

**Report of the
ACCOUNTANT
GENERAL**



IPSAS FINANCIAL STATEMENTS

For the Year Ended 31st December, 2020

2020

KANO STATE GOVERNMENT



KANO STATE GOVERNMENT OF NIGERIA





REPORT OF THE ACCOUNTANT GENERAL
WITH IPSAS FINANCIAL STATEMENTS

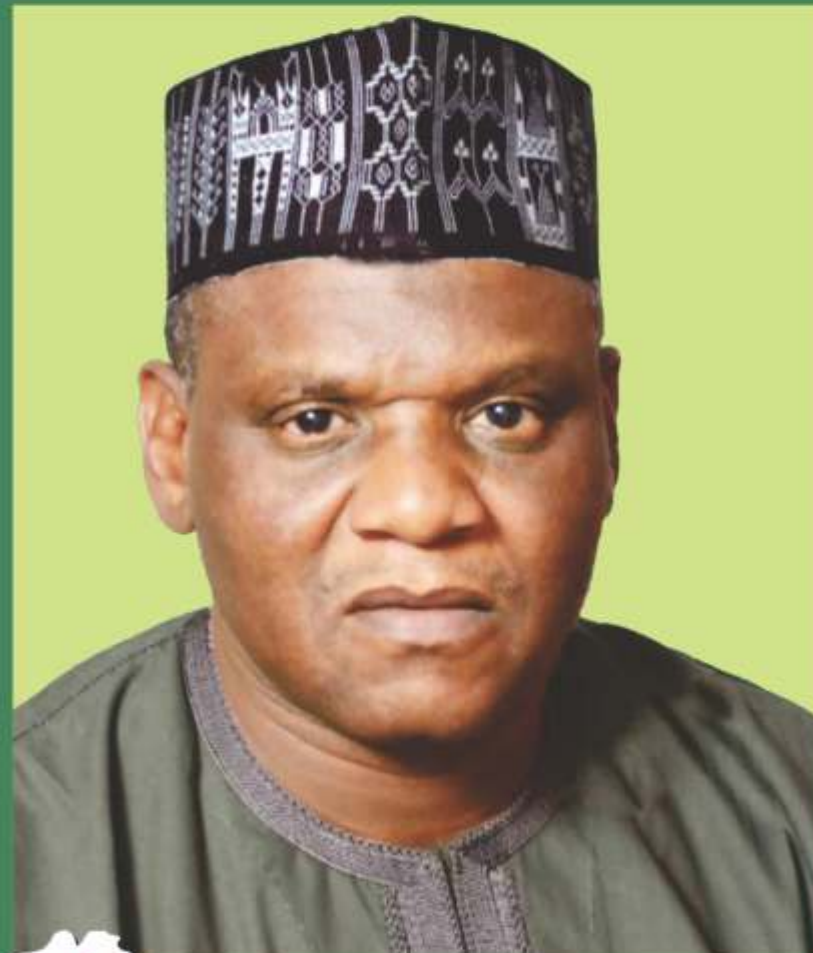
For the Year ended 31st December,

2020

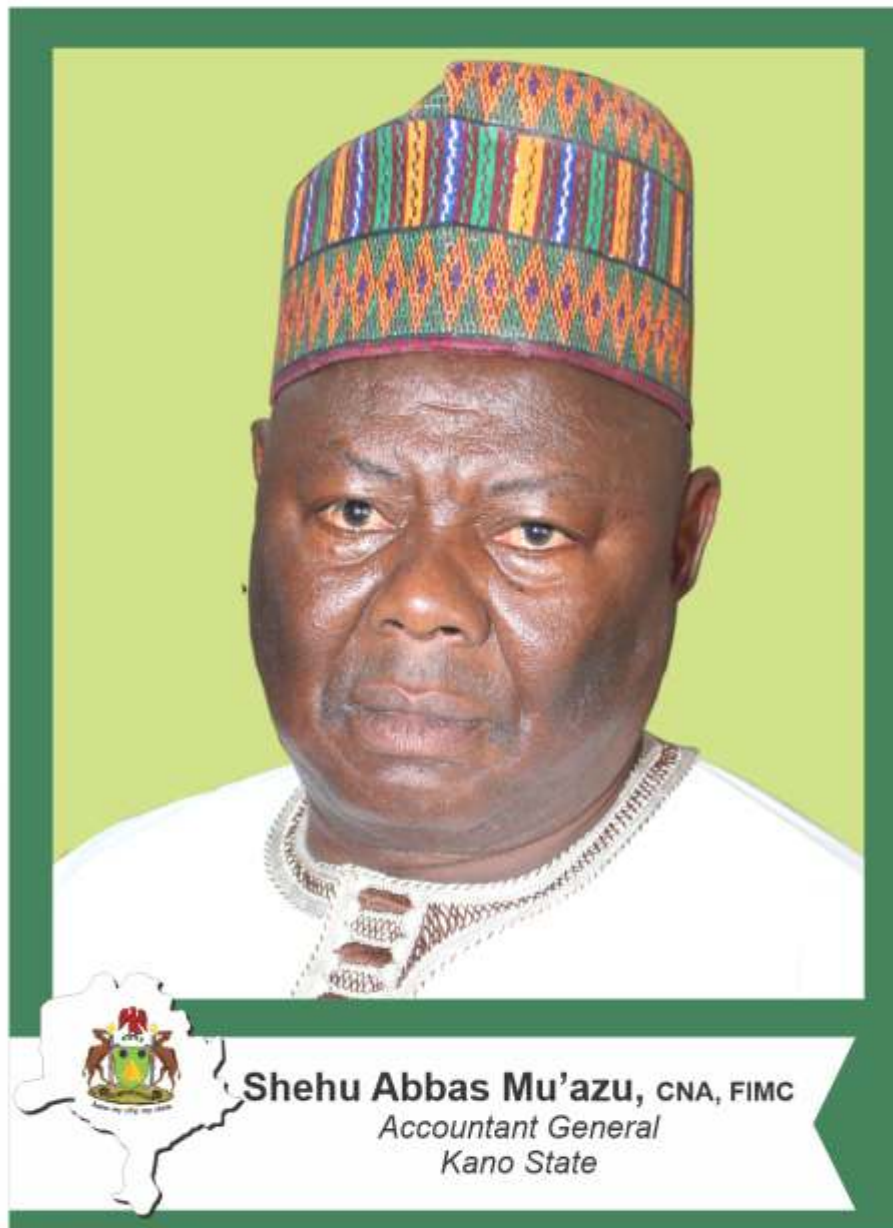




His Excellency,
Dr. Nasiru Yusuf Gawuna
Kano State Deputy Governor

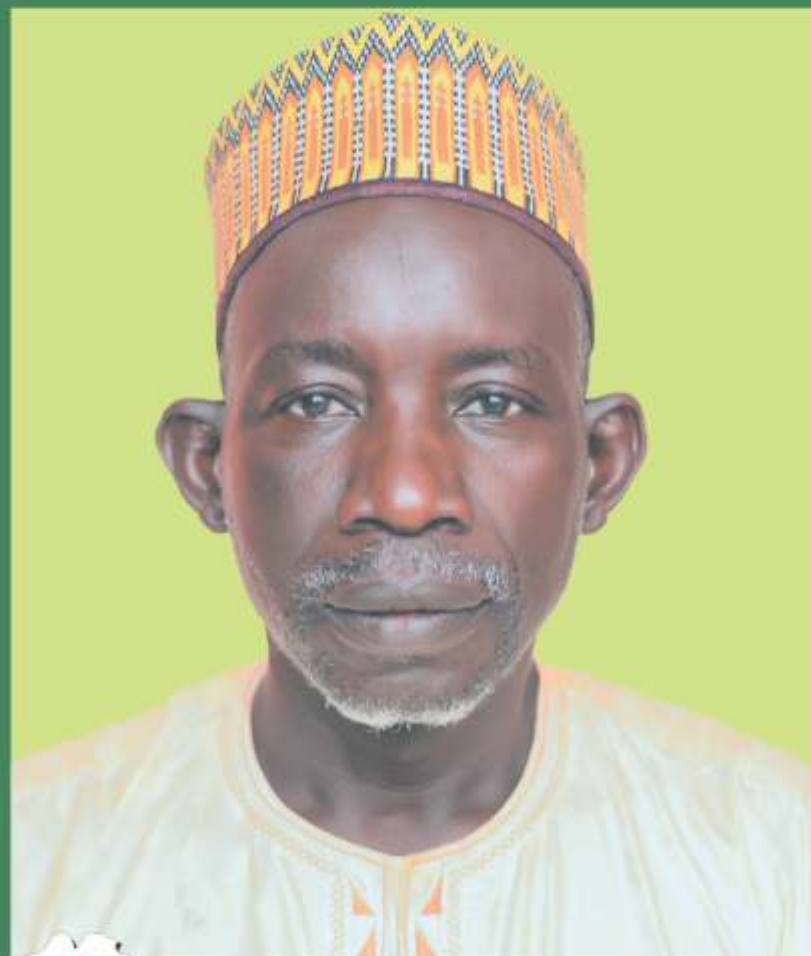


Shehu Muhammad Na'Allah Kura
Hon. Commissioner
Ministry of Finance - Kano State





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



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



TECHNICAL TEAM



Zaharaddeen Lawan,
CNA, FIMC, CMC



Rabiu Abdullahi,
CNA, FIMC, CMC



Abdulhadi Hamza,
CNA, ACTI, FIMC, CMC



Nafi'u Garba, CNA



Fatima Uba Idris, CFA



Ahmad Garba Auwal,
ACA, FIMC, CMC



CONTENTS

1. *Preliminary Pages* page II-IX
2. *Table of Contents* p1
3. *Responsibilities for Financial Statements* p2
4. *Audit Certificate* p3
5. *Main Statements:* p4
6. *Statement of Financial Performance* p5-6
7. *Statement of Financial Position* p7
8. *Statement of Cash Flow* p8-9
9. *Statement of Comparison of Budget & Actual Amounts* p10
10. *Statement of Changes in Net Assets & Equity* p11
11. *Graphical Presentation:*
 - Inflows for the 2030* p12-13
 - Percentage of Cash Inflow 2020* p14-15
 - Comparison of Budget & Actual Amounts of - 2020 Cash Outflows* p16-17
