236	19,850	175,610
KANO PILLARS	110	110	-	-	-	-	-	-	-	-	-	-	220
KANO PRINTING PRESS	5,253	6,850	4,635	19,000	1,703	1,703	-	-	-	-	4,620	-	43,763
KANO RADIO CORPORATION	5,210	11,780	7,415	18,326	-	250	-	-	-	-	-	-	42,981
KANO STATE INTERNAL REVENUE SERVICE	4,305	58	277	15	326	153	-	28,772	-	-	-	-	33,906
KANO STATE INVESTMENT AND PROPERTY	-	-	-	-	-	-	-	-	-	-	-	-	-
KANO STATE PILGRIM BOARD	-	-	-	-	-	-	-	-	-	-	-	-	-
KANO STATE SCHOOLSHIP BOARD	-	-	-	-	-	-	-	-	-	-	-	-	-
KARMA	57	-	-	-	-	-	-	-	-	-	-	-	57
KAROTA	58,005	59,581	84,015	67,907	10,000	25,126	10,226	600	8,393	11,091	8,997	8,027	351,967
KASCO	-	44,739	14,525	82,750	922,043	700,000	-	-	-	-	-	1,807,329	3,571,386
KNUPDA	76,054	82,046	168,058	72,463	11,272	9,482	194,414	42,983	35,208	108,975	29,790	61,586	892,331
KSSMB	250	-	-	-	-	-	-	-	-	-	-	-	250
KWARI MARKET MANAGEMENT BOARD	6,800	6,000	4,500	13,500	-	2,000	910	-	-	-	-	-	33,710
LIBRARY BOARD	650	120	200	750	-	-	-	-	-	-	-	-	1,720
MINISTRY FOR LOCAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	820,760	820,760
MINISTRY INFORMATION AND CULTURE	-	-	-	-	-	-	-	-	-	-	-	-	-
MINISTRY OF AGRICULTURE	1,251	3,550	4,894	4,780	381	4,350	1,025	1,072	215	50	15	108	21,691
MINISTRY OF COMMERCE	16,540	11,239	11,141	4,852	-	-	-	5	-	12	23	10	43,822
MINISTRY OF EDUCATION	7,450	9,845	3,587	9,216	10	400	-	10	186	-	50	548	31,302
MINISTRY OF ENVIROMENT	1,036	11,053	2,225	150	100	60	400	-	150	150	70	60	15,454
MINISTRY OF FINANCE	39,681	22,552	5,880	78	1,673	1,980	1,595	906	-	140	1,739	18,019	94,243
MINISTRY OF HEALTH	3,358	10,108	2,587	11,934	82	2,138	1,602	1,549	1,903	1,444	1,032	1,255	38,991
MINISTRY OF HOUSING AND TRANSPORT	-	-	-	9,852	-	-	-	-	-	-	-	-	9,852

Schedule 4b: Kano State Internally Generated Revenue Service (IGR)

MINISTRY OF WATER RESOURCES	2,480	197	3,142	3,582	337	214	-	-	-	-	-	-	9,953
MINISTRY OF WOMEN AFFAIRS	2,250	1,450	2,211	4,581	2,445	-	-	-	-	-	-	-	12,936
MINISTRY OF WORKS AND INFRASTRUCTURE	11,350	10,226	27,165	25,388	-	2,445	360	-	3,640	751	-	96,459	177,783
MINISTRY OF YOUTH AND SPORTS	-	-	-	-	-	-	-	-	-	-	-	-	-
MOBILE ADVERT	9,430	240	264	288	348	455	-	-	-	-	-	-	11,024
OFFICE OF THE AUDITOR GENERAL	50	100	150	-	25	25	498	25	-	-	-	-	873
PARKING PERMIT FEES	1,111	3,739	7,049	8,174	2,324	2,108	-	-	-	-	-	-	24,505
PHIMA	12,277	2,448	3,582	7,827	279	836	-	1,031	245	770	820	1,138	31,251
PRIVATE AND VOLUNTARY INST BOARD	8,498	10,297	13,949	13,000	3,103	9,313	2,360	1,000	1,398	5,923	7,644	1,050	77,536
RUWASA	-	-	-	7,500	-	-	-	-	-	-	-	-	7,500
REMASAB	-	-	-	-	-	-	-	-	-	-	-	-	-
SANDDREGING	4,580	8,036	8,799	5,121	10,165	7,162	-	-	-	-	-	-	43,863
SCIENCE AND TECHNICAL BOARD	33	-	300	-	-	-	-	-	-	-	-	-	333
SHARIA COURT OF APPEAL	5,506	2,700	5,392	12,127	2,175	3,000	1,442	1,833	2,229	1,783	2,606	1,568	42,361
SPORT COMMISSION	-	-	-	-	-	-	-	-	-	-	-	-	-
State Universal Basic Education Board (SUBEB)	-	-	-	-	-	-	-	-	-	-	-	-	-
TOURISM BOARD	15,500	14,845	20,000	29,850	-	-	15,000	20,000	16,000	15,000	15,000	15,000	176,195
Vehicle Inspection Office (VIO)	25,474	23,239	22,998	28,211	2,954	3,394	2,754	3,060	2,924	3,831	2,350	2,893	124,081
ZOOLOGICAL GARDEN	4,782	3,142	6,043	3,255	14,478	1,060	5,577	1,056	743	1,070	1,276	1,059	43,542
Land Used Charged (LUC)	134,339	139,358	134,558	93,385	120,945	101,661	25,711	32,876	64,657	19,584	31,327	27,500	925,900
HOSPITAL MANAGEMENT BOARD	92,360	1,767	12,147	20,413	1,815	1,481	912	1,098	670	311	1,039	2,511	136,523
FIRE SERVICE	1,345	1,320	2,845	4,265	337	465	525	135	410	105	115	-	11,867
MUHAMMAD ABDULLAHI WASE HOSP.	-	42,957	67,359	40,919	39,600	44,193	36,892	47,267	46,740	46,740	43,753	34,340	490,759
MURTALA MUHD HOSPITAL	-	28,126	53,490	26,724	24,387	28,089	18,816	26,348	25,414	25,414	24,943	21,789	303,540
INFECTIOUS DISEASE HOSPITAL	-	-	-	-	-	-	-	4,527	5,665	5,665	5,976	4,388	26,221
ABUBAKAR IMAM UROLOGY	-	-	-	-	-	-	-	-	9,914	9,914	10,856	8,423	39,108
SIR SUNUSI GEN HOSPITAL	-	-	-	-	-	-	-	-	-	9,272	8,895	6,872	25,039
WAZIRI SHEHU GIDADO	-	-	-	-	-	-	-	-	-	2,027	2,591	2,455	7,073
KANO STATE WATER BOARD	75,909	52,922	64,060	72,045	60,529	56,422	54,221	62,081	57,542	-	54,066	39,636	649,432
KUST WUDIL	10,919	103,734	111,794	181,861	15	10	21	76	1,998	-	332,937	1	743,365
MAITAMA SULE UNIVERSITY	2,906	21,859	-	164,367	250	1,811	247	535	2,026	-	46,270	9,731	250,002
KANO STATE POLYTECHNIC	62,394	12,926	-	-	1,493	5,020	8,529	14,082	12,677	-	12,982	6,778	136,881
KANO COLLEGE OF EDUCATION AND PRELIMINARY STUDIES	2,646	1,767	-	-	8,836	5,389	2,695	3,497	8,813	-	3,359	3,370	40,371
RMK T/WADA	275	178	-	-	56	52	28	543	2,046	-	1,144	123	4,444
SA'ADATU RIMI COLLEGE OF EDUCATION	3,085	5,050	-	-	15,615	21,764	19,688	22,508	39,291	-	56,055	41,935	224,990
SCHOOL OF ISLAMIC AND LEGAL STUDIES	460	588	-	-	2,067	4,410	10,829	26,063	31,876	-	19,634	135	96,062
AUDU BAKO COLLEGE OF AGRICULTURE	9,041	6,008	-	-	-	-	-	237	382	-	250	635	16,554
KANO HOSPITALITY AND TOURISM INST.	84	839	-	-	-	-	-	-	-	-	99	148	1,171

Schedule 4b: Kano State Internally Generated Revenue Service (IGR)

SCHOOL OF HEALTH TECHNOLOGY BBJ	-	220	-	-	5	545	7,573	1,328	99	-	-	-	9,770
SCHOOL OF MIDWIFERY DBT	554	306	-	-	1,322	2,490	740	30	1,154	-	724	106	7,425
SCHOOL OF HYGIENE KANO	211	1,353	-	-	110	1,101	40,666	8,124	568	-	3,122	125	55,378
SCHOOL OF NURSING MDB	3,682	1,872	-	-	26	790	-	-	-	-	1,218	1,530	9,118
SCHOOL OF POST BASIC MIDWIFERY KANO	-	5	-	-	-	-	-	-	34	-	-	-	39
COLLEGE OF NURSING AND MIDWIFERY	485	1,330	-	-	1,359	862	132	103	258	-	1,926	798	7,252
KANO INSTITUTE OF INFORMATION TECH KURA	-	-	-	-	-	-	-	-	-	-	-	-	-
SCHOOL OF ANEASTHESIA KN	-	-	-	-	-	1,901	1,875	488	-	-	15	1	4,280
KANO SPORT INSTITUTE	-	-	-	-	-	-	-	-	-	451,904	-	-	451,904
SCHOOL OF MIDWIFERY KANO	211	226	-	-	-	2,781	1,384	8,645	350	-	981	132	14,709
SCHOOL OF HEALTH TECHNOLOGY KN	4,407	3,711	-	-	6,946	10,062	33,142	158	31	-	-	1	58,456
SCHOOL OF NURSING KN	7,893	4,500	-	-	700	175	154	42	-	-	701	4,078	18,242
KUST WUDIL PGS	2,185	12,344	-	-	-	870	30	139	-	-	14,367	13,525	43,462
KUST INTITUTE OF CONTINUED AND INNOVATIVE EDU.	3,627	3,376	-	-	56	1,102	60	-	-	-	793	5,089	14,102
GRAND TOTAL	1,152,105	1,124,409	1,079,108	1,271,375	1,280,022	1,107,040	572,641	517,495	502,148	840,946	862,250	3,759,500	14,069,038

