

Report of the  
**ACCOUNTANT  
GENERAL** with

**IPSAS**

# Financial Statements

*For the year ended*

**31ST DECEMBER,**

**2018**



[www.kanofinance.org](http://www.kanofinance.org)

**KANO STATE**  
**GOVERNMENT**







MULTI  
BILLION NAIRA  
BRIDGE/UNDERPASS  
AT ZARIA ROAD, DANGI  
ROUND ABOUT  
KANO CITY

# REPORT OF THE ACCOUNTANT GENERAL

**IPSAS**  
FINANCIAL  
STATEMENTS



KANO STATE GOVERNMENT OF NIGERIA





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





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





Aminu Mukhtar Dan Amu  
Hon. Commissioner  
Ministry of Finance - Kano State





Shehu Abbas Mu'azu, CNA  
Accountant General  
Kano State





**Isma'ila Musa, FCNA**  
Director Final Account  
Ministry of Finance



**Technical Committee Migration to IPSAS Accrual 2017**





## CONTENTS



<i>Preliminary Pages</i>	<i>i - vii</i>		
<i>Table of Contents</i>	<i>1</i>		
<i>Responsibility for Financial Statements</i>	<i>2</i>		
<i>Audit Certificate</i>	<i>3</i>		
<i>Capital Projects in Pictures</i>	<i>4-5</i>		
<i>Statement of Financial Performance</i>	<i>6</i>		
<i>Statement of Financial Position</i>	<i>7</i>		
<i>Cashflow Statement</i>	<i>8-9</i>		
<i>Statement of Changes in Net Assets</i>	<i>10</i>		
<i>Statement of Comparison of Budget &amp; Actual Amounts</i>	<i>11</i>		
<i>Graphical Presentation of:</i>			
<i>Comparison of Actual Inflow Between Year 2018 &amp; 2017</i>	<i>12</i>		
<i>Comparison of Actual Outflow Between Year 2018 &amp; 2017</i>	<i>13</i>		
<i>Percentage Contributions of Actual Inflows</i>	<i>14</i>		
<i>Percentage Contributions of Actual Outflows</i>	<i>15</i>		
<i>Comparison Between Actual &amp; Budgeted Inflows</i>	<i>16</i>		
<i>Comparison Between Actual &amp; Budgeted Outflows</i>	<i>17</i>		
<i>Distributed Transformers to 44 LGAs IN PICTURES</i>	<i>18-19</i>		
<i>Accounting Policies (Notes)</i>	<i>20-33</i>		
<i>Notes to the Financial Statements</i>	<i>34-44</i>		
<i>Women Empowerment/Int'l Children's Day IN PICTURES</i>	<i>45-47</i>		
<i>Distributed Tractors to 44 LGAs/Farm Produce IN PICTURES</i>	<i>48-49</i>		
		<i>Schedule 1: Statutory Allocation from FAAC 2018</i>	<i>50</i>
		<i>Schedule 2a: Taxation Income</i>	<i>51-52</i>
		<i>Schedule 2b: Internally Generated Revenue (IGR)</i>	<i>53-54</i>
		<i>Schedule 3: Other Receipts from FGN 2018</i>	<i>55-56</i>
		<i>Schedule 4: Salary Refund for the Year 2018</i>	<i>57-58</i>
		<i>Schedule 5: MDA's (Revenue from Exchange Transactions)</i>	<i>59-61</i>
		<i>Schedule 6a &amp; 6b: Personnel Cost 2018</i>	<i>62-66</i>
		<i>Schedule 7a Overhead</i>	<i>67-68</i>
		<i>Schedule 7b: Subvention</i>	<i>69-71</i>
		<i>Schedule 8: Unclassified Assets</i>	<i>72-76</i>
		<i>Schedule 9a: External Debts Schedule</i>	<i>77-78</i>
		<i>Schedule 9b: External &amp; Internal Public Debts</i>	<i>79-80</i>
		<i>Schedule 9c: Deduction at Source</i>	<i>81-83</i>
		<i>Schedule 10a: Treasury Bank Balances</i>	<i>84-85</i>
		<i>Schedule 10b: Annual Board of Survey on Cash &amp; - Bank Balances</i>	<i>86-94</i>
		<i>Schedule 11: Receivables 2018</i>	<i>95</i>
		<i>Schedule 12: State Investment 2018</i>	<i>96</i>
		<i>Schedule 13: Payables &amp; Other Liabilities</i>	<i>97</i>
		<i>Governor's Inspections to Installed Facilities at New - Skill Acquisition Center Zaria Road Kano</i>	<i>98-101</i>



## RESPONSIBILITY FOR FINANCIAL STATEMENTS



**T**hese Financial Statements have been prepared by the Accountant-General of Kano State in accordance with the provisions of the Finance (Control and Management) Act 2014 as revised. 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 2018.

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





**T**he account of the Government of Kano State of Nigeria for the year ended 31st December, 2018 have been examined in accordance with Section 125(2) of the Constitution of the Federal Republic of Nigeria, 1999 and Section 7(1) of the Kano State Audit Law, 1986 as well as the provision of IPSAS 33 (first year adoption) of the International Public Sector Accounting Standards.

I have for the purpose of my audit obtained the information and explanation required and, subject to the comments and observations contained therein, I certified that, in my opinion the Statement of Financial Position and the supporting Accounts and Statements are properly drawn up in 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, 2018 and its financial transactions for the 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.*

**THE NEW FACE OF KANO  
KOFAR RUWA UNDERPASS**







WAPA/SABON GARI OVERHEAD FLYOVER





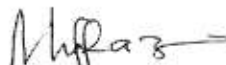


# STATEMENT OF FINANCIAL PERFORMANCE

For the Year Ended 31st December 2018



	Note	2018 N'000	2017 N'000
Revenue			
Revenue from non-exchange transactions:			
Statutory allocations	6	87,149,214	103,290,944
Taxation income	7	32,654,600	17,187,710
Other Receipts (FGN)	8	19,127,736	684,206
Other revenue	9	318,523	282,244
		<b>139,250,073</b>	<b>121,445,104</b>
Revenue from exchange transactions:			
MDAs Revenue	10	11,457,380	25,232,101
		<b>11,457,380</b>	<b>25,232,101</b>
<b>Total operating revenue</b>		<b>150,707,453</b>	<b>146,677,205</b>
Expenses:			
Wages, salaries and employee benefits	11	56,067,902	46,684,328
Transport & Travelling	12	1,226,131	1,860,576
Utilities General	12	867,176	782,898
Materials & Supplies	12	5,395,431	4,913,902
Maintenance Services	12	402,879	155,955
Training General	12	324,784	251,728
Other Services	12	251,290	249,260
Financial General	12	32,254	24,174
Fuel & Lubricant	12	1,109,500	1,453,257
Miscellaneous General	12	7,356,136	8,781,427
Subvention to Parastatals & Agencies	12	5,499,502	7,443,512
Cost of IGR Collections	13	1,232,549	-
Loss on foreign exchange translations	14	3,831	-
Interest on public debt	15	3,163,097	3,015,675
<b>Total operating expenses</b>		<b>82,932,461</b>	<b>75,616,692</b>
<b>Surplus for the year</b>		<b>67,774,992</b>	<b>71,060,513</b>

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



## STATEMENT OF FINANCIAL POSITION

For the Year Ended 31st December 2018

	Note	2018 N'000	2017 N'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	18	13,525,822	18,329,836
Receivables	19	1,089,438	1,322,607
Deferred charges on public Debt		13,992	-
		<b>14,629,252</b>	<b>19,652,443</b>
<b>Non-current assets</b>			
Unclassified Assets	16b	140,838,040	70,968,781
Investment in Securities	20	28,787,659	28,777,994
		<b>169,625,699</b>	<b>99,746,775</b>
<b>Total assets</b>		<b>184,254,951</b>	<b>119,399,218</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Payables and other liabilities	21	15,408,316	27,341,840
Public debts	22b	5,795,459	2,911,595
		<b>21,203,775</b>	<b>30,253,435</b>
<b>Non-current liabilities</b>			
Public debts	22c	64,368,125	70,069,967
		<b>64,368,125</b>	<b>70,069,967</b>
<b>Total liabilities</b>		<b>85,571,900</b>	<b>100,323,402</b>
<b>Net assets</b>			
Accumulated surplus		98,683,051	19,075,816
		<b>98,683,051</b>	<b>19,075,816</b>
<b>Total net assets and liabilities</b>		<b>184,254,951</b>	<b>119,399,218</b>

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



# CASHFLOW STATEMENT

For the Year Ended 31st December 2018



	Notes	2018 N'000	2017 N'000
Cash flows from Operating Activities			
Receipts			
Revenue from non-exchange transactions:			
Statutory allocation	6	87,149,214	103,290,944
Tax receipts	7	32,654,600	17,187,710
Capital receipts	8	19,127,736	684,206
Other revenue	9	318,523	282,244
		<b>139,250,073</b>	<b>121,445,104</b>
Revenue from exchange transactions:			
MDAs Revenue	10	11,457,380	25,232,101
		<b>11,457,380</b>	<b>25,232,101</b>
<b>Total Inflows from operating activities</b>		<b>150,707,453</b>	<b>146,677,205</b>
Payments			
Wages, salaries and employee benefits	11	(56,067,902)	(46,684,327)
Transport & Travelling	12	(1,226,131)	(1,860,576)
Utilities General	12	(867,176)	(782,898)
Materials & Supplies	12	(5,395,431)	(4,913,902)
Maintenance Services	12	(402,879)	(155,955)
Training General	12	(324,784)	(250,494)
Other Services	12	(251,290)	(250,494)
Financial General	12	(32,254)	(24,174)
Fuel & Lubricant	12	(1,109,500)	(1,453,257)
Miscellaneous General	12	(7,356,136)	(8,781,427)
Subvention to Parastatals & Agencies	12	(5,499,502)	(7,443,512)
Cost of IGR collection	13	(1,232,549)	-
<b>Total outflows from operating activities</b>		<b>(79,765,534)</b>	<b>(72,601,017)</b>
<b>Net cash flows from operating activities</b>		<b>70,941,919</b>	<b>74,076,189</b>





## CASHFLOW STATEMENT

For the Year Ended 31st December 2018

	2018 N'000	2017 N'000
Cash flows from investing activities		
Unclassified Assets (Capital Expenditure):-		
Administrative Sector	16a (894,434)	(2,154,971)
Economic Sector	16a (223,000)	(7,885,844)
Law and Justice	16a (135,146)	(385,139)
Regional Development	16a (40,032,652)	(41,706,701)
Social Service Sector	16a (28,379,321)	(11,304,837)
Power intervention	16a -	(550,229)
NEW MAP	16a (204,705)	(4,042,019)
CADP	16a -	(1,927,362)
Aids and Grants	16a -	(1,011,679)
Net cash flows used in investing activities	(69,869,257)	(70,968,781)
Cash flows from financing activities		
Proceeds from Borrowings	16a 204,705	14,774,610
Repayment of Borrowings	17 (6,081,380)	(6,433,355)
Net cash flows used in financing activities	(5,876,675)	8,341,255
Net Cash Flow from all Activities	(4,804,013)	11,448,663
Opening cash and cash equivalent	18,329,836	6,881,173
Closing cash and cash equivalent	18 13,525,822	18,329,836