12. *Statements of Accounting Policies IPSAS Accrual* p18-29
13. *Notes to the Financial Statements* p30-52
14. **Schedules:** p53
 - Schedule 1:** *Received from FAAC 2020* p54
 - Schedule 2:** *2020 FAAC Other Receipts (FGN)* p55
 - Schedule 3:** *Capital Receipt/Aid and Grant* p 56
 - Schedule 4:** *Internally Generated Revenue IGR* p57
 - Schedule 5A:** *Personnel Cost* p58
 - Schedule 5B:** *Recurrent Expenditure (Personnel Cost Summary)* p59-64
 - Schedule 6:** *Salary Refund for the Year* p65-68
 - Schedule 7:** *State Investment in Securities & Properties* p69
 - Schedule 8A:** *Overhead Cost* p70-75
 - Schedule 8B:** *Overhead Cost 2020* p76-79
 - Schedule 9:** *Annual Board of Survey on Cash & Bank Balances for the MDA's as at 31/12/2020* p80-89
 - Schedule 10:** *External & Internal Public Debts* p90
 - Schedule 11:** *Summary of 2020 Capital Expenditure* p91-97
 - Schedule 12:** *Cash & Cash Equivalent* p98-99
 - Schedule 13:** *Receivables* p100
 - Schedule 14:** *Payables & Other Liabilities* p101-102
 - Schedule 15:** *Covid-19 Budget & Expenditure for the - Year 2020* p103-112



RESPONSIBILITY FOR FINANCIAL STATEMENTS

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

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

system of Internal Control designed to provide reasonable assurance that the transactions recorded are within the statutory authority and that the use of public financial resources by the government is properly recorded.

To the best of my knowledge, the system of internal control has been very effective and adequate for the scope of government official transactions. The various statements presented in this report therein reflect the financial position of government as at the year ended 31st December 2020.

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

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



AUDIT CERTIFICATE



OFFICE OF THE AUDITOR GENERAL
2373

KANO STATE

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

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

In case of reply Quote Ref. No:

21st June, 2021

Audit Certificate

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

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

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

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

Amina Inuwa Sa'id
01/06/2021



Maine Statements



STATEMENT OF FINANCIAL PERFORMANCE

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



STATEMENT OF FINANCIAL PERFORMANCE

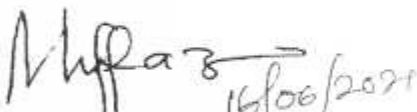
| DESCRIPTION | NOTES | 2020 N'000 | 2019 N'000 |
|--------------------------------------|-------|--------------------|--------------------|
| Financial Charges - General | 17 | 7,240 | 26,800 |
| Miscellaneous Expenses - General | 18 | 7,556,444 | 13,667,652 |
| Grants and Other Contributions | 19 |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