Schedule 5a: Personnel Cost for the Year 2022

STATE PAYROLL - SALARY AND WAGES

Month	Basic Salary (A)	Total Allowances (B)	Gross on Payroll Salary C=(A+B)	Other Deduction (D)	Net Salary E=(C-D)	Pension Govt (F)	KSCHMA (G)	Total Gross Salary C+F
January	3,244,943	1,088,685	4,333,628	950,935	3,265,301	520,888	117,392	4,854,516
February	2,866,239	1,094,006	3,960,245	955,829	2,886,641	522,406	117,775	4,482,651
March	3,266,518	1,075,760	4,342,278	937,599	3,286,988	520,826	117,691	4,863,104
April	3,258,053	1,093,178	4,351,232	954,840	3,278,410	524,670	117,982	4,875,901
May	3,267,985	1,080,673	4,348,657	942,490	3,288,340	524,001	117,827	4,872,658
June	3,251,984	1,109,098	4,361,082	970,754	3,272,395	524,473	117,934	4,885,555
July	3,288,650	1,097,268	4,385,919	957,833	3,309,070	529,661	119,016	4,915,579
August	3,232,867	1,125,794	4,358,661	987,416	3,252,913	526,566	118,331	4,885,228
September	3,260,351	1,123,179	4,383,530	984,456	3,280,644	526,753	118,429	4,910,283
October	3,281,350	1,123,933	4,405,283	984,473	3,301,714	528,595	119,096	4,933,878
November	3,272,538	1,129,337	4,401,875	989,803	3,292,829	525,379	119,243	4,927,254
December	3,400,403	1,205,259	4,605,661	1,058,637	3,421,411	551,245	125,614	5,156,907
Sub-Total (A)	38,891,881	13,346,171	52,238,051	11,675,065	39,136,656	6,325,461	1,426,330	58,563,512

Schedule 5a: Personnel Cost for the Year 2022

OFF-PAYROLL AND WAGES (AUTONOMOUS MDAs)

Month	Basic Salary (A)	Total Allowances (B)	Gross Salary off Payroll C= (A+B)	Total Other Deduction (D)	Net Salary E=(C-D)	Pension Govt (F)	KSCHMA (G)	Total Gross Salary H=(C+F)
	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January	522,489	259,995	782,484	74,379	708,105	77,551	2,471	860,035
February	381,323	395,515	776,838	77,227	699,611	60,386	571	837,223
March	525,394	273,039	798,433	57,403	741,030	78,578	2,469	877,010
April	524,083	274,447	798,529	54,436	744,093	77,528	2,445	876,058
May	522,430	282,667	805,097	81,618	723,480	77,266	2,439	882,363
June	521,544	275,354	796,897	79,006	717,891	77,154	2,439	874,052
July	520,041	269,140	789,181	82,800	706,381	77,347	2,386	866,527
August	519,899	277,845	797,744	86,834	710,910	77,379	2,380	875,122
September	522,733	269,435	792,168	81,815	710,352	77,490	2,375	869,657
October	530,024	269,281	799,305	81,570	717,735	78,785	2,593	878,090
November	535,826	273,777	809,604	74,152	735,452	78,778	2,593	888,382
December	532,039	270,144	802,183	73,246	728,937	78,805	2,609	880,988
Sub-Total (B)	6,157,824	3,390,639	9,548,463	904,487	8,643,976	917,045	27,770	10,465,508
GRAND TOTAL (A+B)	45,049,705	16,736,810	61,786,514	12,579,552	47,780,632	7,242,506	1,454,100	69,029,021

CRF Charges:

1	Auditor Generals		3	KANSIEC:	
	Auditor General (State)	5,025		Chairman	6,780
	Auditor General (LG)	5,025		2 Commissioners	8,751
	Sub-Total	10,050		Sub-Total	15,531
2	Civil Service Commission:			TOTAL	39,512
	Chairman	4,680			
	2 Members	9,251			
	Sub-Total	13,931			

Schedule 5b: Personnel Cost (MDAs)

PERSONNEL COST FOR THE YEAR 2022

ADMIN CODE	ADMIN	ACTUAL JAN- DEC 2022	APPROVED BUDGET 2022	REVISED BUDGET 2022	VARIANCE
011100100100	Government House	60,995	59,055	61,005	10
011100100200	Deputy Governors Office	20,323	20,836	21,215	892
011100800100	KNST Emergency Relief & Rehab. Board	120,651	131,369	120,550	(101)
011100900100	Guidance and Counselling Board	13,320	14,143	13,446	126
011101000100	Public procurement Bureau	38,445	40,016	37,867	(578)
011101100100	Public Complaint & Anti Corruption Dir.	98,540	82,898	98,098	(442)
011103700100	Pilgrim Welfare Board	47,051	47,278	48,182	1,131
011105500100	Special Services Directorate	20,984	786,833	-	(20,984)
011105500200	Kano State Cooperate Security Directorate	1,790,014	1,000,000	1,821,071	31,057
011105800100	Protocol Directorate	14,191	13,933	13,213	(978)
011106400100	Kano State Bureau of Statistics	28,799	33,228	27,228	(1,571)
011200100100	House of Assembly	381,813	356,188	368,705	(13,108)
011200700100	Public Account Committee	13,639	16,486	13,571	(68)
012300100100	Min. of Information & internal Affairs	342,555	305,255	237,631	(104,924)
012300200100	Abubakar Rimi Television Corporation	115,101	119,844	116,390	1,289
012300300100	Kano State Radio Corporation	141,495	144,189	141,852	357
012300400100	Governement Printing Press	59,065	58,397	60,074	1,009
012300500100	Triumph Publishing Company	1,333	8,000	8,000	6,667
012300700100	Kano State Censorship Board	19,504	20,070	19,106	(398)
012500100100	Office of the Head of Civil Service	1,420,001	1,498,145	1,398,654	(21,347)
012500800100	Pension Fund Trustees	25,986	24,368	22,976	(3,010)
012501000100	Kano State Computer Centre	7,813	6,902	7,970	157
014000100100	Office of the Auditor General (State)	155,900	180,790	157,117	1,217

Schedule 5b: Personnel Cost (MDAs)

014700100100	Civil Service Commission	22,439	27,976	23,525	1,086
014800100100	Kano State Ind. Elect. Comm.	35,075	21,860	26,954	(8,121)
016100100100	Admin and General Services	23,804	20,423	21,911	(1,893)
016100200100	Research Evaluation & Political Affairs Directorate	1,081,585	966,908	976,021	(105,564)
016700100100	Local Government Audit	147,345	167,640	146,869	(476)
021500100100	Ministry of Agric. & Natural Resources	616,768	632,224	631,281	14,513
021511600100	KASCO	43,499	-	44,513	1,014
021511400100	KNARDA	1,398,041	1,186,029	1,400,775	2,734
022000100100	Ministry of Finance	533,633	516,628	534,381	748
022000800000	Kano State Internal Revenue Services	721,529	-	1,007,552	286,023
022200100100	Ministry of Commerce Ind. & Co-op.	201,050	197,623	202,646	1,596
022200200100	Kano state Consumer Protection Agency	-	-	3,954	3,954
022200300100	Abaubakar Rimi Market	-	15,182	-	-
022203300100	Tourism Management Board	46,865	45,426	50,230	3,365
022800100100	Ministry for Science, Tech. & Innovation	53,512	53,267	50,431	(3,081)
023400100100	Ministry of Works & Infratructure	529,124	590,685	597,108	67,984
023400400100	Kano State Road Maint. Agency (KARMA)	4,948	4,682	5,146	199
023403900100	Kano State Fire Service	670,002	665,856	674,527	4,525
023405700100	Bureau for Land Management	266,169	271,470	280,156	13,987
023405800100	KNUPDA	186,440	192,427	197,594	11,154
023600300100	History & Culture Bureau	143,592	82,409	88,309	(55,283)
023605400100	Zoological & Wild Life Mgt. Agency	133,330	138,782	139,792	6,462
023800100100	Ministry of Planning & Budget	89,339	68,488	52,672	(36,668)
025200100100	Ministry of Water Resources	131,847	146,802	149,778	17,931
025210100100	Kano State Water Board	368,692	12,779	643,192	274,500

Schedule 5b: Personnel Cost (MDAs)