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



# STATEMENT OF CHANGES IN NET ASSETS

For the Year Ended 31st December 2018



	Consolidated Revenue Fund	Capital Development Fund	Accumulated Surplus	Surplus for the Year	Total Reserves
	N'000	N'000	N'000	N'000	N'000
Balance as at 1st January 2018	1,901,378	(16,438,003)	19,075,816	71,060,513	75,599,704
Transfers in the year	(1,901,378)	16,438,003	-	-	14,536,625
Opening IPSAS adjustment	-	-	34,944,379	-	34,944,379
Unclassified Assets as at 2017	-	-	(70,968,782)	-	(70,968,782)
Impairment in investment as at 2017	-	-	(240,137)	-	(240,137)
Increase in investment as at 2017	-	-	9,665	-	9,665
Change in fair value of available-for-sale financial assets	-	-	1,508,023	-	-
Surplus for the year	-	-	-	67,774,992	67,774,992
Sovereign Wealth Fund (Overcast)	-	-	(24,481,418)	-	(24,481,418)
Balance as at 31 December 2018	-	-	(40,152,454)	138,835,505	98,683,051

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

# STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS

For the Year Ended 31st December 2018

	Budgeted		Actual Amounts on Comparable	Difference Final Budget & Actual
	Original	Final		
	N'000	N'000		
<b>Receipts</b>				
Internally Generated Revenue	53,977,623	53,977,623	44,107,375	(9,870,248)
Statutory Revenue	54,279,173	54,279,173	67,446,282	13,167,109
Government Share of VAT	19,189,991	19,189,991	19,702,931	512,940
Other Receipts (FGN)	6,410,533	6,410,533	19,127,736	12,717,203
Other Receipts (State)	-	-	318,523	318,523
Exchange gain	-	-	4,605	4,605
Receipts General	133,857,320	133,857,320	150,707,453	16,850,132
Receipt from loans	-	-	204,705	204,705
<b>Total Receipts</b>	<b>133,857,320</b>	<b>133,857,320</b>	<b>150,912,158</b>	<b>17,054,837</b>
<b>Payments</b>				
Debt Charges	2,447,000	2,447,000	(6,081,380)	(3,634,380)
Personnel cost	61,501,053	61,501,053	-56,067,902	5,433,151
Overhead cost	19,478,360	19,478,360	-22,465,083	(2,986,723)
Capital expenditure	163,182,438	163,182,438	-69,869,257	93,313,181
IGR Cost of collection			(1,232,549)	(1,232,549)
<b>Total payments</b>	<b>246,608,851</b>	<b>246,608,851</b>	<b>(155,716,171)</b>	<b>90,892,680</b>
<b>Net receipts</b>	<b>(112,751,531)</b>	<b>(112,751,531)</b>	<b>(4,804,013)</b>	<b>(73,837,843)</b>



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

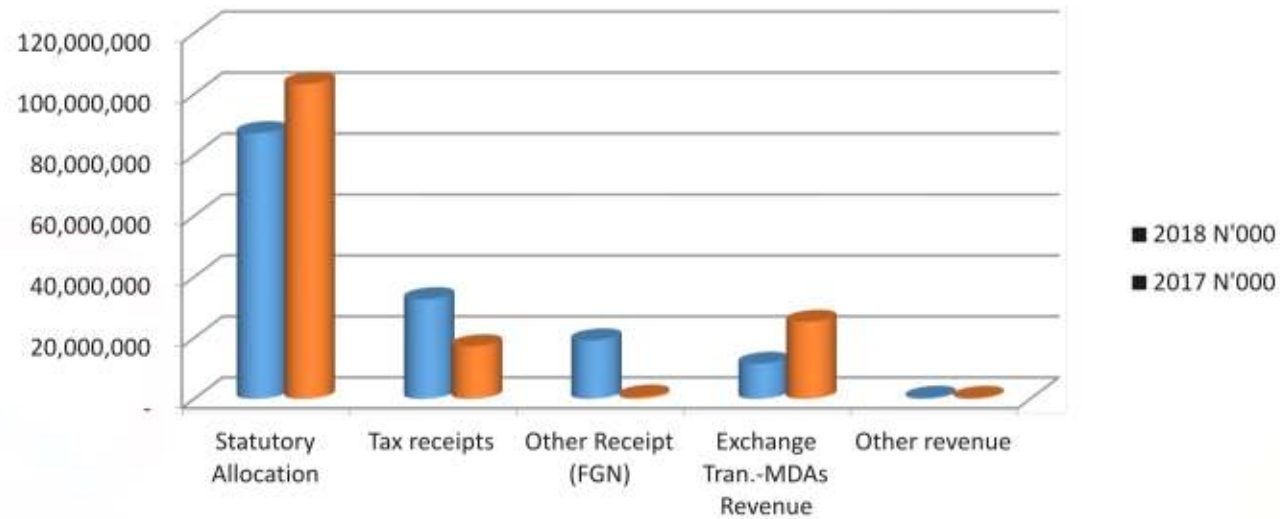




**GRAPHICAL PRESENTATION**  
**COMPARISON OF ACTUAL INFLOW BETWEEN YEAR 2018 & 2017**



Description	2018 N'000	2017 N'000
Statutory Allocation	87,149,214	103,290,944
Tax receipts	32,654,600	17,187,710
Other Receipt (FGN)	19,127,736	684,206
Exchange Tran.-MDAs Revenue	11,457,380	25,232,101
Other revenue	318,523	282,244
<b>Total</b>	<b>150,707,453</b>	<b>146,677,205</b>

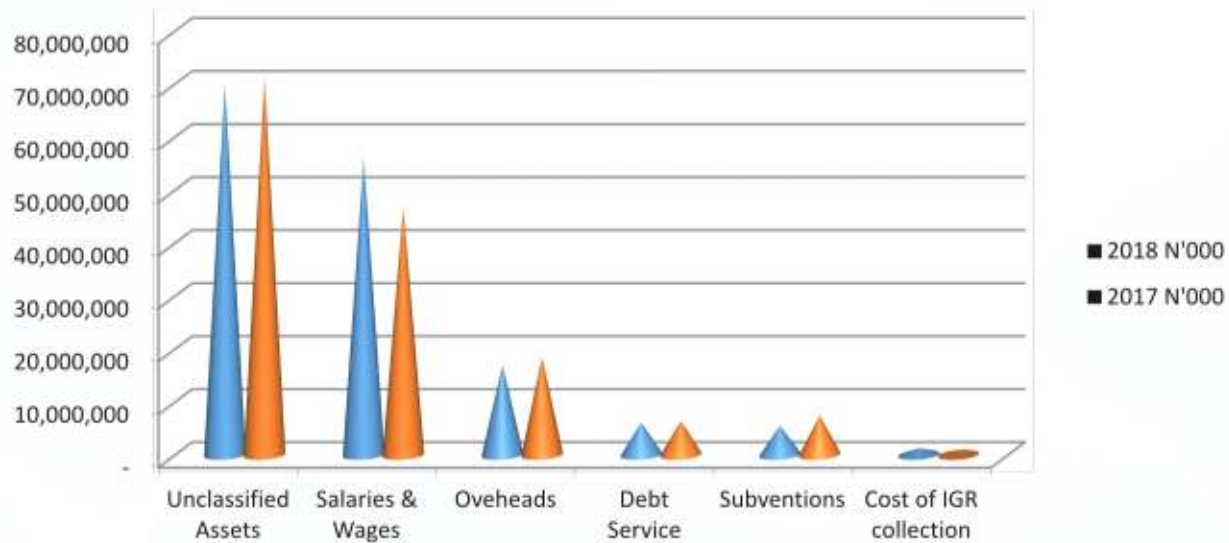




**GRAPHICAL PRESENTATION**  
**COMPARISON OF ACTUAL OUTFLOW BETWEEN YEAR 2018 & 2017**



Description	2018 N'000	2017 N'000
Unclassified Assets	69,869,257	70,968,782
Salaries & Wages	56,067,902	46,684,327
Oveheads	16,965,582	18,473,177
Debt Service	6,081,380	6,433,355
Subventions	5,499,502	7,443,512
Cost of IGR collection	1,232,549	-
<b>Total</b>	<b>155,716,171</b>	<b>150,003,153</b>



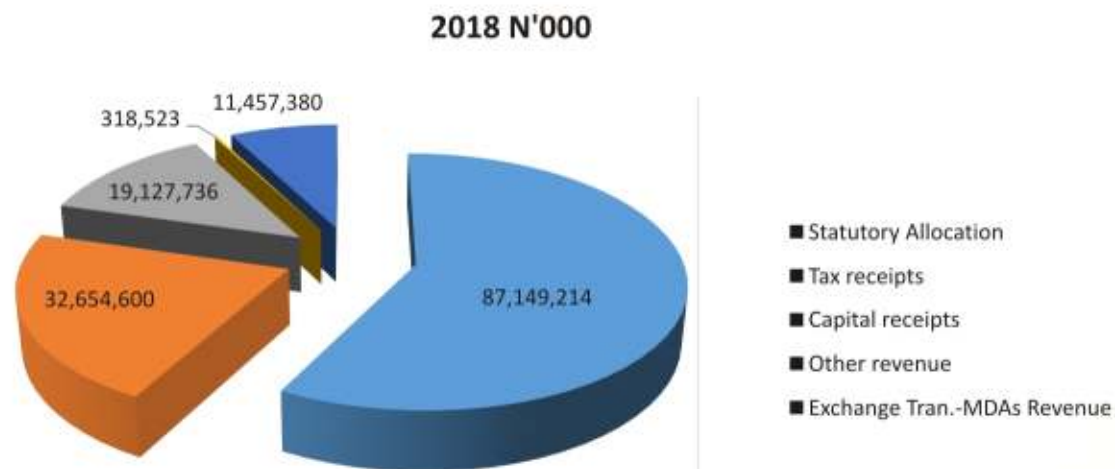


## GRAPHICAL PRESENTATION PERCENTAGE CONTRIBUTIONS OF ACTUAL INFLOWS

For the Year Ended 31st December 2018



Description	2018 N'000	Performance %
Statutory Allocation	87,149,214	57.83
Tax receipts	32,654,600	21.67
Capital receipts	19,127,736	12.69
Other revenue	318,523	0.21
Exchange Tran.-MDAs Revenue	11,457,380	7.60
<b>Total</b>	<b>150,707,453</b>	<b>100</b>