Mu'azu
16/06/2021

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

**STATEMENT OF FINANCIAL POSITION**

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


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

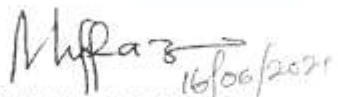


STATEMENT OF CASH FLOW

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

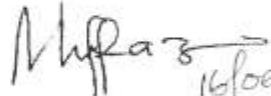
**STATEMENT OF CASH FLOW**

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


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

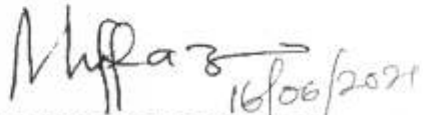

STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS

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


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

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

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



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

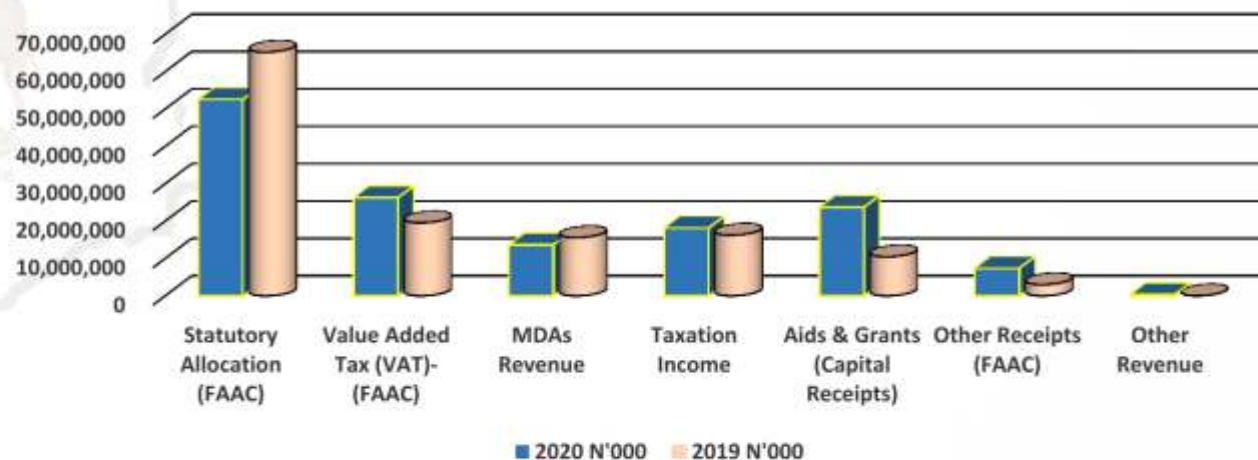




INFLOWS FOR THE YEAR 2020 AND 2019

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

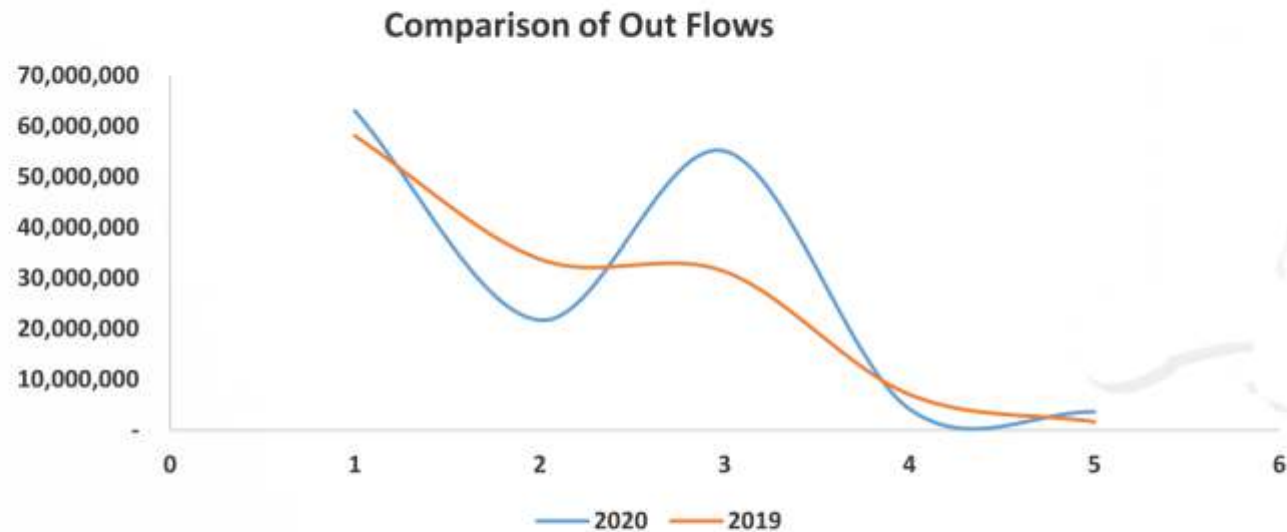
Inflows for the Year 2020 & 2019





OUTFLOWS FOR THE YEAR 2020 AND 2019

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

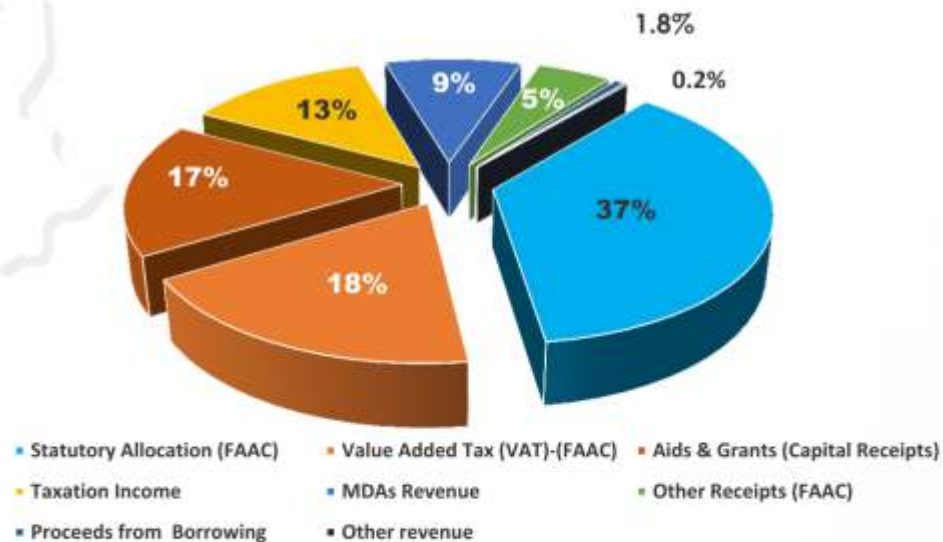




PERCENTAGE OF CASH INFLOW 2020

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

2020 Cash Inflow in Percentage

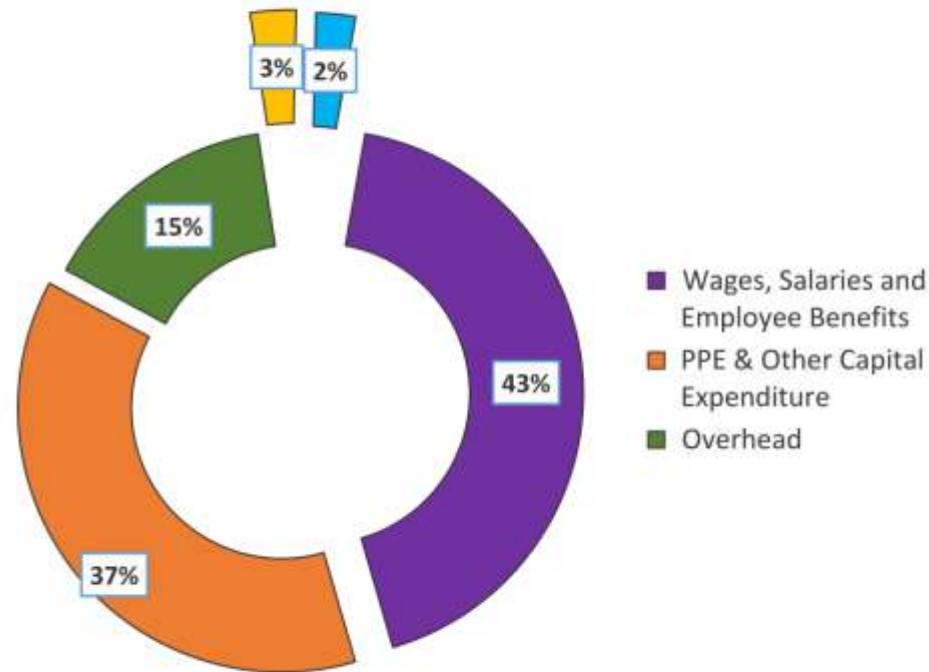




PERCENTAGE OF CASH OUTFLOW 2020

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

Percentage Contribution of Outflow 2020

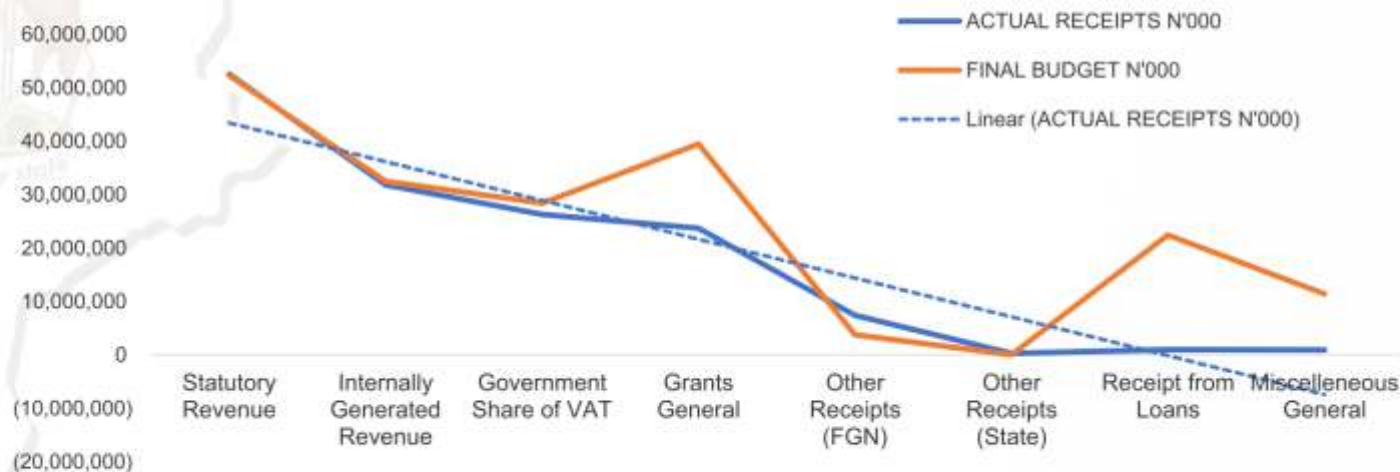




COMPARISON OF BUDGET & ACTUAL AMOUNTS OF 2020 CASH INFLOWS

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

Comparison of Budget and Actual Amounts of 2020 Cash Inflows

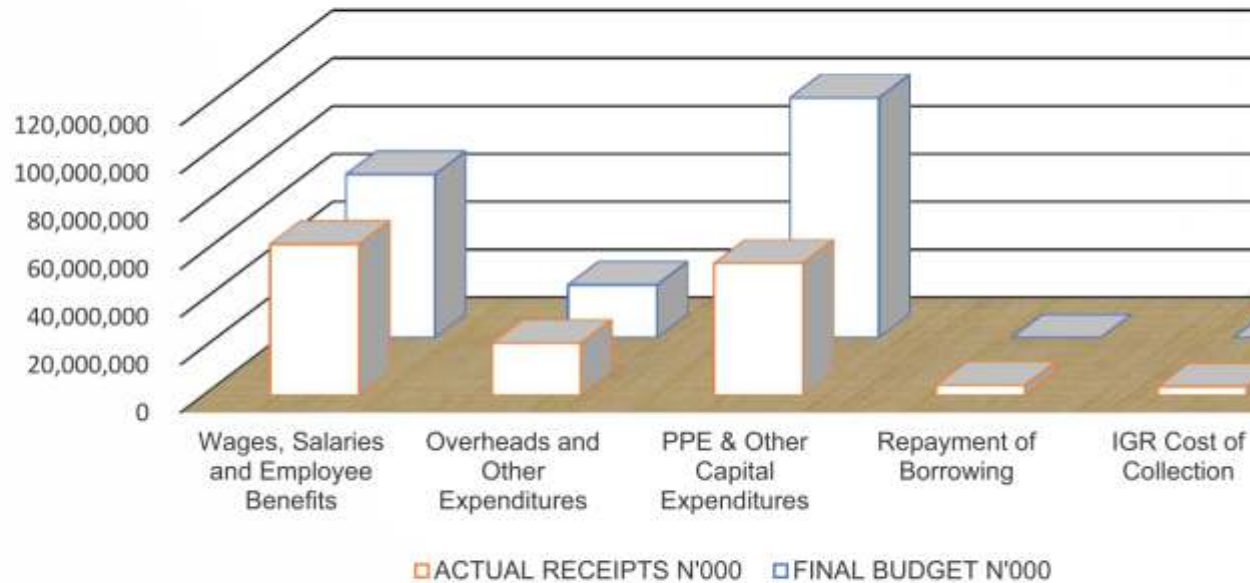




COMPARISON OF BUDGET & ACTUAL AMOUNTS OF 2020 CASH OUTFLOWS

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

Comparison of Budget and Actual Amounts of 2020 Cash Outflows





Statements of Accounting Policies

IPSAS Accrual



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

LIST OF ABBREVIATIONS/ACRONYMS

| ABBREVIATION/TERM | DESCRIPTION |
|-------------------|--|
| COA | Chart of Accounts |
| FAAC | Federation Accounts Allocation Committee |
| FGN | Federal Government of Nigeria |
| FRC | Financial Reporting Council |
| GAAP | Generally Accepted Accounting Principles |
| GBEs | Government Business Enterprises |
| GPFS | General Purpose Financial Statement |
| IPSAS | International Public Sector Accounting Standards |
| MDAs | Ministries, Departments and Agencies |
| FRCoN | Financial Reporting Council of Nigeria |

INTRODUCTION

In line with the adoption of the International Public Sector Accounting Standards (IPSAS) in Nigeria, a standardised Chart of Account (CoA) alongside a set of General Purpose Financial Statements (GPFS) have been designed and introduced for adoption by all tiers of Government in Nigeria.