025210700100	RUWASA	43,420	45,079	46,200	2,780
025300100100	Ministry of Rural & Community Dev.	93,628	98,699	102,085	8,458
025300300100	Rural Electrification Board	104,409	111,255	112,964	8,555
025600200100	Housing Corporation	-	37,782	9,839	9,839
025600300100	Kano State Transport Authority	-	42,249	11,002	11,002
025600400100	Kano State Road Transp. Agency (KAROTA)	1,439,195	1,103,089	1,200,986	(238,209)
031801100100	Judicial Service Commission	157,676	240,876	290,039	132,363
031805100100	High Court of Justice	1,573,748	1,921,722	1,736,974	163,226
031805300100	Sharia Court of Appeal	1,507,582	1,695,041	1,868,920	361,338
032600100100	Ministry of Justice	307,226	312,319	312,315	5,089
032600200100	Law Reform Commission	29,566	32,056	30,699	1,133
032606200100	Kano State Zakkat Commission	3,891	4,766	3,889	(2)
032606300100	Kano State Hisbah Commission	256,641	214,740	224,328	(32,313)
032606400100	Kano Sharia Commission	61,467	62,127	62,788	1,321
051305100100	Youth Development Directorate	46,090	50,239	42,562	(3,528)
051305500100	Kano State Sports Commission	177,247	149,617	154,872	(22,375)
051305600100	Kano Pillars	338,876	347,347	332,795	(6,081)
051400100100	Ministry of Women Affairs & Social Dev.	141,221	149,534	143,667	2,446
051700100100	Ministry of Education	326,903	374,131	331,716	4,813
051700300100	SUBEB	259,069	277,528	263,520	4,451
051700800100	Kano State Library Board	159,006	165,459	162,345	3,339
051701000100	Agency for Mass Education	273,194	270,715	274,493	1,299
051701500100	Science & Technical Schools Board	2,102,408	2,071,081	2,145,493	43,085
051702600100	Senior Secondary Schools Mgt. Board	16,800,209	14,586,285	16,013,016	(787,193)
051702700100	Kano State Islamic & Quaranic Sch. Board	21,622	21,560	21,600	(22)
051705600100	Kano State Scholarship Board	29,258	30,308	29,534	276

Schedule 5b: Personnel Cost (MDAs)

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

Schedule 6: Other Revenue State

SALARY REFUND 2022

SN	MDAs	DETAIL	DATE OF PAYMENT	DATE OF REFUND	AMOUNT
1	Hospital Management Board	Double Salary	December, 2021	5/1/2022	39
2	Hospital Management Board	Double Salary	December, 2021	5/1/2022	39
3	Hospital Management Board	Double Salary	December, 2021	5/1/2022	96
4	Hospital Management Board	Salary Overpayment	December, 2021	5/1/2022	38
5	Hospital Management Board	Unclaimed Salary	December, 2021	7/1/2022	25
6	Hospital Management Board	Unclaimed Salary	December, 2021	13/01/2022	153
7	Hospital Management Board	Salary Overpayment	December, 2021	25/01/2022	228
8	Hospital Management Board	Unclaimed Salary	April/May, 2019	1/18/2022	430
Sub Total					1,047
1	Kano State Polytechnic	Refund in Lieu of Notice	December, 2021	5/1/2022	85
2	Kano State Polytechnic	Refund in Lieu of Notice	February, 2021	2/2/2022	391
Sub Total					476
1	Kano St. Col. Of Edu. & Prelim. St.	Refund in Lieu of Notice	January, 2021	1/2/2022	116
Sub Total					116
1	Kano St. Sen. Sec. Sch. Mgt. Board	Unclaimed Salary	Aug/Nov, 2021	5/13/2022	250
Sub Total					250
1	Science & Technical Schools Board	Unclaimed Salary	Apr-Nov/2014-15	11/12/11/22	986
Sub Total					986
	Others FCMB	Unclaimed Salary		5/5/2022	127
Sub Total					127
TOTAL					3,002
2% EDUCATIONAL LEVY					
	Jan-Dec 2022 Total Collections				545,645
GRAND TOTAL					548,647

Schedule 7: State Investment in Securities and Properties

SCHEDULE 7

STATE INVESTMENT IN SECURITIES AND PROPERTIES

SN	INVESTMENTS	CURRENT VALUE 31st December, 2021			CURRENT VALUE 31st December, 2022			GAIN/LOSS
		Unit	RATE N'	Amount N'000	Unit	RATE N'	Amount N'000	Amount N'
A	Quoted Companies							
1	Sterling Bank Plc	5,263,157	1.51	7,947	5,263,157	1.40	7,368	(579)
2	Access Bank Plc	65,469	9.30	609	65,469	8.50	556	(52)
3	Unity Bank	78,564,411	0.54	42,425	78,564,411	0.55	43,210	786
4	WAPIC Insurance Plc	13,971	0.56	8	13,971	0.40	6	(2)
	Sub total			50,989			51,141	152
B	Unquoted Companies							
1	NNDC	51,300,000	1.00	51,300	51,300,000	1.00	51,300	-
2	KSIP	456,000,000	1.00	456,000	456,000,000	1.00	456,000	-
3	Dala Building	1,232,863,792	1.00	1,232,864	1,232,863,792	1.00	1,232,864	-
4	Sovereign Wealth Fund	\$ 15,110,731	412.99	6,240,581	\$ 15,110,731	448.55	6,777,918	537,338
5	Niger Delta Power Holding Company (Shares)	19,387,708	1.00	19,388	19,387,708	1.00	19,388	-
	Sub total			8,000,132			8,537,470	537,338
	Grand total			8,051,121			8,588,611	537,490
C	Investment In Properties							
1	Housing Corporation (Sheikh N. Kabara, Sheikh I. Rabiu, Sheikh Jaafar)			23,912,247			23,720,232	192,015
	Sub total			23,912,247			23,720,232	192,015

Schedule 8: Overhead Cost

OVERHEAD COST 2022

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

Schedule 8: Overhead Cost

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

Schedule 8: Overhead Cost

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

Schedule 8: Overhead Cost

051700300100	SUBEB	551,367	130,000	2,654,870	2,103,503
051700400100	Kano State Educational Dev. Support	515	32,500	32,500	31,985
051700800100	Kano State library Board	2,275	2,703	2,703	428
051701000100	Agency for Mass Education	1,141	1,885	1,885	744
051701500100	Science & Technical Schools Board	44,850	486,298	486,298	441,448
051701600100	Kano State Private & Valuntary Inst Board	300	4,633	4,633	4,333
051702600100	Senior Secondary Schools Mgt. Board	5,145	525,114	525,114	519,969
051702700100	Kano State Islamic & Quaranic Sch. Board	7,482	8,000	8,000	518
051705600100	Kano State Scholarship Board	1,663	28,620	28,620	26,957
056900100100	Ministry for Higher Education	188,409	75,355	75,355	(113,054)
056902100100	Kano State Uni. of Science & Tech. (Wudil)	335,730	614,988	614,988	279,258
056902800100	Yusufu Maitama Sule University	441,661	335,944	335,944	(105,718)
052100100100	Ministry of Health	288,359	289,204	289,204	845
052100300100	H.M.B. (HQ and Zones)	148,812	341,506	341,506	192,694
052100300200	Zone 7 MAWSH	123,401	124,381	124,381	980
052100400100	College of Nursing & Mid-Wifery Board	-	12,250	12,250	12,250
052100400200	College of Nursing Kano	4,129	4,210	4,210	81
052100400300	School of Basic Mid Wifery Kano	4,287	4,350	4,350	63
052100400400	School of Basic Mid Wifery Dambatta	1,573	4,450	4,450	2,877
052100400500	School of Post Basic Mid Wifery Gezawa	200	5,025	5,025	4,825
052100400600	College of Nursing Madobi	5,006	5,100	5,100	94
052100400700	School of Post Aneathesia	4,178	4,415	4,415	237
052100400800	School of Basic Mid Wifery Gwarzo	2,620	3,810	3,810	1,190
052100400900	School of Hygiene	-	4,750	4,750	4,750
052100401000	School of Health Technology Bebeji	-	4,525	4,525	4,525
052100401100	School of Health Technology	-	4,750	4,750	4,750

Schedule 8: Overhead Cost

052100500100	Primary Health Care Mgt. Board (PHCMB)	102,463	160,968	160,968	58,505
052100600100	State Agency for Control of Aids	2,858	3,625	3,625	767
052101100100	Private Health Institutions Mgt. Agency	3,624	5,000	5,000	1,376
052101300100	Drugs Management & Consumable Supply Agency	2,048	12,527	12,527	10,479
053500100100	Ministry of Environment	107,382	145,720	145,720	38,338
053500300100	KNAP	1,650	3,300	3,300	1,650
053500500100	Kano State Sustainable Projects	406	2,000	2,000	1,594
055100200100	Ministry for Local Government	846	133,201	133,201	132,355
SUB TOTAL		37,146,337	31,760,170	40,295,473	3,149,136
SUBVENTION TO PARASTATAL					
011103700100	Pilgrim Welfare Board	1,243,268	259,475	1,074,475	(168,792)
	Pension Fund Trustees	12,781	-	-	(12,781)
	Kano State Adaidaita Sahu	400	-	-	(400)
	SDG's	9,330	-	-	(9,330)
011105500200	Kano State Cooperate Security Directorate	-	9,800	9,800	9,800
022000800000	Kano State Internal Revenue Services	2,001,289	384,270	2,384,270	382,981
012300200100	Abubakar Rimi Television Corporation	2,441	17,325	17,325	14,884
012300300100	Kano State Radio Corporation	-	33,241	33,241	33,241
012300400100	Governement Printing Press	42,475	16,375	16,375	(26,100)
012300500100	Triumph Publishing Company	-	21,045	21,045	21,045
	Sani Abacha Youth Center	2,800	-	-	(2,800)
	Kano State NNPC-AKK PIPELINE PR	18,000	-	-	(18,000)
	WRECA	17,598	-	-	(17,598)
025210100100	Kano State Water Board	-	118,982	118,982	118,982
022200300100	Kano state Consumer Protection Agency	-	61,000	61,000	61,000
022200600100	Cottage Trade and Street Hawking	-	15,100	15,100	15,100