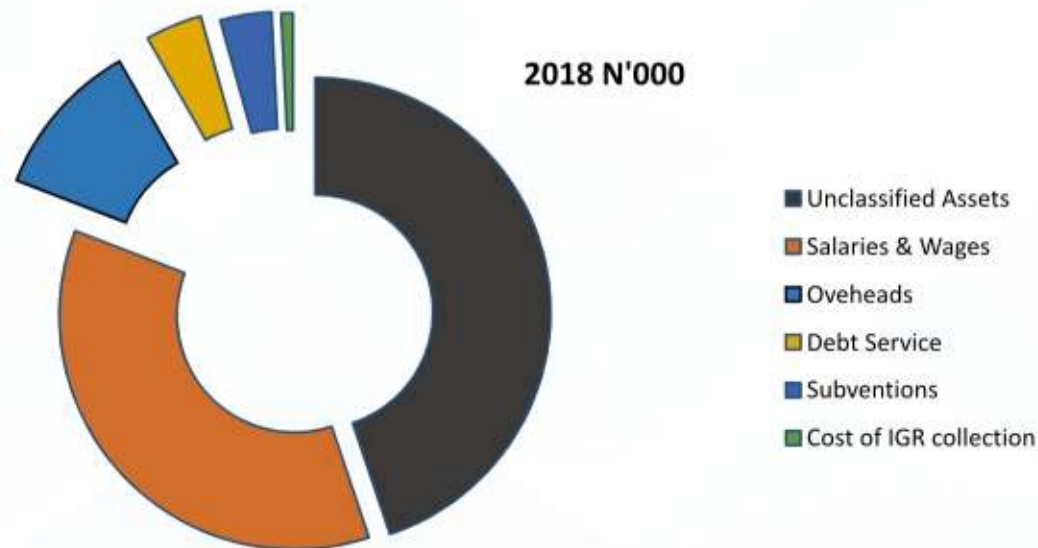
**GRAPHICAL PRESENTATION**

**PERCENTAGE CONTRIBUTIONS OF ACTUAL OUTFLOWS**

*For the Year Ended 31st December 2018*



Description	2018 N'000	Performance %
Unclassified Assets	69,869,257	44.9
Salaries & Wages	56,067,902	36.0
Oveheads	16,965,582	10.9
Debt Service	6,081,380	3.9
Subventions	5,499,502	3.5
Cost of IGR collection	1,232,549	0.8
<b>Total</b>	<b>155,716,171</b>	<b>100</b>





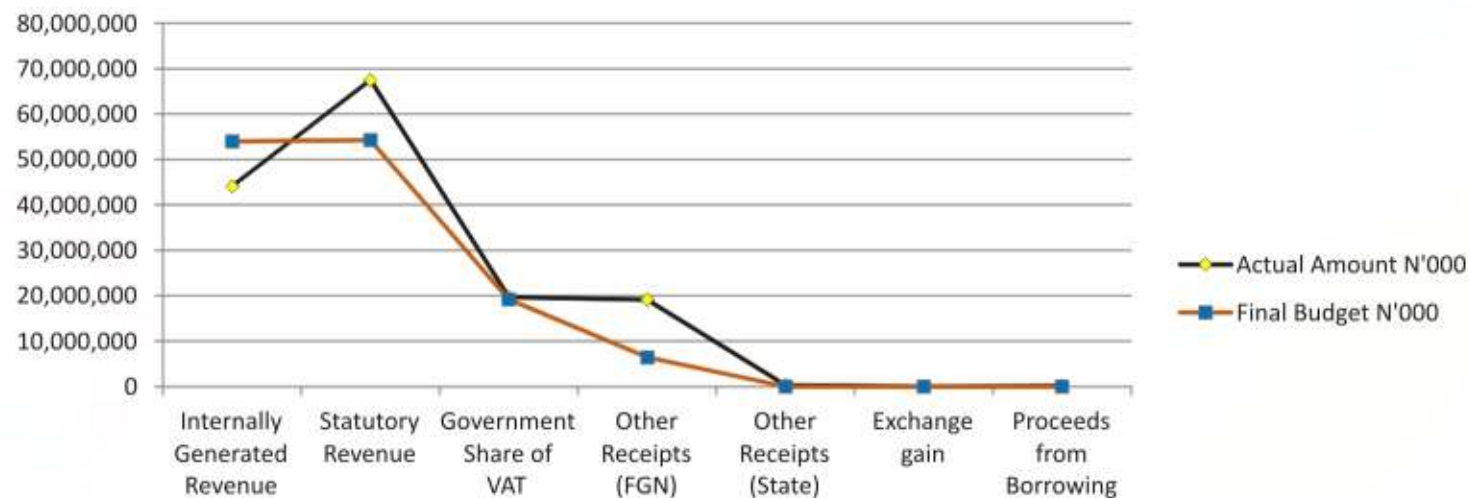
**GRAPHICAL PRESENTATION**

**COMPARISON BETWEEN ACTUAL & BUDGETED INFLOWS**

*For the Year Ended 31st December 2018*



Description	Actual Amount N'000	Final Budget N'000	Performance %
Internally Generated Revenue	44,107,375	53,977,623	82
Statutory Revenue	67,446,282	54,279,173	124
Government Share of VAT	19,702,931	19,189,991	103
Other Receipts (FGN)	19,127,736	6,410,533	298
Other Receipts (State)	318,523	-	100
Exchange gain	4,605	-	100
Proceeds from Borrowing	204,705	-	100
<b>Total</b>	<b>150,912,158</b>	<b>133,857,320</b>	<b>113</b>







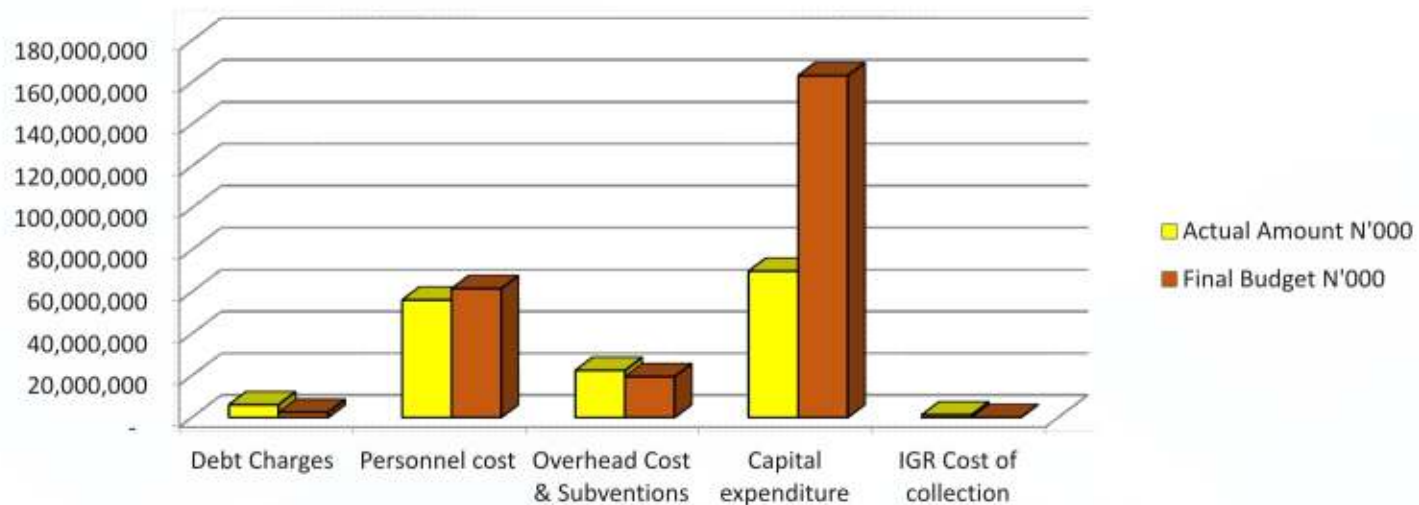
**GRAPHICAL PRESENTATION**

**COMPARISON BETWEEN ACTUAL & BUDGETED OUTFLOWS**

*For the Year Ended 31st December 2018*



Description	Actual Amount N'000	Final Budget N'000	Variance N'000
Debt Charges	6,081,380	2,447,000	(3,634,380)
Personnel cost	56,067,902	61,501,053	5,433,151
Overhead Cost & Subventions	22,465,083	19,478,360	(2,986,723)
Capital expenditure	69,869,257	163,182,438	93,313,181
IGR Cost of collection	1,232,549	-	(1,232,549)
<b>Total</b>	<b>155,716,171</b>	<b>246,608,851</b>	<b>90,892,680</b>





**GOVERNOR  
GANDUJE  
INSPECTING  
DISTRIBUTED  
TRANSFORMERS  
TO 44 LGAs  
OF THE  
STATE**







**DISTRIBUTED TRANSFORMERS ACROSS 44 LGAs OF THE STATE**





## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



### 1. 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, human and capital development and security among others.

The Kano State Government (herein after called the "State") is composed 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 consisting elected members of the House of Assembly and the Judiciary headed by the Chief Judge.

The State, with an estimated population of more than 10 million inhabitants is one of the most populated in the country and consequently among States that collect highest revenue allocations in the country. This however places an extra burden of governance on the State Government.

### 2. Basis of Preparation

#### Presentation Currency and Accounting Framework

The financial statements are presented in Nigerian Naira (N), which is the functional currency of the State and rounded up to the nearest thousand Naira, and have been prepared on the basis of IPSAS (International Public Sector Accounting Standards), as issued by the IPSASB (International Public Sector Accounting Standards Board) and adopted





## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



by the Financial Reporting Council of Nigeria as 31<sup>st</sup> December 2018. These are the second financial statements prepared in accordance with Accrual Basis IPSASs.

The first financial statements prepared in accordance with IPSAS were for the year ended 31<sup>st</sup> December 2017, where in IPSAS 33, First-time adoption of IPSAS was applied to the extent of the exemptions allowed in that standard. The State applied the following exemptions in those financial statements:

- i. Not presenting the carrying values of property, plant and equipment as determination of surrogate costs or depreciated costs of the assets was not possible as information on reliable costs of assets were not available. Efforts are being put in place to obtain fair values all assets which shall be used as deemed costs as determined on a specific date for presentation in the subsequent financial statements.
- ii. Not presenting the carrying value of its entire investments which are being compiled and valued depending on their nature and Government's intention on their retention or disposal.
- iii. Not presenting comparative information in the financial statements.

The State believes that applying those exemptions have not and will not affect the fair presentation of the financial statements and adoption of accrual basis IPSASs.

These financial statements have been prepared under the historical cost convention, except for financial instruments which have been measured at fair value.

### Accounting Policies

The accounting principles applied in the Financial Statements as of December 31, 2018 were the same as those that were used as of December 31, 2017.



## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



### Use of Judgements and Estimates

The preparation of financial statements in conformity with International Public Sector Accounting Standards requires the State to use Judgements and Estimates in applying its accounting policies and to make estimates and assumptions about the future.

The key Judgements and Estimates the State made in preparing the financial statements are as follows:

#### (a) Available for Sale Securities

These are judged to be realisable at their current market values. They are assessed at the end of each reporting period to determine whether an impairment loss should be recognised in the statement of financial performance.