The standardised CoA and the GPFS have become necessary to implement so as to ensure uniformity in public sector accounting reporting in Nigeria as a fundamental prerequisite towards adopting IPSAS.

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

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

- i. Definition of Accounting Terminologies;
- ii. Recognition of Accounting Items;



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

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

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

1. GENERAL INFORMATION

The Kano State Government

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

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

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

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

2. BASIS OF PREPARATION

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

3. FUNDAMENTAL ACCOUNTING CONCEPTS

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



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

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

4. ACCOUNTING PERIOD

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

5. REPORTING CURRENCY

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

6. CONSOLIDATION POLICY

The Consolidation of the State General Purpose Financial Statements have been based on Accrual Basis of Accounting. All Ministries, Department and Agencies of the Government are been consolidated except Government Business Enterprises (GBEs).

The State Consolidation of the General-Purpose Financial Statements have been in agreement with the provisions of all the relevant legal requirements.

7. NOTES TO THE GENERAL-PURPOSE FINANCIAL STATEMENTS

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



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

8. COMPARATIVE INFORMATION

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

9. BUDGET FIGURES

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

10. REVENUE

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

11. AID AND GRANTS

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

12. SUBSIDIES, DONATIONS AND ENDOWMENTS

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

13. EXPENSES

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

14. EMPLOYEE ENTITLEMENTS:

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



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

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

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

15. INTEREST ON LOANS

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

16. FOREIGN CURRENCY TRANSACTIONS:

Foreign currency transactions throughout the year have been converted into Nigerian Naira at the ruling (Central Bank of Nigeria -CBN) rate of exchange at the dates of the transactions. Foreign currency balances, as at the year end, have been valued at the exchange rates prevailing on that date.

Foreign Exchange gains/losses are recognised in the Statement of Financial Performance. Also, the gain or loss from the exchange translation of foreign transactions are recognised in the reserve (translation reserve).

17. STATEMENT OF CASH FLOW

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

The Cashflow statement consists of three (3) sections:

- i. **Operating Activities:** These include cash received from all income sources of the Government and record the cash payments made for the supply of goods and services.



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

- ii. **Investing activities:** These are those activities relating to the acquisition and disposal of non-current assets.
- iii. **Financing Activities:** These comprise the change in equity and debt capital structure of the Government.

18. CASH & CASH EQUIVALENT

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

19. INVENTORIES

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

20. ACCOUNTS RECEIVABLE:

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

21. PREPAYMENTS

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

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

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



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

22. LOANS GRANTED

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

23. INVESTMENTS

These are valued at cost except for State Government Stock, Treasury Bills and Certificates of Deposit, which are valued at face value, which is not materially different from cost.

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

24. PROPERTY, PLANT & EQUIPMENT (PPE)

These are assets that have been acquired or constructed and held for use from which benefits are derivable beyond a financial year.

The following formed part of expenditure on PPE:

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

Cost

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

PPE have been stated at cost or at their professional valuation less accumulated depreciation.

The amount recorded for a PPE includes all costs directly related to its acquisition including expenditures incurred to place the asset in usable condition for the Service. Accordingly, the cost of the assets includes acquisition or construction costs,





STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

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

Capitalisation

The capitalisation threshold shall be N50,000 (Fifty thousand naira).

Only amounts spent in connection with the above and whose values exceed (Fifty thousand naira) N50,000 shall be capitalised.