Schedule 8: Overhead Cost

	Dangote Acquisition Center	54,565	-	-	(54,565)
025600200100	Housing Corporation	-	13,000	13,000	13,000
025600300100	Kano State Transport Authority	-	24,500	24,500	24,500
	Road Traffic Department (V.I.O)	350	-	-	(350)
025600500100	Kano Metropolitan Area Transport Agency (KAMATA)	-	30,000	30,000	30,000
051305600100	Kano Pillars	56,800	122,867	122,867	66,067
056902700100	Informatic Institute	-	10,250	10,250	10,250
056901800100	Kano State Polytechnic	-	136,150	136,150	136,150
056902900100	Aminu School of Islamic Legal Studies	10,000	17,385	17,385	7,385
056903000100	Audu Bako College of Agric Danbatta	-	20,475	20,475	20,475
056903100100	Sa'adatu Rimi College Of Edu. Kumbotso	11,472	41,055	41,055	29,582
056900200100	College of Education & Preliminary Studies	25,367	107,400	107,400	82,033
	Rabiu MKCD & Rem. Studies	31,300	13,347	13,347	(17,953)
052100900100	KHETFUND	470,000	90,000	90,000	(380,000)
	ULTRAMODAN HOSPITALS	101,064	-	-	(101,064)
052101000100	College of Health Science & Tech. H/Q Kano	-	4,225	4,225	4,225
	Kano State Health Insurance Agency	697,716	-	-	(697,716)
055100300100	Chieftancy Affairs	-	2,500	2,500	2,500
055100600100	Kano Emirate Council	20,000	2,500	2,500	(17,500)
055100700100	Bichi Emirate Council	20,000	2,500	2,500	(17,500)
055100800100	Gaya Emirate Council	20,000	2,500	2,500	(17,500)
055100900100	Karaye Emirate Council	20,000	2,500	2,500	(17,500)
055100100100	Rano Emirate Council	20,000	2,500	2,500	(17,500)
	SUB TOTAL	4,909,016	1,582,267	4,397,267	(511,749)
	GRAND TOTAL	42,055,353	33,342,437	44,692,740	2,637,387

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

S/N	NAME OF MDA'S	BANK	ACCOUNT NUMBER	BANK RECONCILIATION N'000	BANK CERTIFICATION BALANCE N'000
1	ABCOA Danbatta	Unity	0017420437	9	9
2	Muhammad Abdullahi Wase Teaching Hospital	Polaris Bank	4060014620	2,493	1,726
3	Abubakar Imam Urology Centre	Eco Bank pPlc	3662007669	396	396
4	Abubakar Rimi Television	Eco	2142010472	1,437	1,437
5	Adai-daita Sahu	FCMB	6110869013	1	1
6	Agency for Mass Education	Zenith	1014526502	3,124	3,142
7	Agency for the Control AIDs	First	2023209479	18	18
8	Bebeji General Hospital	Zenith	1013270516	109	109
9	Bureau for Land Management	UBA	1120070036	118,609	130,263
10	Civil Service Commission	Unity	0005210165	0	0
11	College of Arts Science & Rem.	POLARIS	4060014321	699	699
12	College of Nursing & Midwifery	Polaris Bank	4060014424	3,938	3,938
13	Council Affairs Directorate	Polaris Bank	1750011031	1,623	1,623
14	D/Tofa General Hospital	First Bank	2013495662	84	84
15	Danbatta Gen. Hospital	Unity	0017419488	1,599	1,599
16	DAWAKIN KUDU GEN. HOSPITAL	Unity Bank	0022430254	8	26
17	Dawakin Tofa Science College	First Bank	1015527245	7	7
18	Deputy Governor's Office	Fidelity	5030066953	4,759	4,759
19	Dir. Rural Access and Monility Project	Zenith	1017453232	2	2
20	Doguwa General Hospital	Union	0012900733	16	16
21	Projects Monitoring Directorate	First Bank	2004900140	4,486	4,486

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22	Film Academy	First Bank	2027550045	2	2
23	Farm Mechanisation Institution	Sterling	0025978675	3	3
24	First Ladies College Kano	First Bank	2607570017	993	993
25	Gaya General Hospital	Zenith	1013094684	3	3
26	Gezawa General Hospital	Access	0052148587	87	87
27	Girls Science College Garko	Access	0037623514	8	8
28	Government Technical College Albasu	first Bank	2024599708	3	3
29	Government Technical College bagwai	Stanbic	0014122687	5	5
30	Government Technical College bagauda	Polaris Bank	4060011863	21	21
31	Government Technical College D/Kudu	Unity	0022713009	1	1
32	Government Technical College D/Tofa	Unity	0022690661	8	8
33	Government Technical College Dadin Kowa	Polaris Bank	4060011502	1	1
34	Government Technical College Dambatta	First Bank	2019151858	596	596
35	Government Technical College Dambatta II	Access	0051611429	1	1
36	Government Technical College Fagge	Stanbic	0008659470	3	3
37	Government Technical College Gani	Union	0036475404	1	1
38	Government Technical College Gaya	First	3078773801	1	1
39	Government Technical College Gwale	UBA	1017712971	3	3
40	Government Technical College Kabo	Diamond	0051469572	3	3
41	Government Technical College Kano	Access	0023350039	2	2
42	Government Technical College Karaye	Unity	0022740009	31	31
43	Government Technical College Kunchi	First	2024233107	0	0
44	Government Technical College Makoda	First	2024327905	1	0
45	Government Technical College Minjibir	Polaris Bank	1766790834	0	0
46	Government Technical College Rano	UBA	1017763351	1	1
47	Government Technical College Rogo	Unity	0022830146	5	5

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48	Government Technical College Sani Abacha	Stanbic	0009223946	0	0
49	Government Technical College Sumaila	Unity	0025305146	1	1
50	Government Technical College Takai	Keystone	1006179497	1	1
51	Government Technical College Tiga	Zenith	1015541807	72	72
52	Government Technical College Tofa	Zenith	1015527245	10	10
53	Government Technical College Ungogo II	Access	0060931862	0	0
54	Government Technical College Warawa	Stanbic	0008683228	2	2
55	Government Technical College Wudil	First	2024493820	1	1
56	Govt. House, Police & Administration	FCMB	5182412013	116,462	116,462
57	Guidance and Counselling	Taj bank	0001968447	3,107	3,107
58	Gwarzo General Hospital	Unity Bank	0020117184	182	182
59	High Court Of Justice	UBA	1015289475	2	7,129
60	History and Culture Bureau	UBA	1004008180	-	1,518
61	HMB RANO ZONE	UBA	1015849871	41	41
62	HMB Gwarzo Zone	UBA	1016128834	515	515
63	HMB RANO ZONE	UBA	1016128913	44	44
64	HMB Zone 5 Gaya	UBA	1016129068	165,664	166
65	HMB. Zone 5 Sumaila Gen. Hospital	Zenith	1011699078	1	1
66	Hospital Management Board	Access	0039926911	1,190	1,190
67	Hospital Management Board	Polaris Bank	4060015108	28,290	38,918
68	Hospital Management Board	Sterling	0074154189	90	90
69	Hospitality& Tourism Institute	Polaris Bank	4060014486	1,058	1,058
70	House of Assembly	Unity Bank	3951040108	528	9,528
71	I/c Dawanau Psychiatric Hospital	Sterling	0056471521	49	49
72	Judicial Service Commission	Sterling	0004916489	104,699	104,699
73	K.U.S.T Wudil	First	2031842857	13,472	23,965

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74	Kaduna Liaison Office	unity	0022056021	10	10
75	Kano Hisbah Board	Unity	0025465196	234	234
76	Kano Pillars	Unity	0009099142	1,914	1,917
77	Kano Pillars	FCMB	2002729018	1,197	1,197
78	Kano State Bureau of statistic	Diamond	0056159942	5	5
79	Kano State Censorship Board	Polaris Bank	4090740072	12	12
80	Kano state Computer centre	FCMB	0871724015	301	301
81	Kano State Contributory healthcare Mgt. Agency	UBA	1020465268	3,145,387	2,947,485
82	Kano State CPC	FCMB	6493248010	403	403
83	Kano State Driving institute	First Bank	2031970417	211	211
84	Kano State Drugs & Medical C.s Agency	Granty Trust	0020070114	133,363	133,363
85	Kano State Fire service	Zenith	1014928405	1	1
86	Kano state Fisheries Institute	Sterling	0018671547	46	46
87	Kano State Geo-Information System	Access	0032300012	25	25
89	Kano State Internal Revenue Service	Granty Trust	0236111461	89,417	89,417
90	Kano State Internal Revenue Service	Access	0039942247	5,328	5,328
91	Kano State Internal Revenue Service	Unity Bank	0005195929	17,305	17,305
92	Kano State Internal Revenue Service	Zenith	1015301937	10,794	10,794
93	Kano State Internal Revenue Service	Zenith	1226544592	268,223	271,930
94	Kano State Internal Revenue Service	Zenith	1010554848	52,814	52,814
95	Kano State Internal Revenue Service	Access	0039932446	5,062	5,824
96	Kano State Internal Revenue Service	Granty Trust	0745201417	4,954	4,954
97	Kano State Investment & Promotion Agency	Zenith	1018449935	11,319	11,319
98	Kano State Liaison Office Lagos	Unity	0014661554	0	0
99	Kano State Library Board	Granty Trust	0020009792	4,801	4,801
100	Kano State Metropolitan Agency	UBA	1022593932	11,439	11,439