Where specific impairments have not been identified, the impairment for held-to-maturity investments and loans and receivables is calculated on a portfolio basis, based on historical cost ratios, and other indicators present at the reporting date that correlate with defaults on the portfolio.

#### (b) Fair Value Estimation - Financial Instruments

Where the fair value of financial assets and financial liabilities recorded in the statement of financial position cannot be derived from active markets, their fair value is determined using valuation techniques including the discounted cash flow model.

#### (c) Provisions

Provisions were raised and determined on an estimate based on the information available. Provisions are measured at the State's best estimate of the expenditure required to settle the obligation at the reporting date, and are discounted to present value where the effect is material.





## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



### (d) Impairment of Financial Assets

Uncertainties exist with respect to the determination of impairment of financial assets and significant State's judgment is required to determine the amount of impairment of assets that can be recognized.

### Review of Estimates and Assumptions

The Key estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both the period of revision and future periods.

Furthermore, where the accounting treatment of a specific transaction is not addressed by any accounting standard or interpretation, the State applies its judgement to define and apply accounting policies that will lead to relevant and reliable information, so that the financial statements:

- give a true and fair view of the State's financial position, financial performance and cash flows;
- reflect the substance of transactions;
- are neutral;
- are prepared on a prudent basis; and are complete in all material respects.

### IPSAS as at 31 December 2018

The standards applied in these financial statements are the versions that were in issue as at 31 December 2018 and effective for annual periods beginning on 1 January 2018. Standards issued, but not yet effective as at 1 January 2019 (IPSAS 40 – Public Sector Combinations) has not been early adopted.

1	Conceptual framework
2	Standards (1- 40)
3	Reporting guidelines

Number
1
40
3



## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



### New and Amended IPSAS

#### New Standards

The following new standards have been issued and became effective recently as follows:

- i. **IPSAS39 – Employee benefits- effective January 1, 2018**  
The standard, issued July 2016, prescribes the accounting and disclosure for employee benefits, including short-term benefits (wages, annual leave, sick leave, bonuses, profit-sharing and non-monetary benefits); pensions; post-employment life insurance and medical benefits; termination benefits, and other long-term employee benefits (long-service leave, disability, deferred compensation, and bonuses and long-term profit-sharing), except for share-based transactions and employee retirement benefit plans
- ii. **IPSAS 40 – Public sector combinations- effective January 1, 2019**  
Issued January 2017 to establish requirements for classifying, recognizing and measuring public sector combinations, this standard when effective will affect most of the standards in issue except IPSASs 2-9, 11-13, 15, 20, 22, 24-25,28, 30, 32, 34, and 39.
- iii. **Standards no longer effective**

IPSAS	Description	Effective Date	Reason and Date no Longer Effective
6	Consolidated and separate financial statements	January 1,2008	Superseded by IPSASs 34 -35 from period beginning on or after January 1,2017
7	Investments in associates	January 1,2008	Superseded by IPSAS 36, for periods beginning or after January 1, 2017





## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



8	Interest in joint ventures	January 1, 2008	Superseded by IPSAS 37, for periods beginning or after January 1, 2017
15	Financial instruments disclosure & presentation	January 1, 2003	Superseded by IPSASs 28-30 for periods beginning January 1, 2017
25	Employee benefits	January 1, 2011	Superseded by IPSAS 39 for periods beginning January 1, 2018

### 3.0 Summary of Significant Accounting Policies

Kano State government has applied the following accounting policies in preparation of the financial statements for the year ended 31 December 2018. These policies have been consistently applied to all the years presented, unless otherwise stated.

### 3.1 Revenue

Revenue represents the net inflow of economic benefits or service potential received or is receivable by the State arising from non-exchange and exchange transactions. Amounts collected on behalf of third parties are not considered as revenue. Revenue is measured at the fair value of the consideration received or receivable.

#### 3.1.1 Revenue from Non-exchange Transactions

These are transactions in which the State receives values without directly giving appropriately equal value in exchange. They include statutory allocations, capital and other receipts, direct and indirect taxes, other receipts such as transfers, grants, fees, fines and donations.

#### Statutory Allocations

Statutory Allocations are the State's share of Federal revenue allocation as statutorily enacted and comprise



## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



allocations from revenue generated from sale of petroleum and mineral resources, Value Added Taxes, Excess Crude Oil revenue, etc. these are recognized when the revenue is received.

### Capital and Other Receipts

These are revenue receipts from the Federal Government to execute capital projects in the State and are recognized when received and no conditions are attached. A deferred income is recognized instead of revenue where there are related conditions attached that would give rise to a liability of repayment of the amount,

### Taxes, Fees and Fines

Taxes represent compulsory financial charge or some other form of levy imposed by the State as applicable under the relevant Statues. They include personal income tax through direct assessment, Pay-As-You-Earn etc. Fees are such other levies imposed for services or rights while fines are imposition by a court of law or other authority as a punishment for a crime or other offence.

The State recognizes revenues from taxes, fees and fines when the event (imposition) occurs and the asset (economic benefit or potential) and (revenue) recognition criteria are met.

Other non-exchange revenues such as donations are recognized when they are received or become receivable at their fair value when they can be measured reliably.

### 3.1.2 Revenue from Exchange Transactions

These are transactions in which the State receives consideration from, and directly gives approximately equal value in exchange for goods, services or use of assets to third parties. They are recognized at fair value of consideration received or receivable. They include the following:





## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



### Rendering of Services

These are revenue generated when services are rendered the third parties. The State recognizes revenue from rendering of services by reference to the stage of service rendered if that can be estimated reliably. Where the value of service rendered cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

### Sale of Goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the State.

### Interest Income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

### Dividends

Dividends or similar distributions are recognized when the State's right to receive resource is established.

### Rental Income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.



## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



### 3.2 Finance Charges

This represents interest and associated charges arising from the use of third party's resources by the State. Finance charges are recognized when they accrue and measured using the effective interest method.

### 3.3 Financial Instruments

A financial instrument is any contract that gives rise to both a financial asset of one party and a financial liability or equity instrument of another party.

#### 3.3.1 Financial Assets

##### Initial Recognition and Measurement

Financial assets within the scope of IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit; loans and receivables; held-to-maturity investments or available-for-sale financial assets as appropriate. The office of the Accountant General determines the classification of its financial assets and liabilities at initial recognition.

The State's financial assets include: cash and short-term deposits; receivables; loans and advances, quoted and unquoted investments. Financial assets are initially valued at their fair values.

##### Subsequent Measurement

The subsequent measurement of financial assets depends on their classification.

##### Financial Assets at Fair Value through Surplus or Deficit

Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. They are carried in the statement of financial position at fair value with changes in fair value recognized in surplus or deficit.





## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



### Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and at bank, deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. For the purpose of the statement of cash flows, cash and cash equivalents consist of cash and short-term deposits as defined above, net of outstanding bank overdrafts.

### Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. After initial measurement, such financial assets are subsequently measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

### Held-to-Maturity

Non-derivative financial assets with fixed or determinable payments and fixed maturities are classified as held to maturity when the State has the positive intention and ability to hold them to maturity. After initial measurement, held-to-maturity investments are measured at amortized cost using the effective interest method, less impairment. Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The losses arising from impairment are recognized in surplus or deficit.

### Impairment of Financial Assets

The State assesses at each reporting date whether there is objective evidence that a financial asset or a state of financial assets is impaired. A financial asset or a state of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events that has occurred after the initial recognition of



## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



the asset (e.g. a potential or incurred 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the State of financial assets that can be reliably estimated. Evidence of impairment may include the following indicators:

- The debtors or a State of debtors are experiencing significant financial difficulty.
- Default or delinquency in interest or principal payments.
- The probability that debtors will enter bankruptcy or other financial reorganization.
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults).

### De-recognition of Financial Assets

The State derecognizes a financial asset or, where applicable, a part of a financial asset or part of a state of similar financial assets when:

- The rights to receive cash flows from the asset have expired or is waived
- The State has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either: (a) the state has transferred substantially all the risks and rewards of the asset; or (b) the state has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

### Financial Liabilities

#### Initial Recognition and Measurement

Financial liabilities within the scope of IPSAS 29 are classified as financial liabilities at fair value through surplus or deficit or loans and borrowings, as appropriate.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings, plus directly attributable transaction costs.





## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



The State's financial liabilities include local and foreign (public debts) and other payables and accruals.

### Subsequent Measurement

The measurement of financial liabilities depends on their classification.

### Financial Liabilities at Fair Value through Surplus or Deficit

Financial liabilities are classified as held for trading if they are acquired for the purpose of selling in the near term. Gains or losses on liabilities held for trading are recognized in surplus or deficit.

The State does not have any financial liability classified at fair value through surplus or deficit.

### Loans and Borrowing

After initial recognition, interest bearing loans and borrowings are subsequently measured at amortized cost using the effective interest method. Gains and losses are recognized in surplus or deficit when the liabilities are derecognized as well as through the effective interest method amortization process.

Amortized cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate.

### De-recognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a de-recognition of the



## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



original liability and the recognition of a new liability, and the difference in the respective carrying amounts is recognized in surplus or deficit.

### Offsetting of Financial Instruments

Financial assets and financial liabilities are offset and the net amount reported in the statement of financial position if, and only if, there is a currently enforceable legal right to offset the recognized amounts and there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

### 3.4 Borrowing Costs

Borrowing costs are interest, amortization of discounts or premiums on borrowing and other expenses incurred by State in connection with the borrowing of funds for acquisition/construction of qualifying assets. The State has adopted the Expense Model wherein all borrowing costs are expensed in the period in which they are incurred, regardless of how the borrowings are applied.

### 3.5 Employee Benefits

**3.5.1 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, paid annual leave, short-term compensated absence and short-term performance bonuses. The State recognizes short-term employee benefits 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.

### 3.5.2 Defined Contribution Plan:

The State operates a defined contribution pension scheme for its employees which is independent of its finances and





## NOTES TO THE FINANCIAL STATEMENTS (ACCOUNTING POLICIES)

For the Year Ended 31st December 2018



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.

### 3.6 Foreign Currency Translations

Foreign currency transactions throughout the year are 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 are valued at the exchange rates prevailing at that date.

Monetary assets and liabilities denominated in foreign currencies are translated into Nigerian naira on the basis of the exchange rates applicable at the reporting period. Foreign exchange gains and losses that relate to public debt are presented within the public debt charge in the Statement of financial performance. All other foreign exchange gains and losses are presented in the statement of financial performance on a net basis within other income or other expenses.

Non-monetary items that are measured at fair value in foreign currency are translated using the exchange rates at the date when the fair value was determined. Translation differences on assets and liabilities carried at fair value are reported as part of the fair value gain or loss or both.



# NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



## 6 STATUTORY ALLOCATION

Allocation from the Federal Government  
Value added tax

2018 N'000	2017 N'000
67,446,283	44,975,224
19,702,931	20,667,705
<b>87,149,214</b>	<b>65,642,929</b>

Statutory allocation is a federal allocation wherein revenue generated by the federation is shared based on the statutory allocation formula. The state does not therefore have control on generation, sharing and timing of receipt revenue. Consequently, statutory allocation is recognized when received except where an imposition has been effected and the receipt of the economic benefit is certain, the revenue is accrued.

## 7 TAXATION INCOME

Pay As You Earn (PAYE)  
Direct Assessment  
Penalty For Offences  
Capital Gains Tax  
Withholding Tax On Dividend  
Withholding Tax On Rent  
Withholding Tax On Bank Interest  
Withholding Tax On Directors Fees  
Stamp Duties and Penalties  
Withholding Tax On Contracts  
Development Levy  
Social/ Economic Development Levy  
Other Direct Taxes  
Road Taxes

14,903,247	13,088,966
1,648,965	441,220
19,473	14,085
1,163	300
347,952	148,897
478,449	123,746
577,943	484,934
457,941	50,574
62,804	152,155
729,358	221,955
25,204	26,949
10,599,565	-
1,146,253	1,296,097
1,656,285	1,137,832
<b>32,654,600</b>	<b>17,187,710</b>





## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



The State enhanced its revenue generation derived during the year. Improvements were in the areas of assessment in collection, and the introduction of social/economic development levy. Personal income tax is assessed on preceding year basis except pay-as-you earn which is based on actual (current year) basis. Arising from the difficulty in estimation, all taxes and levies are not accrued but recognized when economic benefits are received.

### 8 OTHER RECEIPTS (FGN)

Exchange Differential Gain.	13,317	464,962
Excess Bank Charges	115,481	-
Excess Crude Oil	-	219,244
NNPC Additional Refund	166,685	-
Forex Equalization Fund	1,679,329	-
Refund from Paris Club	17,152,924	-
	<b>19,127,736</b>	<b>684,206</b>

**Paris Club Refund:** This represents the refund of the over-deduction of loan repayment from statutory allocation in relation to Paris club.  
**Other receipt from FGN:** This constitutes other non-exchange revenue received from the federation account which includes exchange differential gain, NNPC refund, forex equalization, etc.

### 9 OTHER REVENUE (STATE)

Miscellaneous income	318,523	282,244
	<b>318,523</b>	<b>282,244</b>

### 10 REVENUE FROM EXCHANGE TRANSACTIONS

MDAs Revenue	11,452,775	15,232,101
Excess Charges/Interest Recovery	-	10,000,000
Exchange gain	4,605	-
	<b>11,457,380</b>	<b>25,232,101</b>

These represent revenue generated through the efforts of the different ministries, departments and agencies in the state. They include registration fees, earning and sales, rental income etc. The revenues are generated within the financial year. Their estimation cannot be



# NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



reliably made and are therefore recognized when received except where an imposition has been effected and the receipt of the economic benefit is certain, the revenue is accrued. Excess Charges/Interest recovery, this represents refund of excess charges of interest in prior

## 11 WAGES, SALARIES AND EMPLOYEE BENEFITS

Consolidated Revenue Fund (CRF) charges  
Staff cost- salaries and wages  
Staff cost- pension defined contribution plan

	-	52,061
	50,501,132	41,431,963
	5,566,770	5,200,303
	<b>56,067,902</b>	<b>46,684,327</b>

**Salaries and Wages:** These represent short-term employees' benefits paid to staff under the employment of the state. They include salaries and wages, paid leave and absences, sick leave and other authorized compensations. Therefore, the amount includes CRF charges.

**Defined contribution plan:** the state operates defined contribution pension plan for its employees managed by the kano State pension fund trustees, a body corporate that can sue and be sued in its name. under the plan, contribution to the fund is made at the rate of 17% and 8% of employees' eligible emoluments by the state and the employees respectively. The State bears no further responsibility for the payment of post-employee pension entitlements.

## 12 OVERHEADS & SUBVENTIONS

Transport & Travelling  
Utilities General  
Materials & Supplies  
Maintenance Services  
Training General  
Other Services  
Financial General  
Fuel & Lubricant  
Miscellaneous General  
Subvention to Parastatals & Agencies

	1,226,131	1,860,576
	867,176	782,898
	5,395,431	4,913,902
	402,879	155,955
	324,784	250,494
	251,290	250,494
	32,254	24,174
	1,109,500	1,453,257
	7,356,136	8,781,427
	5,499,502	7,443,512
	<b>22,465,083</b>	<b>25,916,689</b>





## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



**Overheads:** This represents the cost of operation of the Government machineries and cover repairs and maintenance of buildings, maintenance of operational vehicles, electricity charges, entertainment, etc. These cost are known and recognized as the economic benefits or service potential is consumed by the state and budgetary provisions are provided in the appropriation Act.

**Subventions:** Parastatals are government agencies which the state supports by funding part of their cost of operations through subventions they are: Research and documentation, sports council, Zakkah and Hubsu Commission, Hisba Board, WRECA and Water Board

### 13 COST OF IGR COLLECTION

Kano Internal Revenue Service  
Consultants

802,536	-
430,013	-
<b>1,232,549</b>	<b>-</b>

#### Cost of IGR Collection:

The capacities and revenue generation capabilities of the state's internal revenue service was enhanced and given autonomy of operations. Consequently, the service is self-sustain in given percentage of revenue collected through its efforts. This amount depends on generation and is recognized when incurred. Furthermore, the State employed the services of Technical Advisers through whose efforts additional revenue were generated. The consultants were paid percentage of their revenue collection and recognized when incurred.

### 14 LOSS ON FOREIGN EXCHANGE TRANSACTIONS

Exchange loss (Deposit with Crown Agent\*)

3,831	-
<b>3,831</b>	<b>-</b>

Exchange gains and losses arise as a result of translation of balances of monetary items at year end using the foreign exchange rate at the year end.

### 15 INTEREST ON PUBLIC DEBTS

Interest on debts

3,163,097	3,015,675
<b>3,163,097</b>	<b>3,015,675</b>

This represent the interest charges paid on public debts.



# NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



## 16 CAPITAL EXPENDITURE

### a Administrative Sector

Economic Sector

Law and Justice

Regional Development

Social Service Sector

Power intervention

CADP

NEWMAP

Aids and Grants

### b Unclassified Assets

Opening Balance as at 1/1/2018

Capital Expenditure for the year 2018

894,434	2,154,971
223,000	7,885,844
135,146	385,139
40,032,652	41,706,701
28,379,321	11,304,837
-	550,229
-	1,927,362
204,705	4,042,019
-	1,011,679
<b>69,869,257</b>	<b>70,968,783</b>
<b>70,968,783</b>	
<b>69,869,257</b>	
<b>140,838,040</b>	

Henceforth, Capital expenditure will 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.

## 17 REPAYMENT OF BORROWINGS

Repayment of Borrowings

6,081,380	6,433,355
<b>6,081,380</b>	<b>6,433,355</b>

This comprises the principal amount and interest charged on the borrowings.





## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



### 18 CASH AND CASH EQUIVALENTS

Cash in banks  
Cash held by ministries, departments and agencies  
Deposit with Crown Agent\*

9,041,774	16,549,276
4,414,642	1,707,323
69,406	73,237
<b>13,525,822</b>	<b>18,329,836</b>

\*Deposit in Crown Agent represents fund deposited in United Kingdom Bank Account.

### 19 RECEIVABLES

Revolving Loans Granted

1,089,438	1,322,607
<b>1,089,438</b>	<b>1,322,607</b>

Revolving loan constitute the vehicle loan given to Kano State civil servants, Small Scale loan given to SMEs through Ministry of Commerce, Luxury Busses and Taxis distributed to general public on loan basis.

### 20 INVESTMENTS IN SECURITIES

#### a Sovereign Wealth Fund

As at stated 31//12/2017  
Less overcast  
Value as at 31/12/2012  
Add Omission 2016 (\$2,794,171.92 at N304.5)  
Addition Omission 2017 (\$2,430,929.21 at N305.5)  
As restated 31/12/2017

	26,003,805
	24,481,418
	1,522,387
	850,825
	742,648
<b>3,115,861</b>	<b>3,115,861</b>

At the inception of the Sovereign Wealth Fund in 2012, the State contributed to the fund the sum of \$9,885,629.66 (N1,522,386,968) from 2012 to 2014. Subsequently the same investment figure was erroneously recognized and the contribution amounted to \$168,362,457.66 (N26,003,805,323.00). The recognition error was noticed in 2018 and consequently, the cumulative error was adjusted in the corresponding year ended 31 December 2017 by removing the excess recognition and recognizing the omitted additional contributions to the fund in 2016 and 2017.



# NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



Furthermore, the investment in the fund denominated in \$ Dollar was translated to the presentation currency, the Naira resulting in exchange difference of N1,508,023,000 which the State chose to account using an allowance account.

## bi Quoted Companies

Sterling (NAL Marchant Bank Plc)	10,000	11,000
Access Bank Plc (Intercontinental Bank)	445	2,658
Afribank Plc	-	4,320
Unity Bank	84,064	316,668
<b>Sub total</b>	<b>94,509</b>	<b>334,646</b>

## bii Unquoted Companies

NNDC	51,300	51,300
KSIP	456,000	456,000
Dala Building	1,232,864	1,232,864
<b>Sub total</b>	<b>1,740,164</b>	<b>1,740,164</b>

## c Managed Fund

Housing Corporation (Amana, Bandarawo & Kwankwasiyya)	23,912,247	23,912,247
Niger Delta Power Holding Company (Shares)	19,388	9,722
<b>Sub total</b>	<b>23,931,635</b>	<b>23,921,969</b>
<b>Total Investments</b>	<b>28,787,659</b>	<b>28,777,994</b>

## 21 PAYABLES AND OTHER LIABILITIES

Kano State Pension Fund Trustees	-	10,344,631
Treasury Clearance Account	11,093,535	11,898,449
Contractors Liabilities	4,314,781	5,098,760
	<b>15,408,316</b>	<b>27,341,840</b>





## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



### Kano State Pension Fund Trustees

The amount removed from the financial statements represents the liabilities of the Pension Fund Trustees as the end of the prior year contrasted with the Trustees' value of investments. The amount was brought in erroneously and now removed as the State does not have further pension liability in excess of its share of unpaid contribution which is reported as current liability. Furthermore, the State does not have control over the assets of the Trustees as the assets belongs to the State Pension Board.

### Treasury Clearance Account

This represents the third-party transaction of the State, such as VAT, Withholding Tax, Stamp Duty, Union dues, Party contributions, pension contributions etc.

### Contractors Liabilities

These represents the value of the unpaid certificates of work done by the contractors.

## 22 PUBLIC DEBTS

a	Local debts	45,630,884	47,998,333
	External debts	24,537,304	24,983,229
		70,168,188	72,981,562
b	Current		
	Local Debts	4,934,898	2,367,449
	External Debts	865,166	544,146
	Foreign Exchange Gain	(4,605)	-
		5,795,459	2,911,595
c	Non-current		
	Local Debts	40,695,987	45,630,884
	External Debts	23,672,138	24,439,082
		64,368,125	70,069,967
		65,721,298	72,981,562



## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



PUBLIC DEBTS CONSIST OF SIX LOCAL LOANS AND SEVEN EXTERNAL LOANS.