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

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

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

Depreciation

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

| | |
|---------------------------|-------|
| a. Buildings | 2.5% |
| b. Plant and Machinery | 15% |
| c. Motor Vehicles | 26.7% |
| d. Office Equipment | 27.5% |
| e. Furniture and Fittings | 22.5% |
| f. Infrastructure | 25% |



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

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

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

Revaluation

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

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

Disposal

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

Impairment

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

Investment PPE

These are cash-generating PPE owned by the State. The cost, capitalisation, depreciation and impairment of Investment PPE are same with PPE, but has been reported separately in the GPFS. Moreover, measurement of investment property is at fair value at the period end and any fair value gain or loss is recognized in the Statement of Financial Performance.



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

Investment Income

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

25. LOANS & DEBTS

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

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

Unremitted Deductions

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

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

26. PAYABLES-ACCRUED EXPENSES

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

27. CURRENT PORTION OF BORROWINGS

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



STATEMENT OF ACCOUNTING POLICIES (IPSAS ACCRUAL)

28. PUBLIC FUNDS

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

29. RESERVES

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

30. CONTINGENT LIABILITY

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

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

31. CONTINGENT ASSETS

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

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

32. FINANCIAL INSTRUMENTS

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

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



Notes To The Financial Statements



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

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



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

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



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

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

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



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

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



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

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



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

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



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

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



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

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



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

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



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

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



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

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

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

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



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

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

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



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

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



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

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



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

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



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

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

The Total sum of N140,838,040,000 represents capital expenditure which was meant to be expensed as per the previous accounting basis adopted (IPSAS CASH BASIS). Therefore, during the migration process to IPSAS ACCRUAL BASIS it should be classified as PPE, but as a result of insufficient information it remained unclassified until assets register is established.

***Details of Capital Expenditure (See, Schedule 11)**

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



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

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



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

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



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

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

*Details of Debt Stock (See, Schedule 10)



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

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



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

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



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

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





Schedules



SCHEDULE 1 - RECEIVED FROM FAAC 2020

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



SCHEDULE 2 - 2020 FAAC OTHER RECEIPTS (FGN)

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



SCHEDULE 3 - CAPITAL RECEIPT/AID AND GRANT

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

Note*

US Dollar = 306.5 as at 31st Dec 2019

UERO = 433.26 as at Dec, 2019



SCHEDULE 4 - INTERNALLY GENERATED REVENUE (IGR)

JANUARY - DECEMBER, 2020

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


SCHEDULE 5A - PERSONNEL COST

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

1 CRF Charges

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

2 Civil Service Commission:

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

3 KANSIEC:

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

| | |
|--------------|----------------------|
| TOTAL | <u><u>39,512</u></u> |
|--------------|----------------------|



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

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



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

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



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

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



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

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



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

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



SCHEDULE 5B - RECURRENT EXPENDITURE

PERSONNEL COST SUMMARY

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



SCHEDULE 6 - SALARY REFUND FOR THE YEAR

JANUARY - DECEMBER, 2020

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



SCHEDULE 6 - SALARY REFUND FOR THE YEAR

JANUARY - DECEMBER, 2020

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

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

JANUARY - DECEMBER, 2020

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



SCHEDULE 6 - SALARY REFUND FOR THE YEAR

JANUARY - DECEMBER, 2020

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



SCHEDULE 7 - STATE INVESTMENT IN SECURITIES & PROPERTIES

| INVESTMENTS | | CLOSING VALUE 31st December 2019 | | | CURRENT VALUE 31st Dec, 2020 | | | GAIN/LOSS |
|-------------|---|----------------------------------|-------|-------------------|------------------------------|-----------|-------------------|------------------|
| | | UNIT | RATE | AMOUNT | UNIT | RATE | AMOUNT | AMOUNT |
| A | QUOTED COMPANIES | | | N'000 | | N' | N'000 | N' |
| 1 | Sterling Bank Plc | 5,263,157 | 1.99 | 10,474 | 5,263,157 | 2.05 | 10,789 | 316 |
| 2 | Access Bank Plc | 65,469 | 10.00 | 655 | 65,469 | 8.75 | 573 | (82) |
| 3 | Unity Bank | 78,564,411 | 0.64 | 50,281 | 78,564,411 | 0.68 | 53,424 | 3,143 |
| 4 | WAPIC Insurance Plc | 13,971 | 0.34 | 4.75 | 13,971 | 0.40 | 6 | 1 |
| | SUB TOTAL | | | 61,410 | | | 64,786 | 3,377 |
| B | UNQUOTED COMPANIES | | | | | | | |
| 1 | NNDC | 51,300,000 | 1.00 | 51,300 | 51,300,000 | 1.00 | 51,300 | - |
| 2 | KSIP | 456,000,000 | 1.00 | 456,000 | 456,000,000 | 1.00 | 456,000 | - |
| 3 | Dala Building | 1,232,863,792 | 1.00 | 1,232,864 | 1,232,863,792 | 1.00 | 1,232,864 | - |
| 4 | Sovereign Wealth Fund | \$ 15,111 | | 4,631,439 | \$ 15,111 | | 5,734,625 | 1,103,185 |
| 5 | Niger Delta Power Holding Company (Shares) | 19,387,708 | 1.00 | 19,388 | 19,387,708 | 1.00 | 19,388 | - |
| | SUB TOTAL | | | 6,390,991 | | | 7,494,176 | 1,103,185 |
| | INVESTMENT PROPERTIES | | | | | | | |
| 2 | Housing Corporation (Sheikh N. Kabara, Sheikh I. Rabi, Sheikh Jaafar) | | | 23,912,247 | | | 23,912,247 | - |
| | SUB TOTAL | | | 23,912,247 | | | 23,912,247 | - |
| | GRAND TOTAL | | | 30,364,647 | | | 31,471,209 | 1,106,563 |