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101	Kano State Pilgrims Welfare	FCMB	5085206618	246,097	2,490
102	Kano State Qur'anic & Islamiyya Schools Board	First	2027745324	1	1
103	Kano State Radio Corporation	Zenith	1014417114	14	14
104	Kano State Relief & Rehabilitation Agency	Keystone	1002818501	5,109	5,109
105	Kano State Servicom Directorate	UBA	1019287242	5	5
106	kano State Sport Commission	unity	0005185984	30,974	30,974
107	Kano State Tourism Board	UBA	1003686994	16,466	16,466
108	Kano State Water Board	Zenith	1013484744	38,338	38,338
109	Kano State Water Board	UBA	1001062550	2	2
110	Kano State Water Board	UBA	1001047915	86,753	92,647
111	Kano State Water Board	UBA	1001047355	21	922
112	KANSIEC	Granty Trust	0237585807	22	22
113	Kantin Kwari Market management board	FCMB	6325256015	355	662
114	KARMA	First Bank	2024887012	1,267	1,267
115	KASCO	Sterling	0073682531	1,475	1,475
116	KASCO	Unity Bank	005195864	11,407	11,407
117	KASCO	Unity Bank	0021755293	5,729	5,729
118	KAROTA	First Bank	2021809284	7,280	7,280
119	KHEDCO	Fidelity	4011189005	4,417	4,417
120	KNAP	Access	0039942230	4	4
121	KNUPDA	Granty Trust	0019955039	695	695
122	KSSSSMB	Unity	3975909130	28	28
123	Kwankwaso Cot. Hospital	UBA	1017772289	150	150
124	Law Reform Commission	FCMB	1076933019	306	306
125	Livestock Institute	Diamond	0026989551	205	205
126	Local Govt. Audit	First	2005875492	9	9

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127	Mairo Tijjani GSTC Kano	Access	0023169899	341	341
128	Maitama Sule Science College Gaya	Eco	5612013399	2	2
129	Ministry for Local Government	First Bank	2040503912	823	423
130	Ministry of Agriculture	Access	0764601312	48,539	48,539
131	Ministry for Higher Education	Fidelity	5030091313	27,964	27,964
132	Ministry of Education	Zenith	1010446732	31,132	30,958
133	Ministry of Finance	Unity	6499239	4,730	4,730
134	Ministry of Health	Sterling	0005843531	3,290	3,290
135	Ministry of Housing and transport	FCMB	6703705012	528	528
136	Ministry of Information	FCMB	5052569016	132,574	132,574
137	Ministry of Justice	Union	0021830047	418	418
138	Ministry of planning and budget	FCMB	0873998012	1,807	1,807
139	Ministry of Science and Tech. & innovation	Access	0803153956	4	4
140	Ministry of Tourism and Culture	Zenith	1016954969	3	3
141	Ministry of Water resource	Unity	0005238093	411	411
142	Ministry of Women Affairs	Fidelity	5030071508	47,888	47,888
143	Ministry of Work and Infrastruncture	Zenith	1010272667	73,122	73,122
144	Minjibir General Hospital	FCMB	0338069020	163	163
145	Ministry of Rural & Comm. Dev.	FCMB	5075893019	17	17
146	Muhd Abubakar Rimi S/Gari MKT	First Bank	2023151303	94	94
147	Muhd Abubakar Rimi S/Gari MKT	First Bank	2025409700	4	3
148	Murtala Mohd Specialist	Sterling	0076538110	15,672	15,672
149	Office of the Auditor General	First	2004262028	6,926	6,926
150	Office of the Head of Service	FCMB	9073419017	9,876	9,876
151	Poultry Institute Tukui	Diamond	0030274553	12	12
152	Primary Health care Management	Zenith	1013093993	2,214	2,214

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153	Printing Press	Unity	0006499301	20	20
154	Private Hospital Institute Management Agency	Sterling	0070761123	465	465
155	Private & Voluntary Inst. Board	Zenith	1014299503	1	1
156	Protocol Directorate	FCMB	5260265018	27,504	27,504
157	Public Complants & Anti-Corruption	Zenith	1014816140	1	1
158	Public Complants & Anti-Corruption	FCMB	6995281018	2	2
159	REPA Directorate	FCMB	5084825014	27,796	27,796
160	Ministry for Religeous Affairs	Zenith	1016960432	4	4
161	Kano Development Journalism Institute	First Bank	2025297847	203	203
162	Research & Documentation.	Access	0071802979	19	19
163	Road Traffic Department	Granty Trust	0165909795	2	2
164	Rogo General Hospital	Zenith	1017166633	298	298
165	Rural Electrification Board	Sterling	0009783417	7,063	7,063
166	RUWASA	UBA	1000915233	144	144
167	S.A Political Affairs	Zenith	1014496759	38	38
168	Sa'adatu Rimi College of Education	Polaris Bank	4060014345	30,103	30,103
169	Sani Bello ScienceCollege D/Kudu	Unity Bank	0037235932	9	9
170	Scholarship Board	Access	1220672527	3	3
171	School of Aneasthesia	Polaris Bank	4060014376	1,343	1,343
172	School of Basic Midwifery Danbatta	Polaris Bank	4060014390	3,236	3,236
173	School of Basic Midwifery Gwarzo	Polaris Bank	4060014699	1,719	1,719
174	School of Basic Midwifery Kano	Polaris Bank	4060014369	1,328	1,328
175	School of Health Tech, Kano	Polaris Bank	4060014400	866	866
176	School of Health Tech. Bebeji	Polaris Bank	4060014448	30	30
177	School of Nursing Kano	Polaris Bank	4060014462	2,931	2,931
178	School of Nursing Madobi	Polaris Bank	4060014455	1,390	1,390

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179	Science & Tachnical School Board	Polaris Bank	4030012481	59	59
180	Shariah Commission	FCMB	6333766010	4,583	4,583
181	Shariah Court of Appeal	Zenith	1221243821	1	40,710
182	Shariah Court of Appeal	Zenith	1221243838	0	3,576
183	Sheik Jidda Hospital	Access	0039939122	52	52
184	Dangote Skill Equisition Centre	FCMB	8184005010	346	346
185	Sir Sunusi General Hospital	Access	0039932491	625	625
186	Special Service Directorate	FCMB	5147937014	6,044	6,044
187	Salary Wages Directorate	Granty Trust	0635402582	332	332
188	SSG's Office (Special Duties)	Zenith	1012811952	2,003	1,603
189	SSG's Office (A.G.S Office)	Granty Trust	0115201126	12,712	12,712
190	Sustainable Kano Project	Granty Trust	0120025729	2	2
191	Tiga General Hospital	Unity Bank	0016122253	132	132
192	TRIUMPH	Access	0703035008	22	22
193	Tudun wada General Hospital	Unity Bank	0019660064	1	1
194	Tudun wada General Hospital	Unity Bank	0019453251	1,681	1,681
195	Urban & Beautification Agency	FCMB	6969499014	4,285	4,285
196	Waziri Shehu Gidado Gen. Hospital	Granty Trust	0020788187	807	781
197	WRECA Project	Zenith	1010563886	205	205
198	WRECA Salary	Zenith	1010272038	2	2
199	Wudil General Hospital	Zenith	1011681116	502	502
200	Ministry of Youth and Sport Development	FCMB	6324257015	32,002	32,002
201	Yusuf Maitama Sule University	Zenith	1013279375	74,645	81,030
202	Zakkah & Hubusi Commission	Sterling	0002634194	380	28
203	Kabo Cattage Hospital	Zenith	1013072428	141	141
TOTAL				5,459,016	4,962,588

Schedule 10: Public Debts Stock

EXTERNAL AND INTERNAL PUBLIC DEBTS EXTERNAL DEBTS STOCKS FOR THE YEAR 2022

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

Schedule 10: Public Debts Stock

INTERNAL DEBTS STOCKS FOR THE 2022

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

Schedule 11: Deduction at Source

DEDUCTION AT SOURCE_2022

MONTH	CBN BUDGET	CBN POWER INT'VNTION FUND	CONTRACTUAL OBLIGATION (STATE BOND)	EXCESS CRUDE OIL FACILITIES	CBN SMEs	FG INT'VNTION	SALARY BAIL OUT	COMMERCIA L BANK	LIQUDATI ON OF DEBTS	TOTAL DOMESTICS	FOREIGN LOAN	TOTAL LOAN
	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000	N'000
January	154,908	116,108	292,615	89,973	44,721	100,000	194,909	252,703	-	1,245,937	124,682	1,370,620
February	154,908	116,108	292,615	89,973	44,721	100,000	197,991	252,703	-	1,249,020	124,682	1,373,702
March	154,908	116,108	292,615	89,973	44,721	100,000	193,676	252,703	-	1,244,704	112,193	1,356,897
April	154,908	116,108	292,615	89,973	44,721	100,000	196,717	252,703	11,006	1,258,752	112,193	1,370,945
May	154,908	116,108	292,615	89,973	44,721	100,000	196,080	252,703	-	1,247,109	112,193	1,359,301
June	154,908	116,108	292,615	89,973	44,721	100,000	184,594	252,703	-	1,235,622	112,193	1,347,815
July	154,908	116,108	292,615	89,973	44,721	100,000	194,806	252,703	-	1,245,835	112,193	1,358,028
August	154,908	116,108	292,615	89,973	44,721	100,000	190,594	252,703	-	1,241,622	112,193	1,353,815
September	154,908	116,108	292,615	89,973	-	100,000	193,532	252,703	-	1,199,840	112,193	1,312,032
October	154,908	116,108	292,615	89,973	-	100,000	189,361	252,703	-	1,195,668	112,193	1,307,861
November	154,908	116,108	292,615	89,973	-	100,000	192,258	252,703	-	1,198,566	112,193	1,310,758
December	154,908	116,108	292,615	89,973	-	100,000	191,521	252,703	-	1,197,829	112,193	1,310,021
Total	1,858,897	1,393,302	3,511,382	1,079,671	357,769	1,200,000	2,316,037	3,032,438	11,006	14,760,503	1,371,293	16,131,796
January 2023 (Dec, 2022)	154,908	116,108	292,615	89,973	-	100,000	187,511	252,703	-	1,193,819	303,220	1,497,039