### Domestic Debts

**a. Salary Bail-Out:** It was contracted in 2015 as part of the intervention program of the Nigeria's Federation to bail states out of backlog of overburden staff salaries and pension arrears due to fall in revenue as a result of recession in the country. It was signed and borrowed with the duration of 20 years at the rate of 9% per annum on the reducing method.

**b. Excess Crude-Oil Account (ECA) Loan:** it is also known as 'Infrastructure Loan'. It was borrowed to finance infrastructural deficit in state on Straight line at 9% per annum with duration of 20 years and monthly ISPO of N89Million.

**c. Power and Aviation Intervention Fund (PAIF):** It was borrowed for the Independent Power Project (IPP) managing by the Kano Hydro and Energy Development Company Ltd. (KHEDCO) with 10 years duration at rate of 7%, with default rate of 2%, per annum with monthly ISPO of N116Million.

**d. Commercial Agriculture Credit Scheme (CACs):** The loan relates to Agricultural Development in State with a duration of 2 years, including 6 months grace period, at 8% per annum with monthly ISPO deduction of N59Million. It was completed repaid since June, 2018.

**e. Budget Support Facility:** It was granted to almost all the 36 State of Federation by the Federal Government of Nigeria to assist the States improve their Budget performances and ensure achievement of Fiscal Sustainability Plan (FSP). The rate per annum is 9%, subject to upward review to 15% per annum where the State fall to meet with all the FSP indicators. It is 'State Note' repayable at once on the maturity period of 20 years.

**f. Small and Mediums Enterprises (SMEs) Loan:** This is amount borrowed and on-lent to Kano State Micro Finance Agency (KASMA) under CBN SMEs scheme. KASMA subsequently lent out the money to various SMEs to boost their capital base in order to stimulate State's economic growth and development. The loan is still in its grace period awaiting the commencement of the ISPO.

### External Debts

**a. Multi-State Road Project (MSRP):** It is a multilateral Loan borrowed from International Development Agency (IDA), the World Bank Agency, since 1992 during the old Kano State to finance construction of roads network across the states. This loan is subjected to 0.5% and 0.75% per annum commitment and service fees per annum respectively. It has 40 years duration, including 10 years moratorium period and in Special Drawn Right (SDR/XDR).

**b. State Education Sector Project (SESP):** This is also a Multilateral Loan from IDA for boosting infrastructure in the Education Sector





## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



with Commitment and service fees of 0.5% and 0.75% respectively. The duration is 30 years, with moratorium of 10 years. It was signed and commenced in 2005 with XDR as the Loan currency.

**c. Health System Development Project (HSDP):** the project is to assist the Nigerian Health authorities in an effort to redress the serious deterioration in delivery of basic health care services. Signed in 2009 with the duration of 35 years, with moratorium period of 10 years at 0.75% service charges and 0% commitment fees.

**d. Commercial Agriculture Development Project (CADP):** It was contracted and signed in July, 2009 repayable in 40 years, including 10 years moratorium period with a commitment charge of not more than 0.5% per annum payable on undisbursed amount and service charges of not more than 0.75% per annum payable on amount drawn from the credit. The objectives of the project are to strength agricultural production system and facilitate access to market for small and medium scale commercial farmers engaged in targeted agricultural value chains.

**e. Malaria Control Booster Project (MCBP):** As multilateral debt borrowed from IDA with development objectives of ensuring that the target population will have improve access to, and utilization of well-defined package of Malaria Plus (MPP) intervention and to strengthen Federal and States ability to manage and oversee delivery of malaria plus interventions. It was signed in 2007 with commitment and service fees as applicable to other IDA loans.

**f. Fadama III:** It was signed in 2009 to facilitate development of Fadama farming in the state. It is also a multilateral loan from IDA with commitment and service fees as applicable to other subsidized loans.

**g. Nigeria Erosion & Watershed Management Project (NEWMAP):** it is designed to support the country's transformation agenda to achieve greater environmental and Economic security. It commenced in 2017.

### Impairment

Sterling (NAL Marchant Bank Plc)	-	(1,000)
Access Bank Plc (Intercontinental Bank)	-	(2,213)
Afribank Plc	-	(4,320)
Unity Bank	-	(232,604)
	-	(240,137)
Niger Delta Power Holding Companies (Shares)	-	9,665



## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 31st December 2018



Some of the State's investments in both quoted and unquoted companies were impaired as a result of economic fluctuations and Bank restructuring in Nigeria which resulted to not only reducing the value of shares but losing the entire interests in some banks due to liquidation. Therefore, an increase in share value was recorded in the NDPHC in year 2017 as such the increased amount was debited in the allowance account and credited in the equity account.

### 24 Financial Risk Management:

These notes are related to financial instruments and it is required to show how the State manages risks associated with its Financial Instruments. They include:

#### a. Market Risks:

These cover interest rates, Foreign Currency and Other Prices risks.

#### b. Interest Rate Risk:

Interest Rate Risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The State is not exposed to interest risk as it has no floating rate financial Instruments.

#### c. Foreign Currency Risk:

This is the risk that the fair value future cash flows of a financial instrument will fluctuate because of changes in foreign Exchange rates. The State's exposure to the risk of changes in foreign exchange rates relates primarily to repayment of its foreign loans, denominated in US

#### d. Commodity Price Risk:

The State is affected by the volatility of price of crude oil from where it generates largest share of non-exchange revenue. The risk is mitigated by the excess revenue arising from prices above the bench mark price set aside for subsequent allocation.

#### e. Credit Risk:

This is the risk that a counter-party will not meet its obligations under a financial instrument or customer contract, leading to a financial loss. The State is exposed to credit risk from its revolving and other loans beneficiaries especially those that lack collaterals.

#### f. Liquidity Risk:

The State is highly exposed to liquidity risk as it generates most of its revenue from federal allocation. Where the federally generated revenue fluctuate the State may experience high liquidity risk and have difficulties in extinguishing its financial responsibilities.



# WOMEN EMPOWERMENT PROGRAM 2018







WIFE OF THE GOVERNOR DR. HAFSAT GANDUJE EMPOWERING WOMEN ON DEMOCRACY DAY 2018







GOVERNOR GANDUJE & WIFE AWARDING GIFTS TO PUPILS ON THE INTERNATIONAL CHILDREN'S DAY 2018







**DISTRIBUTED TRACTORS TO 44 LGAS**







**FERTILIZER & THE FARM PRODUCE**







## SCHEDULE 1 STATUTORY ALLOCATION FROM FAAC 2018



MONTHS	Actual	N'000
January		5,336,312
February		5,290,596
March		5,464,903
April		4,718,305
May		5,862,331
June		5,702,271
July		5,933,821
August		5,724,640
September		5,832,095
October		5,587,325
November		6,033,794
December		5,959,889
		67,446,282
VAT 2018		
January		1,495,854
February		1,759,781
March		1,584,838
April		1,528,621
May		1,571,454
June		1,728,927
July		1,555,836
August		1,461,337
September		2,024,830
October		1,443,126
November		1,893,569
December		1,654,759
Sub Total		19,702,931
Grand Total		87,149,214





## SCHEDULE 2a TAXATION INCOME

Kano State Board of Internal Revenue Service



Code	Revenue Heads	January N'000	February N'000	March N'000	April N'000	May N'000	June N'000	July N'000	August N'000	September N'000	October N'000	November N'000	December N'000	Total N'000
3201	Pay-As-You-Earn(PAYE)	1,217,848	1,449,251	1,207,461	1,207,060	1,178,346	1,277,252	748,439	1,563,517	693,221	1,491,831	1,273,605	1,595,414	14,903,247
3202	Direct Assessment	258,164	183,586	283,120	208,630	238,348	292,586	36,077	36,768	24,396	43,399	24,396	19,494	1,648,965
3203	Penalty For Offences	2,345	3,351	2,358	3,358	4,544	1,171	1,674	128	10	326	10	200	19,473
3204	Capital Gains Tax	-	-	-	-	-	-	-	547	5	611	-	-	1,163
3205	Withholding Tax On Dividend	69,852	35,786	54,125	34,125	42,958	62,576	15,739	5,452	9,607	5,071	9,607	3,053	347,952
3206	Withholding Tax On Rent	79,348	75,477	82,842	70,757	68,705	77,477	5,460	3,998	3,563	4,415	3,563	2,844	478,449
3207	Withholding Tax On Bank Interest	59,855	54,796	63,808	52,404	43,445	55,895	39,918	39,762	39,340	52,237	39,340	37,142	577,943
3208	Withholding Tax On Directors Fees	80,055	83,801	74,990	72,957	81,541	61,786	200	484	437	484	437	769	457,941
3209	Withholding Tax On Contracts	89,127	74,859	106,440	108,050	133,589	86,959	22,826	28,318	19,329	22,135	19,329	18,398	729,358
3210	Kano State Development Levy	4,169	2,892	4,743	3,743	4,406	2,521	249	221	390	237	390	1,242	25,204
3211	Other Direct/Indirect Taxes	27,883	23,533	39,171	33,171	31,202	25,513	900	25,711	666	416	666	45	208,876
3212	Consumption Taxes	2,147	1,887	1,938	1,938	1,864	1,759	1,024	455	468	-	468	213	14,159
3213	Entertainment Tax	254	116	259	308	201	113	-	-	-	-	-	-	1,251
3214	Withholding Tax On Royalties	1,101	1,793	1,160	1,160	3,129	1,022	-	1,042	-	140	-	-	10,546
3215	Withholding Tax On Commission	1,091	2,130	3,172	2,172	1,976	1,123	-	1,028	1,417	602	1,417	1,013	17,138
3216	Withholding Tax On Consultancy/professional Fees	2,014	3,304	2,337	2,337	1,541	2,405	5,421	4,021	1,619	8,504	1,619	2,519	37,642
3301	Motor Vehicle Licences	19,929	17,470	20,945	20,945	20,562	18,521	17,491	16,320	16,247	19,393	10,765	8,849	207,437
3302	Driver's Licences And Learner's Permit	20,708	23,198	29,701	25,684	21,060	19,198	6,000	9,818	6,613	7,958	938	17,609	188,485
3303	Vehicle Plate Number	24,565	23,000	32,413	23,413	41,007	35,000	12,000	23,901	8,881	28,551	10,641	3,376	266,746
3311	Other Licences	16,478	22,356	42,495	46,699	37,073	21,354	15	1	174	129	1,476	1,888	190,138
3403	Road Congestion Charges	21,689	17,105	29,971	25,655	28,022	27,654	-	-	-	-	729	848	151,673
3404	Vehicle Registration And Weighing Fees	29,417	32,088	44,439	42,495	36,510	33,566	-	-	-	-	2,347	3,588	224,449
3407	Stamp Duties & Penalties	7,722	9,687	11,727	8,971	9,639	9,575	1,285	738	99	2,318	798	245	62,804
3408	Taxi Registration	828	702	930	939	739	785	-	-	-	1,407	2,808	2,459	11,597
3409	Vehicle Heckney Permit	780	533	675	727	518	787	-	-	-	918	268	457	5,664