SCHEDULE 8A - OVERHEAD COST

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



SCHEDULE 8A - OVERHEAD COST

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



SCHEDULE 8A - OVERHEAD COST

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



SCHEDULE 8A - OVERHEAD COST

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



SCHEDULE 8A - OVERHEAD COST

CONTRIBUTIONS TO MDAs 2020

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



SCHEDULE 8A - OVERHEAD COST

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



SCHEDULE 8B - OVERHEAD COST 2020

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



SCHEDULE 8B - OVERHEAD COST 2020

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



SCHEDULE 8B - OVERHEAD COST 2020

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



SCHEDULE 8B - OVERHEAD COST 2020

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



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

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

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



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

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

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



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

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

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

**SCHEDULE 9 - ANNUAL BOARD OF SURVEY**

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

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



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

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

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



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

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

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



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

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

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



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

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

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



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

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

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



SCHEDULE 9 - ANNUAL BOARD OF SURVEY

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

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



SCHEDULE 10 - EXTERNAL & INTERNAL PUBLIC DEBTS

EXTERNAL DEBTS STOCKS FOR THE YEAR 2020

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

INTERNAL DEBTS STOCKS FOR THE 2020

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



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

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



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

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



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

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



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

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



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

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



SCHEDULE 11 - SUMMARY OF 2020 CAPITAL EXPENDITURE

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



SCHEDULE 11 - SCHEDULE OF NON-CURRENT ASSETS

| PROPERTIES PLANTS & EQUIPMENT (PPE) | LAND & BUILDING | PLANTS AND MACHINERIES | MOTOR VEHICLE | OFFICE EQUIPMENT | FURNITURE & FIXTURE | INFRASTRUCTURE ASSETS | LIFE ASSETS | TOTAL |
|--|-------------------|------------------------|------------------|--------------------|---------------------|-----------------------|-----------------|---------------------|
| COST | N'000 | N'000 | N'000 | N'000 | N'000 | N'000 | N'000 | N'000 |
| Opening Balance as at 1st Jan 2020 | 7,935,119 | 10,301 | 752,769 | 2,632,461 | 8,834 | 13,035,443 | 32,680 | 24,407,607 |
| Addition During the Year | 6,501,001 | 8,012 | 898,002 | 1,724,570 | 7,770 | 28,371,858 | 10,367 | 37,521,580 |
| Reclassification | - | - | - | - | - | - | - | |
| Disposal | - | - | (52,322) | - | - | - | - | (52,322) |
| Write Offs | - | - | - | - | - | - | - | |
| Balance Carried forward 31st Dec, 2020 (A) | 14,436,120 | 18,313 | 1,598,449 | 4,357,031 | 16,604 | 41,407,301 | 43,047 | 61,876,865 |
| Accumulated Depreciation: | | | | | | | | |
| Balance Brought Forward 1st Jan,2020 | (203,465) | (1,818) | (273,501) | (1,011,084) | (2,565) | (4,345,148) | (9,615) | (5,847,194) |
| Addition During the Year | (360,903) | (2,747) | (426,786) | (1,198,184) | (3,736) | (10,351,825) | (1,172) | (12,345,353) |
| Balance Carried Forward 31st Dec, 2020 (B) | (564,368) | (4,565) | (700,287) | (2,209,267) | (6,301) | (14,696,973) | (10,787) | (18,192,547) |
| Net book Value as at 31st Dec, 2020 (A-B)=C | 14,075,217 | 15,566 | 1,171,663 | 3,158,847 | 12,868 | 31,055,476 | 41,875 | 49,531,513 |



SCHEDULE 12 - CASH & CASH EQUIVALENT

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

**SCHEDULE 12 - CASH & CASH EQUIVALENT**

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



SCHEDULE 13 - RECEIVABLES

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



SCHEDULE 14 - PAYABLES & OTHER LIABILITIES

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



SCHEDULE 14 - PAYABLES & OTHER LIABILITIES

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



Covid-19 Expenditure



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

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



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

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

B RECURRENT EXPENDITURE

PERSONNEL COST

MINISTRY OF HEALTH-052100000000

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

HOSPITAL MANAGEMENT BOARD-052108600000

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



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

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



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

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



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

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

ENVIRONMENTAL SECTOR

RECURRENT EXPENDITURE

MINISTRY OF ENVIRONMENT-053500000000

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

REFUSE MNGT & SANITATION BOARD (REMASAB)-053511000000

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



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

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



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

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



COVID-19 BUDGET AND ACTUAL EXPENDITURE FOR THE YEAR 2020

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



COVID-19 EXPENDITURE AND SFTAS DISCLOSURE GUIDE

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

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



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