Schedule 12: Capital Expenditure

2022 Capital Expenditure

ADMINISTRATIVE CODE	ADMINISTRATIVE UNIT	ACTUAL EXPENDITURE 2022	ORIGINAL BUDGET 2022	FINAL BUDGET 2022	VARIANCE
1	Administrative Sector	N'000	N'000	N'000	N'000
011100100200	Deputy Governors Office	-	500,000	500,000	500,000
011100800100	KNST Emergency Relief & Rehab. Board	-	326,680	326,680	326,680
011100900100	Guidance and Counselling Board	-	0	0	-
011101100100	Public Complaint & Anti Corruption Di	-	78,000	78,000	78,000
011101300100	Council Affairs Directorate	6,000	41,700	41,700	35,700
011101400100	Community Re-orientation Council	1,602	100,000	100,000	98,398
011103700100	Pilgrim Welfare Board	-	60,000	60,000	60,000
011105500100	Special Services Directorate	-	0	0	-
011105600100	Special Duties Directorate	-	9,000	9,000	9,000
011105900100	Servicom Directorate	-	18,000	18,000	18,000
011106400100	Kano State Bureau of Statistics	-	60,000	60,000	60,000
016100100100	Admin and General Services	2,895,907	1,574,000	3,374,000	478,093
011200300100	House of Assembly	-	860,000	860,000	860,000
012300100100	Min. of Info. & internal Affairs	167,630	422,650	422,650	255,020
012300200100	A. Rimi Television Corporation	-	376,626	376,626	376,626
012300300100	Kano State Radio Corporation	-	280,793	280,793	280,793
012300400100	Gouvernement Printing Press	-	139,500	139,500	139,500
012300500100	Triumph Publishing Company	-	105,840	105,840	105,840
012300700100	Kano State Censorship Board	-	18,950	18,950	18,950
012500100100	Office of the Head of Civil Service	-	155,000	155,000	155,000
014000100100	Office of the Auditor General (State)	-	27,500	27,500	27,500
014000200100	Local Government Audit	-	30,000	30,000	30,000

Schedule 12: Capital Expenditure

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

Schedule 12: Capital Expenditure

ADMINISTRATIVE CODE	MDA's	ACTUAL EXPENDITURE 2022	ORIGINAL BUDGET 2022	FINAL BUDGET 2022	VARIANCE
		N'000	N'000	N'000	N'000
023600300100	History & Culture Bureau	-	59,000	59,000	59,000
023605400100	Zoological & Wild Life Mgt. Agency	-	60,000	60,000	60,000
023800100100	Ministry of Planning & Budget	116,603	4,111,168	12,321,077	12,204,475
025200100100	Ministry of Water Resources	3,782,115	4,543,700	4,543,700	761,585
025210100100	Kano State Water Board	750,824	2,884,129	3,884,129	3,133,305
025210600100	Wreca	-	205,778	205,778	205,778
025210700100	RUWASA	55,648	1,428,000	1,428,000	1,372,352
026300100100	Ministry of Rural & Community Development	141,526	363,000	363,000	221,474
026300200100	RAMPS Directorate	-	3,204,787	3,204,787	3,204,787
026300300100	Rural Electrification Board	-	91,500	91,500	91,500
025600100100	Ministry of Housing & Transport	-	1,096,100	1,096,100	1,096,100
025600200100	Housing Corporation	-	490,000	490,000	490,000
025600300100	Kano State Transport Authority	-	220,000	220,000	220,000
025600400100	Kano State Road Transport Agency (KASRTA)	-	45,950	45,950	45,950
	SUB-TOTAL	63,544,412	67,396,798	96,916,707	33,372,295
3	Law and Justice				
031801100100	Judicial Service Commission	-	150,000	150,000	150,000
031805100100	High Court of Justice	3,006,901	3,225,000	3,225,000	218,099
031805300100	Sharia Court of Appeal	2,296,327	3,497,186	3,497,185	1,200,858
032600100100	Ministry of Justice	-	190,000	190,000	190,000
032600200100	Law Reform Commission	-	24,000	24,000	24,000
032606100100	Ministry of Religious Affairs	31,500	-	-	31,500
032606200100	Kano State Zakkat Commission	-	129,200	129,200	129,200

Schedule 12: Capital Expenditure

ADMINISTRATIVE CODE	MDA's	ACTUAL EXPENDITURE 2022	ORIGINAL BUDGET 2022	FINAL BUDGET 2022	VARIANCE
		N'000	N'000	N'000	N'000
032606300100	Kano State Hisbah Commission	-	116,000	116,000	116,000
032606300100	Kano Sharia Commission	-	43,000	43,000	43,000
SUB-TOTAL		5,334,728	7,374,386	7,374,385	2,039,657
4	Social Services Sector				
051300100100	Minsitry of Youths and Sports	495	900,000	900,000	899,505
051305100100	Youth Development Directorate	-	20,000	20,000	20,000
051305500100	Kano State Sports Commission	-	12,000	12,000	12,000
051305600100	Kano Pillars	-	30,000	30,000	30,000
051400100100	Ministry of Women Affairs & Social De	39,838	787,000	787,000	747,163
051700100100	Ministry of Education	8,560,107	7,328,080	8,818,080	257,973
051700300100	SUBEB	5,012,400	285,000	6,664,330	1,651,930
051700800100	Kano State library Board	11,661	29,000	29,000	17,339
051701000100	Agency for Mass Education	2,876	437,968	437,968	435,093
051701500100	Science & Technical Schools Board	5,163	327,885	327,885	322,722
051701600100	Kano State Private And Voluntary Inst	-	15,362	15,362	15,362
051702600100	Senior Secondary Schools Mgt. Board	1,000,802	1,517,000	1,517,000	516,198
051702700100	Kano State Islamic & Quaranic School	-	9,344	9,344	9,344
051705600100	Kano State Scholarship Board	1,522,012	2,837,609	2,837,609	1,315,597
056900100100	Ministry for Higher Education	191,821	179,797	179,797	12,024
056900200100	College of Education & Preliminary Stu	-	860,787	860,787	860,787
056900300100	RMK College of Basic & Remedial Stud	-	701,196	701,196	701,196
056901800100	Kano State Polytechnic	-	292,670	292,670	292,670
056902100100	Kano State University of Science & Tec	502,110	1,309,832	1,309,832	807,722

Schedule 12: Capital Expenditure

ADMINISTRATIVE CODE	MDA's	ACTUAL EXPENDITURE 2022	ORIGINAL BUDGET 2022	FINAL BUDGET 2022	VARIANCE
		N'000	N'000	N'000	N'000
056902700100	Informativ Institute	-	85,000	85,000	85,000
056902800100	Yusufu Maitama Sule University	-	867,825	867,825	867,825
056902900100	Aminu School of Islamic Legal Studies	-	161,176	161,176	161,176
056903000100	Audu Bako College of Agric Danbatta	-	443,252	443,252	443,252
051903100100	Sa'adatu Rimi College Of Education K	-	-	-	-
052100100100	Ministry of Health	9,008,143	11,801,437	11,801,437	2,793,294
052100300100	H.M.B. (HQ and Zones)	2,280	299,000	299,000	296,720
052100300200	Zone 7 MAWSH	-	310,000	310,000	310,000
052100500100	Primary Health Care Mgt. Board (PHC)	29,476	3,460,483	3,460,483	3,431,007
052100600100	State Agency for Control of Aids	-	202,875	202,875	202,875
052100700100	Post Graduate School (College of Fam	-	5,000	5,000	5,000
052100800100	CONTRIBUTORY HEALTH MGT	-	2,455,459	2,455,459	2,455,459
052100900100	KHETFUND	-	80,000	80,000	80,000
052101100100	Private Health Institutions Management	-	80,000	80,000	80,000
052101300100	Drugs Management & Consumable Sup	2,045	262,436	262,437	260,392
053500100100	Ministry of Environment	1,927,983	2,933,000	2,133,000	205,017
053500300100	KNAP	-	150,000	150,000	150,000
053500500100	Kano State Sustainable Projects	-	77,000	77,000	77,000
055100200100	Ministry for Local Government	448,000	176,000	176,000	- 272,000
	SUB-TOTAL	28,267,211	41,730,473	48,799,804	20,532,593
	GRAND TOTAL	100,218,790	121,855,896	160,245,134	60,026,344