## SCHEDULE 2a TAXATION INCOME

Kano State Board of Internal Revenue Service



Code	Revenue Heads	January N'000	February N'000	March N'000	April N'000	May N'000	June N'000	July N'000	August N'000	September N'000	October N'000	November N'000	December N'000	Total N'000
3410	Miscellaneous	2,506	2,790	2,390	2,630	2,760	1,217	451	-	104	386,823	970	875	403,516
3411	Driver's Badge	133	583	233	133	125	312	-	-	-	229	476	355	2,103
3412	Conductor's Badge	133	583	233	133	125	312	-	-	-	229	476	355	2,103
3413	Gaming Fees	411	702	587	499	375	414	-	-	-	-	-	-	2,989
3414	Environmental Impact Assessment(Ecological Fees or Levis)	524	549	873	986	466	787	-	-	-	-	-	-	4,184
3415	Milling Levies	586.3	655	486	601	538	377	-	-	-	-	-	-	3,242
3416	Slouhter/Abbotoir Fees within Metropolitan	412	543	411	579	361	544	-	-	-	-	-	-	2,850
3417	Telecommunication Charges/ Fees	290	613	659	790	299	708	-	-	-	-	-	-	3,359
3418	Social/ Economic Dev. Levy	4,716	4,986	4,213	4,588	3,518	5,606	-	-	-	3,538,507	3,082,111	3,951,321	10,599,565
3419	Container/ Haulage Discharge Fees	1,986	2,159	1,833	3,259	1,600	2,259	-	-	-	-	-	-	13,095
3420	Specialised Vehicle Parking Fees	378	427	357	478	300	433	-	-	-	-	-	-	2,373
3421	Agricultural Product/Produced Sales Levy	385	549	231	588	250	412	-	-	-	-	-	-	2,415
3422	Land use charges	59,897	70,590	65,982	85,026	52,512	73,513	92,097	41,362	68,420	46,205	68,420	65,165	789,190
3423	Excess Charges/Interest Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
3424	Sand Dreging	3,645	3,582	3,698	4,986	2,529	3,781	-	-	-	-	-	-	22,222
3425	Animal Trade Levy	1,971	1,966	1,952	3,588	2,553	1,065	-	-	-	-	-	-	13,096
	<b>Total Taxation Income</b>	<b>2,115,344</b>	<b>2,233,976</b>	<b>2,225,355</b>	<b>2,106,558</b>	<b>2,099,237</b>	<b>2,208,339</b>	<b>1,007,265</b>	<b>1,803,592</b>	<b>895,006</b>	<b>5,663,075</b>	<b>4,558,071</b>	<b>5,739,734</b>	<b>32,654,600</b>





## SCHEDULE 2b IGR

Kano State Internally Generated Revenue



Code	Revenue Heads	January N'000	February N'000	March N'000	April N'000	May N'000	June N'000	July N'000	August N'000	September N'000	October N'000	November N'000	December N'000	Total N'000
3201	Pay-As-You-Earn(PAYE)	1,217,848	1,449,251	1,207,461	1,207,060	1,178,346	1,277,252	748,439	1,563,517	693,221	1,491,831	1,273,605	1,595,414	14,903,247
3202	Direct Assessment	258,164	183,586	283,120	208,630	238,348	292,586	36,077	36,768	24,396	43,399	24,396	19,494	1,648,965
3203	Penalty For Offences	2,345	3,351	2,358	3,358	4,544	1,171	1,674	128	10	326	10	200	19,473
3204	Capital Gains Tax	-	-	-	-	-	-	-	547	5	611	-	-	1,163
3205	Withholding Tax On Dividend	69,852	35,786	54,125	34,125	42,958	62,576	15,739	5,452	9,607	5,071	9,607	3,053	347,952
3206	Withholding Tax On Rent	79,348	75,477	82,842	70,757	68,705	77,477	5,460	3,998	3,563	4,415	3,563	2,844	478,449
3207	Withholding Tax On Bank Interest	59,855	54,796	63,808	52,404	43,445	55,895	39,918	39,762	39,340	52,237	39,340	37,142	577,943
3208	Withholding Tax On Directors Fees	80,055	83,801	74,990	72,957	81,541	61,786	200	484	437	484	437	769	457,941
3209	Withholding Tax On Contracts	89,127	74,859	106,440	108,050	133,589	86,959	22,826	28,318	19,329	22,135	19,329	18,398	729,358
3210	Kano State Development Levy	4,169	2,892	4,743	3,743	4,406	2,521	249	221	390	237	390	1,242	25,204
3211	Other Direct/Indirect Taxes	27,883	23,533	39,171	33,171	31,202	25,513	900	25,711	666	416	666	45	208,876
3212	Consumption Taxes	2,147	1,887	1,938	1,938	1,864	1,759	1,024	455	468	-	468	213	14,159
3213	Entertainment Tax	254	116	259	308	201	113	-	-	-	-	-	-	1,251
3214	Withholding Tax On Royalties	1,101	1,793	1,160	1,160	3,129	1,022	-	1,042	-	140	-	-	10,546
3215	Withholding Tax On Commission	1,091	2,130	3,172	2,172	1,976	1,123	-	1,028	1,417	602	1,417	1,013	17,138
3216	Withholding Tax On Consultancy/professional Fees	2,014	3,304	2,337	2,337	1,541	2,405	5,421	4,021	1,619	8,504	1,619	2,519	37,642
3301	Motor Vehicle Licences	19,929	17,470	20,945	20,945	20,562	18,521	17,491	16,320	16,247	19,393	10,765	8,849	207,437
3302	Driver's Licences And Learner's Permit	20,708	23,198	29,701	25,684	21,060	19,198	6,000	9,818	6,613	7,958	938	17,609	188,485
3303	Vehicle Plate Number	24,565	23,000	32,413	23,413	41,007	35,000	12,000	23,901	8,881	28,551	10,641	3,376	266,746
3311	Other Licences	16,478	22,356	42,495	46,699	37,073	21,354	15	1	174	129	1,476	1,888	190,138
3403	Road Congestion Charges	21,689	17,105	29,971	25,655	28,022	27,654	-	-	-	-	729	848	151,673
3404	Vehicle Registration And Weighing Fees	29,417	32,088	44,439	42,495	36,510	33,566	-	-	-	-	2,347	3,588	224,449
3407	Stamp Duties & Penalties	7,722	9,687	11,727	8,971	9,639	9,575	1,285	738	99	2,318	798	245	62,804
3408	Taxi Registration	828	702	930	939	739	785	-	-	-	1,407	2,808	2,459	11,597
3409	Vehicle Heckney Permit	780	533	675	727	518	787	-	-	-	918	268	457	5,664



## SCHEDULE 2b IGR

Kano State Internally Generated Revenue



Code	Revenue Heads	January N'000	February N'000	March N'000	April N'000	May N'000	June N'000	July N'000	August N'000	September N'000	October N'000	November N'000	December N'000	Total N'000
3410	Miscellaneous	2,506	2,790	2,390	2,630	2,760	1,217	451	-	104	386,823	970	875	403,516
3411	Driver's Badge	133	583	233	133	125	312	-	-	-	229	476	355	2,103
3412	Conductor's Badge	133	583	233	133	125	312	-	-	-	229	476	355	2,103
3413	Gaming Fees	411	702	587	499	375	414	-	-	-	-	-	-	2,989
3414	Environmental Impact Assessment(Ecological Fees or Levies)	524	549	873	986	466	787	-	-	-	-	-	-	4,184
3415	Milling Levies	586.3	655	486	601	538	377	-	-	-	-	-	-	3,242
3416	Slughter/Abattoir Fees within Metropolitan	412	543	411	579	361	544	-	-	-	-	-	-	2,850
3417	Telecommunication Charges/ Fees	290	613	659	790	299	708	-	-	-	-	-	-	3,359
3418	Social/ Economic Dev. Levy	4,716	4,986	4,213	4,588	3,518	5,606	-	-	-	3,538,507	3,082,111	3,951,321	10,599,565
3419	Container/ Haulage Discharge Fees	1,986	2,159	1,833	3,259	1,600	2,259	-	-	-	-	-	-	13,095
3420	Specialised Vehicle Parking Fees	378	427	357	478	300	433	-	-	-	-	-	-	2,373
3421	Agricultural Product/Produced Sales Levy	385	549	231	588	250	412	-	-	-	-	-	-	2,415
3422	Land use charges	59,897	70,590	65,982	85,026	52,512	73,513	92,097	41,362	68,420	41,599	68,420	65,165	784,585
3423	Excess Charges/Interest Recovery	-	-	-	-	-	-	-	-	-	-	-	-	-
3424	Sand Dreging	3,645	3,582	3,698	4,986	2,529	3,781	-	-	-	-	-	-	22,222
3425	Animal Trade Levy	1,971	1,966	1,952	3,588	2,553	1,065	-	-	-	-	-	-	13,096
	<b>Total Taxation Income</b>	<b>2,115,344</b>	<b>2,233,976</b>	<b>2,225,355</b>	<b>2,106,558</b>	<b>2,099,237</b>	<b>2,208,339</b>	<b>1,007,265</b>	<b>1,803,592</b>	<b>895,006</b>	<b>5,658,470</b>	<b>4,558,071</b>	<b>5,739,734</b>	<b>32,649,995</b>
	MDA's (Revenue from Exchange Transaction)	480,985	699,218	667,317	1,363,502	1,137,044	1,082,091	2,084,400	931,557	1,028,292	673,563	640,800	668,611	11,457,380
	<b>TOTAL INTERNALLY GENERATED INCOME (IGR)</b>	<b>3,029,516</b>	<b>3,153,598</b>	<b>3,109,711</b>	<b>3,072,864</b>	<b>3,056,243</b>	<b>3,132,605</b>	<b>2,889,499</b>	<b>2,496,434</b>	<b>1,704,446</b>	<b>6,465,627</b>	<b>5,366,559</b>	<b>6,630,274</b>	<b>44,107,375</b>





## SCHEDULE 3 OTHER RECEIPTS FROM FGN 2018



MONTH	AMOUNT	N'000
<i>EXCHANGE DIFFERENTIAL GAIN</i>		
January		
February		
March		
April		
May		
June		
July		
August		
September		
October		2,703
November		
December		10,614
Sub-Total		13,317
<i>EXCESS BANK CHARGES</i>		
January		21,668
February		
March		7,315
April		
May		4,682
June		
July		81,816
August		
September		
October		
November		
December		
Sub-Total		115,481