Schedule 13: Cash & Cash Equivalents

TREASURY BANK BALANCES AT AS 31/12/2022

SN	ACCOUNT NAME	BANKS	ACCOUNT NO.	AMOUNT
1	Kano State Capital Account	First Bank Nig. Plc	2032423965	0.04
2	Kano State Ministry of Finance Allied Payment Account	First Bank Nig. Plc	2031407807	0.26
3	Kano State Housing Project Sales Account	Zenith Bank Plc	1013459188	77,199
4	Kano State Custom and Immigration Recovery	Zenith Bank Plc	1014480578	- 0.09
5	Kano State Capital Project Account	Zenith Bank Plc	1015303319	- 0.02
6	Kano State Strategic Researve Account	Zenith Bank Plc	1014965763	4,997
7	KNSG Aut. and Deg. Vehicle License Smart Card	Zenith Bank Plc	1014506247	- 103
8	KSIP FUNDING SPV LIMITED	United Bank for Africa	1024112405	366,813
9	Kano State Housing Project Sales Account	United Bank for Africa	1017110618	266,373
10	Kano State GPs Sales Account	Ja'iz Bank	0000218966	37,535
11	Kano State Land Related Taxes Account	Ja'iz Bank	0001876653	27,527
12	Kano State 2% Educational Levy	FCMB	4968083122	67,493
13	Kano State Free and Compulsory Educational Accaunt	FCMB	4968083098	79
14	Kano State Government Treasury Single Account [TSA]	FCMB	6968083074	43,975
15	Kano State Releif Fund	FCMB	0733203012	5,411
16	Federation Allocation Account Kano State (FAAC)	FCMB	4968083012	4,869,353
17	Kano State Covid-19 Account II	FCMB	4968083115	4,864
18	KSIP FUNDING SPV LIMITED FUND	FCMB	7465267017	252,970
19	Kano State Government Federation Account	FCMB	4968083036	1,042,756
20	Kano State Government Housing Sales Account	Fidelity Bank	5030036763	13,567
22	Kano State Government Power Intervention Fund Account	Fidelity Bank	5030062663	726,153
23	Kano State Government Federation Account	Fidelity Bank	5030024645	1,061,984
24	Kano State Government Salary Account	Fidelity Bank	5030033645	453
25	Collection of Optic Fibre	Heritage Bank	5900003033	1

Schedule 13: Cash & Cash Equivalents

SN	ACCOUNT NAME	BANKS	ACCOUNT NO.	AMOUNT
26	Kano State Ecological Fund Account	Heritage Bank	6000149421	1
27	Local Government PAYE Account (AGK)	Heritage Bank	6000149452	1
28	SFTAS Grant Account	Sterling Bank Plc	0076511069	172,840
29	Kano State Foreign Interest Recovery Loan	Sterling Bank Plc	0063345284	383,479
30	Car Loan Ministry of Finance	Sterling Bank Plc	0007651989	31,547
31	Office of the Accountant General Kano	GT BANK	0522838847	35,681
32	Kano State Salary Account	GT BANK	0538696549	258,201
33	Presidential Special Intervention Fund	GT BANK	0065856713	-
Sub-Total (A)				9,751,151
Other Bank Balances				
	MDAs Bank Balances (Annual Board of Survey)			4,962,588
	Deposit with Crown Agent* (EURO 177,341.38 @ 540.91)			95,926
	Capital Receipts (Aids & Grants) Balances			17,359,900
Sub-Total (B)				22,418,414
Grant Total (A+B)				32,169,565

Note: Closing balance of the total Aids and Grants will be N17,359,900 instead of N17,364,764 because the Closing balance of COVID 19 account is included in the Treasury Bank Balances (Central Accounts Balances)

Schedule 14: Receivables

RECEIVABLES 2022

	PARTICULARS	AMOUNT N'000	AMOUNT N'000
1	CAR LOAN		
	Balance as at 1st January 2022	638,752	
	Disbursement during the year 2022	262,030	
	Sub-Total	900,782	
	Less repayment 2022 (payroll & off payroll)	(226,351)	674,431
	Revolving Loan Balances as at 31st Dec. 2022		674,431
2	FAAC Arrears:		
	Statutory Allocation	5,027,978	
	Value Added Tax (VAT)	4,629,788	
	Other Receipts	5,267,710	
	FAAC under payment (Other Receipts)	15,689,821	30,615,297
	Total Receivables as at 31/12/2022		31,289,728

Schedule 15: Payables & Other Liabilities

PAYABLES AND OTHER LIABILITIES 2022

DESCRIPTION VAT, WHT and Stamp Duty	AMOUNT N'000	AMOUNT N'000
Balance as at 1 January 2022	1,301,057	
Less: Outstanding Tax Liability Paid in 2022 (Standing Order)	(1,200,000)	101,057
Add:		
Receipt 2022		
VAT	382,174	
WHT	236,434	
Stamp Duty	55,191	673,799
Total Receipts		774,856
Less: Payment 2022		
VAT	(382,174)	
WHT	(236,434)	
Stamp Duty	(55,191)	(673,799)
Closing Balance as at 31st Dec, 2022 (A)		101,057
Retention		
Opening Balance as at 1st January, 2022	141,002	
Add: Receipts during the year	-	141,002
Less: Payment during the year		(95,954)
Closing Balance as at 31st Dec, 2022 (B)	141,002	45,048
Pension and Gratuity Liabilities		
Opening Balance as at 1st January, 2022	7,862,789	
Add: Pension contribution Due for the year 2022	10,650,744	18,513,533
Less: Payment Received within the year 2022		(10,650,744)
Total Pension Liability as at 31st Dec, 2022 (C)		7,862,789

Schedule 15: Payables & Other Liabilities

Contractors Liabilities/Arrears

DESCRIPTION	AMOUNT N'000	AMOUNT N'000
Opening Balance as at 1st January 2022	31,952,721	
Add: Verified Contractor Liabilities (2014 to 2021)	3,996,445	
Total Contractors Liabilities Verified	35,949,166	
Less: Settlement During the year 2022	(4,512,332)	
Total Contractors Liabilities after Settlement	31,436,834	
Add: Contractors Liabilities for the year 2022	10,128,159	
Closing Balance as at 31st December 2022	41,564,993	

Salary and Contract Gratuity Arrears

Opening Balance 1st January 2022	662,226	
Add: Understated Salary & Wages Claims	140,248	802,474
	802,474	-
Less: Salary Arrears paid in 2022	(65,526)	-
Total Salary & Contract Gratuity Arrears as at 31st December 2022 (E)	736,948	802,474

Public Debt Service

FAAC file	1,497,039	
Sub-total (F)		1,497,039
Grand Total (A+B+C+D+E+F)		51,873,400

Schedule 16: Life Assets

DEPRECIATION OF LIFE ASSET USING STRAIGHT LINE METHOD

SN	NAME OF ANIMALS	CLASS	PURCHASE DATE	QTY (A) N'000	UNIT PRICE (B) N'000	LIFE SPAN N'000	TOTAL PRICE (C) =A*B N'000	ACTUAL YEAR DEPRECIATION N'000	NET BOOK VALUE N'000
1	Elephant	Mammal	1/15/2010	1	20,000	75yrs	20,000	240	19,760
2	Dwarf Cow	M42	12/5/2010	1	450	45yrs	450	10	440
3	Dwarf Cow	M43	11/3/2017	1	450	45yrs	450	4	446
4	Dwarf Cow	M44	4/18/2013	1	450	45yrs	450	7	443
5	Dwarf Cow	M45	3/11/2012	1	450	45yrs	450	8	442
6	Dwarf Cow	M138	6/6/2009	1	450	45yrs	450	11	439
7	Red fronted Gazelle	M28	11/6/2017	1	250	12 -13yrs	250	7	243
8	Red fronted Gazelle	M127	11/10/2018	1	250	12 -13yrs	250	5	245
9	Red fronted Gazelle	M132	12/9/2018	1	250	12 -13yrs	250	5	245
10	Bush buck	M14	12/20/2008	1	150	13yrs	150	14	136
11	Bush buck	M16	2/21/2013	1	150	13yrs	150	8	142
12	Bush buck	M17	3/18/2014	1	150	13yrs	150	7	143
13	Bush buck	M17	3/18/2014	1	150	13yrs	150	7	143
14	Bush buck	M18	3/18/2014	1	150	13yrs	150	7	143
15	Capé Eland	M9	2/23/2008	1	6,000	15 – 20yrs	6,200	538	5,662
16	Capé Eland	M10	3/12/2008	1	6,000	15 – 20yrs	6,200	538	5,662
17	Capé Eland	M11	02/02/2009	1	6,000	15 – 20yrs	6,200	512	5,688
18	Giraffe	M4	12/5/2006	1	6,000	28yrs	6,200	444	5,756
19	Giraffe	M5	3/1/2007	1	6,000	28yrs	6,200	427	5,773
20	Giraffe	M6	3/31/2015	1	2,500	28yrs	2,500	49	2,451
21	Giraffe	M7	5/28/2017	1	2,500	28yrs	2,500	32	2,468
22	Chimpanzee	M47	3/26/2004	1	1,000	55yrs	1,000	28	972
23	Dog faced baboon	M49	1990	1	50	45yrs	50	3	47
24	Dog faced baboon	M51	4/12/2005	1	50	45yrs	50	2	48
25	Dog faced baboon	M156	5/17/2019	1	50	45yrs	50	0.20	50

Schedule 16: Life Assets

26	Dog faced baboon	M195	12/29/2020	1	50	45yrs	50	0.10	50
27	Dog faced baboon	M196	12/29/2020	1	50	45yrs	50	0.10	50
28	Mona Monkey	M70	8/6/2007	1	30	22yrs	30	2	28
29	Mona Monkey	M71	8/14/2014	1	30	22yrs	30	1	29
30	Mona Monkey	M72	12/3/2017	1	30	22yrs	30	0.50	30
31	Mona Monkey		3/23/2020	1	30	22yrs	30	0.12	30
32	Mona Monkey		3/23/2020	1	30	22yrs	30	0.12	30
33	Mona Monkey		3/23/2020	1	30	22yrs	30	0.12	30
34	Red patas Monkey	M55	4/27/2007	1	35	24yrs	35	2	33
35	Red patas Monkey	M56	7/21/2008	1	35	24yrs	35	2	33
36	Red patas Monkey	M57	3/13/2014	1	35	24yrs	35	1	34
37	Red patas Monkey	M59	4/7/2015	1	35	24yrs	35	1	34
38	Red patas Monkey	M62	4/10/2016	1	35	24yrs	35	1	34
39	Red patas Monkey	M69	1/29/2018	1	35	24yrs	35	0.40	35
40	Red patas Monkey	M68	9/25/2017	1	35	24yrs	35	1	34
41	Red patas Monkey		9/26/2017	1	35	24yrs	35	1	34
42	Red patas Monkey		9/27/2017	1	35	24yrs	35	1	34
43	Sooty mangabey	M73	8/6/2014	1	70	18yrs	70	2	68
44	Tantalus Monkey	M53	10/21/2009	1	30	24yrs	30	1	29
45	Tantalus Monkey	M54	1/1/2017	1	30	24yrs	30	0.45	30
46	Tantalus Monkey	M185	10/20/2018	1	30	24yrs	30	0.34	30
47	Tantalus Monkey		10/21/2018	1	30	24yrs	30	0.34	30
48	Lion	M3	6/15/2015	1	5,000	26yrs	6,000	105	6,895
49	Spotted hyena	M20	8/19/2008	1	650	10 - 25yrs	650	44	606
50	Spotted hyena	M21	8/18/2009	1	650	10 - 25yrs	650	41	609
51	Stripped hyena	M22	2/8/2007	1	400	24yrs	400	21	379
52	Stripped hyena	M23	2/8/2007	1	400	24yrs	400	21	379
53	Stripped hyena	M139	12/12/2018	1	400	24yrs	400	5	395
54	Stripped hyena	M140	12/12/2018	1	400	24yrs	400	5	395

Schedule 16: Life Assets

55	Stripped hyena	M159	4/28/2019	1	300	24yrs	300	2	298
56	African civet cat	M129	11/19/2018	1	80	15yrs	80	1	79
57	Sand fox	M153	2/12/2019	1	10	8 – 10yrs	10	0.20	10
58	Sand fox	M154	2/12/2019	1	10	8 – 10yrs	10	0.20	10
59	Common Jackal	M36	6/5/2011	1	30	10 – 22YRS	30	2	28
60	Common Jackal	M37	6/4/2012	1	30	10 – 22YRS	30	2	28
61	Common Jackal	M39	4/4/2013	1	30	10 – 22YRS	30	2	28
62	Common Jackal	M40	3/13/2018	1	30	10 – 22YRS	30	1	29
63	Common Jackal	M142	3/26/2019	1	30	10 – 22YRS	30	0.50	30
64	Ratel Honey Badger	M97	1/8/2012	1	60	22yrs	60	2	58
65	Crested porcupine	M94	10/10/2006	1	60	8 – 12yrs	60	8	52
66	Crested porcupine	M95	5/30/2017	1	60	8 – 12yrs	60	2	58
67	Crested porcupine	M96	5/3/2017	1	60	8 – 12yrs	60	2	58
68	Crested porcupine			1	60	15yrs	60	1	59
69	Crested porcupine			1	60	15yrs	60	1	59
70	Rabbit	M77	3/1/2017	1	1	5yrs	1	0.07	1
71	Rabbit	M78	3/1/2017	1	1	5yrs	1	0.07	1
72	Rabbit	M79	11/26/2018	1	1	5yrs	1	0.05	1
73	Rabbit	M80	11/26/2018	1	1	5yrs	1	0.05	1
74	Rabbit	M81	11/26/2018	1	1	5yrs	1	0.05	1
75	Rabbit	M82	3/19/2019	1	1	5yrs	1	0.04	1
76	Rabbit	M83	3/19/2019	1	1	5yrs	1	0.04	1
77	Rabbit	M84	3/19/2019	1	1	5yrs	1	0.04	1
78	Rabbit	M85	6/8/2019	1	1	5yrs	1	0.04	1
79	Rabbit	M86	6/8/2019	1	1	5yrs	1	0.04	1
80	Rabbit	M87	6/8/2019	1	1	5yrs	1	0.04	1
81	Ostrich	B37	1/26/2005	1	750	50yrs	750	22	728
82	Ostrich	B38	5/8/2017	1	750	50yrs	750	5	745
83	Ostrich	B37	1/26/2005	1	750	50yrs	750	22	728

Schedule 16: Life Assets

84	Ostrich	B38	5/8/2017	1	750	50yrs	750	5	745
85	Ostrich	B38		1	750	50yrs	750	5	745
86	Peacock	B94	6/17/2019	1	60	23yrs	60	1	59
87	Peacock	B95	6/17/2019	1	60	23yrs	60	1	59
88	Peacock	B96	7/19/2019	1	60	23yrs	60	1	59
89	Peacock	B97	7/19/2019	1	60	23yrs	60	1	59
90	Peacock	B40	5/21/2013	1	40	23yrs	40	1	39
91	Spotted Eagle	B49	2/2/2010	1	40	20yrs	40	2	38
92	Spur Wing Goose	B50	6/7/2000	1	12	11yrs	12	2	10
93	Spur Wing Goose	B51	6/26/2000	1	12	11yrs	12	2	10
94	Spur Wing Goose	B110	3/23/2020	1	12	11yrs	12	0.10	12
95	Spur Wing Goose	B111	3/23/2020	1	12	11yrs	12	0.10	12
96	Spur Wing Goose	B112	3/23/2020	1	12	11yrs	12	0.10	12
97	Crocodile	R44	5/25/2016	1	50	22yrs	50	1	49
98	Crocodile	R45	6/30/2017	1	50	22yrs	50	1	49
99	Crocodile	R46	6/30/2017	1	50	22yrs	50	1	49
100	Crocodile	R47	7/15/2018	1	50	22yrs	50	1	49
101	Crocodile	R48	7/15/2018	1	50	22yrs	50	1	49
102	Crocodile	R49	6/30/2017	1	50	22yrs	50	1	49
103	Nile Monitor Lizard	R51	4/25/2018	1	12	10-20yrs	12	0.22	12
104	Rock Python	R52	5/9/2018	1	35	12yrs	35	1	34
105	Rock Python	R54	5/9/2018	1	35	12yrs	35	1	34
106	Rock Python	R55	9/12/2013	1	35	12yrs	35	2	33
107	Rock Python	R62	7/3/2019	1	35	12yrs	35	1	34
108	Rock Python	R65	1/1/2020	1	35	12yrs	35	0.27	35
109	Snake	R59	4/11/2019	1	2	20yrs	2	0.02	2
110	Snake	R60	4/11/2019	1	2	20yrs	2	0.02	2
111	Snake	R61	4/11/2019	1	2	20yrs	2	0.02	2
112	Camel	M111,	8/15/2016	1	500	20yrs	500	11	489

Schedule 16: Life Assets

113	Camel	M135	3/8/2019	1	200	20yrs	200	2	198
114	Donkey	M122	2/7/2016	1	90	20yrs	90	2	88
115	Donkey	M123	12/15/2015	1	80	20yrs	80	2	78
116	Donkey	M146	2/11/2019	1	50	20yrs	50	0.45	50
117	Guinea Pig	M147	7/1/2019	1	1	4 – 6 yrs	1	0.04	1
118	Guinea Pig	M179	12/2/2019	1	1	4 – 6 yrs	1	0.04	1
119	Cane rat	M124	5/5/2015	1	5	5yrs	5	1	4
120	Four (4) horned Ram	M136	2/2/2019	1	70	5yrs	70	3	67
121	Sheep	M137	3/8/2019	1	40	5yrs	40	1	39
122	Ram	M162	11/8/2019	1	20	5yrs	20	1	19
123	Giant Tortoise	D64	1990	1	400	150yrs	400	8	392
124	Duiker		7/16/2020	1	80	20yrs	80	0.36	80
125	Zebra		7/17/2011	2	2,500	20yrs	6,000	227	5,773
TOTAL				126	-		83,666	3,540	81,126

Schedule 17: Disposal and Sale of Assets

SALE OF HOUSES 2022

SN	MONTH N'000	FIDELITY BANK N'000	ZENITH BANK N'000	UBA BANK N'000	AMOUNT N'000
1	JANUARY	1,810	14,347	-	16,157
2	FEBRUARY	3,472	31,489	4,000	38,961
3	MARCH	-	15,426	3,500	18,926
4	APRIL	5,662	4,858	-	10,520
5	MAY	-	2,795	2,422	5,217
6	JUNE	4,000	28,045	-	32,045
7	JULY	-	3,975	5,520	9,495
8	AUGUST	14,695	5,576.62	4,048	24,319
9	SEPTEMBER	25,000	11,321.41	10,981	47,302
10	OCTOBER	350	704.29	-	1,054
11	NOVEMBER	-	7,293.67	-	7,294
12	DECEMBER	2,000	9,295.03	-	11,295
SUB TOTAL		56,989	135,126	30,470	222,584

Schedule 17: Disposal and Sale of Assets

DISPOSAL OF ASSETS 2022

SN	Date	Reporting MDA's	Type of Assets	Value/Amounts N'000
1	Oct. 2022	State Emergency Management Agency	Scrap	55
2	Oct. 2022	Office of The Head of Civil Service	Scrap	85
3	Oct. 2022	Abubakar Rimi Television	Scrap	850
4	Nov. 2022	Liason Office Abuja	Scrap	107
5	Dec. 2022	Kano State Library Board	Scrap	750
6	Dec. 2022	Ministry of Finance	Scrap	105
7	Dec. 2022	Radio Kano	Scrap	415
SUB TOTAL (C)				2,367

Schedule 17: Disposal and Sale of Assets

SALE OF GP's 2022

SN	MONTH	JAIZ BANK N'000
1	JANUARY	-
2	FEBRUARY	-
3	MARCH	-
4	APRIL	-
5	MAY	-
6	JUNE	-
7	JULY	-
8	AUGUST	-
9	SEPTEMBER	-
10	OCTOBER	-
11	NOVEMBER	-
12	DECEMBER	70
SUB TOTAL		70
TOTAL HOUSES SALES		222,654