## SCHEDULE 3 OTHER RECEIPTS FROM FGN 2018



MONTH	NNPC ADDITIONAL FUND	N'000
September		166,685
<b>Sub-Total</b>		<b>166,685</b>
	FOREX EQUALIZATION FUND	
January		299,180
February		-
March		-
April		-
May		-
June		-
July		406,921
August		-
September		243,359
October		49,208
November		-
December		680,660
<b>Sub-Total</b>		<b>1,679,329</b>
	PARIS CLUB 2018	
Month	Amount N'000	
April		17,152,924
<b>Sub-Total</b>		<b>17,152,924</b>
<b>Grand-Total</b>		<b>19,127,735</b>





## SCHEDULE 4 SALARY REFUND FOR THE YEAR 2018



S/N	MDA	AMOUNT
1	Agency for Mass Education	99
2	Aminu Kano College of Islamic and legal Studies	104
3	Aminu Kano College of Islamic and legal Studies	1,310
4	ARTV	52
5	Audu Bako College of Agriculture	673
6	College of Arts and Remedial Studies, Kano.	184
7	College of Arts and Remedial Studies, T/Wada.	857
8	Corporate Security	23
9	Deputy Govenor Office	545
10	Due Process	1
11	Hospital Management Board	6,799
12	Hospital Management Board	3,406
13	Kano Polytechnic	162
14	Kano Polytechnic	342
15	Kano State Liabrary Board	269
16	Kano State Pension Fund Trustee	181
17	Kano State Teachers Service Board	50
18	Kano State University of Science and Technology Wudil	376
19	KASCO	110
20	KNARDA	259
21	KNUPDA	287
22	KSSSMB	4,598
23	Ministry for Women Affairs	320
24	Ministry of Agric and Natural Resources	1,315
25	Ministry of Budget and Planning	53



## SCHEDULE 4 SALARY REFUND FOR THE YEAR 2018



S/N	MDA	AMOUNT
26	Ministry of Commerce	267
27	Ministry of Education	209
28	Ministry of Environment	264
29	Ministry of Finance	289,184
30	Ministry of Health	80
31	Ministry of Information	786
32	Ministry of Justice	260
33	Ministry of Land and Physical Planning	100
34	Ministry of Works and Housing	190
35	myc building	1,339
36	Office of the Head of Civil Service	184
37	REMASAB	140
38	Saadatu Rimi College of Education	3,152
39	School of Hygeine	45
40	ZOO	50
	<b>TOTAL</b>	<b>318,623</b>





## SCHEDULE 5 MDA's (Revenue from Exchange Transactions)

Ministries, Departments & Agencies (MDS's) 2018



S/N	MINISTRIES DEPARTMENTS & AGENCIES (MDAs)	January N'000	February N'000	March N'000	April N'000	May N'000	June N'000	July N'000	August N'000	September N'000	October N'000	November N'000	December N'000	Total
1	ACCOUNTANT GENERAL OFFICE	-	-	25,000	45,713	-	-	-	-	-	-	-	-	70,713
2	AGENCY FOR MASS EDUCATION	-	30	40	30	-	-	25	-	20	-	-	-	145
3	CENSORSHIP BOARD	209	350	910	500	100	150	50	50	-	119	111	-	2,550
4	CIVIL SERVICE COMMISSION	211	125	133	104	87	50	-	25	90	-	30	30	884
5	DEPUTY GOVERNORS OFFICE	-	-	-	-	-	-	-	-	-	-	-	-	-
6	GUIDANCE AND COUNSELLING BOARD	110	-	-	30	-	-	-	55	200	60	-	30	485
7	HIGH COURT	2,598	3,262	2,416	3,284	3,308	2,196	4,475	2,450	1,502	3,731	4,071	4,249	37,542
8	HISTORY AND CULTURE	15	-	-	-	-	-	-	-	-	-	-	10	25
9	JUDICIAL SERVICE COMMISSION	2,043	2,161	1,969	1,172	1,386	527	1,878	1,272	855	1,641	526	1,327	16,757
10	KANO PILLARS	475	1,637	325	125	588	-	-	-	-	-	-	-	3,150
11	KANO PRINTING PRESS	750	-	-	50	-	-	-	-	-	200	1,500	-	2,500
12	KANO RADIO CORPORATION	-	-	-	-	-	-	-	1,692	-	-	413	-	2,105
13	KANO STATE INTERNAL REVENUE SERVICE	17	1,419	50	311	612	47	70	307	131	66	554	87	3,670
14	KANO STATE PILGRIM BOARD	60	112	-	30	50	-	59	55	600	200	60	30	1,256
15	KARMA	-	-	5	-	-	-	-	-	-	-	-	-	5
16	KAROTA	5,298	3,921	5,046	4,166	4,946	1,315	4,271	3,470	2,912	3,472	2,957	3,207	44,979
17	KNARDA	-	28	7	100	135	-	-	-	-	-	-	-	270
18	KNUPDA	12,209	9,254	23,580	15,550	67,336	2,182	64,044	24,976	10,834	29,671	33,697	14,368	307,701
19	KSSMB	40	-	80	86	65	55	62	109	-	113	1,048	45	1,703
20	LIBRARY BOARD	70	-	70	65	70	-	-	80	80	120	-	120	675
21	MAGISTRATE COURT	-	-	-	-	-	-	-	-	-	-	-	-	-
22	MINISTRY FOR LOCAL GOVERNMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
23	MINISTRY OF INFORMATION YOUTH SPORT	26	75	97	150	60	-	-	-	-	-	-	150	558
24	MINISTRY OF AGRICULTURE	700	739	-	-	1,365	7,743	1,079	1,303	-	157	-	-	13,085
25	MINISTRY OF COMMERCE	7,706	8,400	5,095	3,713	3,582	1,037	4,257	1,122	33	25	478	937	36,385
26	MINISTRY OF EDUCATION	10,543	253	45	97,215	-	50	1,276	20	-	1,168	1,144	1	111,715
27	MINISTRY OF ENVIRONMENT	1,035	-	145	19	48	200	295	145	80	170	150	-	2,288
28	MINISTRY OF FINANCE	3,913	584	3,606	196	547	355	50	565	853	610	1,224	612	13,114



## SCHEDULE 5 MDA's (Revenue from Exchange Transactions)

Ministries, Departments & Agencies (MDS's) 2018



S/N	MINISTRIES DEPARTMENTS & AGENCIES (MDAs)	January N'000	February N'000	March N'000	April N'000	May N'000	June N'000	July N'000	August N'000	September N'000	October N'000	November N'000	December N'000	Total
29	MINISTRY OF HEALTH	2,490	3,624	2,903	1,239	978	1,299	927	995	790	2,022	945	1,158	19,370
30	MINISTRY OF JUSTICE	-	-	-	-	-	-	-	-	-	-	526	-	526
31	MINISTRY OF LAND KANGIS	70,137	81,834	30,231	50,180	76,777	62,191	26,878	68,966	34,966	57,182	78,448	56,923	694,712
32	MINISTRY OF WATER RESOURCES	80	25	-	-	-	10	-	-	-	-	-	315	430
33	MINISTRY OF WOMEN AFFAIRS	350	100	99	-	-	-	350	600	400	-	-	-	1,899
34	MINISTRY OF WORKS	475	412	505	402	3,845	776	3,578	26	2,490	537	388	345	13,777
35	OFFICE OF THE AUDITOR GENERAL	25	-	50	-	25	-	-	-	-	-	25	50	175
36	PRIVATE AND VOLUNTARY INST BOARD	16,759	17,612	8,436	7,836	8,707	8,707	8,707	1,413	4,855	16,042	6,166	5,814	111,053
37	REMASAB	240	930	1,044	845	430	190	600	1,060	57	281	150	250	6,077
38	RENT TRIBUNAL	-	-	-	-	-	-	-	-	-	-	-	-	-
39	SCIENCE AND TECHNICAL BOARD	450	-	-	-	-	-	-	-	-	20	-	-	470
40	SHARIA COURT	3,644	89	133	526	2,903	156	33	88	18	27	59	61	7,736
41	SPORT COMMISSION	-	-	-	-	-	-	-	-	-	465	-	242	707
42	SUBEB	5	5	-	-	-	-	-	-	-	-	-	-	10
43	TOURISM BOARD	643	970	646	1,004	380	370	921	1,263	851	1,627	1,998	905	11,579
44	V.I.O	2,795	2,434	2,597	2,983	2,469	1,535	2,175	2,362	1,556	2,536	2,912	2,710	29,064
45	ZOOLOGICAL GARDEN	950	595	895	1,261	494	7,500	1,072	1,171	511	574	489	599	16,109
	LUC	23,134	49,651	49,651	134,322	128,151	57,285	37,614	41,362	68,420	46,205	38,462	65,165	739,421
46	HOSPITAL MANAGEMENT BOARD	105,048	85,461	84,206	248,249	295,549	285,507	244,937	266,059	398,683	301,345	164,857	259,660	2,739,560
47	FIRE SERVICE	2,580	880	880	2,330	915	1,580	815	1,830	1,430	730	2,030	2,530	18,525
48	KANO STATE WATER BOARD	88,905	75,565	75,565	85,253	77,510	74,255	90,763	88,283	77,759	95,767	77,499	80,160	987,284
49	HOUSING CORPORATION	34,141	34,895	34,895	34,360	36,037	33,817	32,193	31,769	29,887	32,163	34,166	38,445	406,768
50	ARTV	589	325	325	925	2,675	444	705	325	652	4,325	4,318	926	16,533
51	KANO LINE	11,308	9,239	9,239	11,130	9,834	8,658	10,236	10,566	49,071	11,801	11,189	11,844	164,116
52	KASCO	20,106	22,116	22,116	250,626	257,343	462,655	1,324,119	317,439	20,324	19,373	17,702	27,835	2,761,753
53	ABUBAKAR RIMI MARKET	36,812	34,635	28,779	52,483	25,662	30,681	27,903	24,348	42,290	34,415	26,649	24,368	389,023
54	KUST WUDIL	2,862	2,675	2,675	27,610	1,500	159	57,457	12,765	242,163	-	15,109	6,560	371,535
55	NORTH-WEST	1,382	89,540	89,540	32,810	22,677	5,722	6,128	9,112	1,143	4,605	22,109	5,395	290,160
56	KANO STATE POLYTECHNIC	1,728	1,306	1,306	90,695	12,152	5,694	2,446	1,359	12,692	-	17,412	12,046	158,836





## SCHEDULE 5 MDA's (Revenue from Exchange Transactions)

Ministries, Departments & Agencies (MDS's) 2018



S/N	MINISTRIES DEPARTMENTS & AGENCIES (MDAs)	January N'000	February N'000	March N'000	April N'000	May N'000	June N'000	July N'000	August N'000	September N'000	October N'000	November N'000	December N'000	Total
57	CAS KANO	3,268	38,339	38,339	14,652	7,164	763	7,653	3,460	762	-	9,772	13,471	137,644
58	CAS TUDUN WADA	109	9,265	9,265	4,672	587	129	22,745	57	-	-	5,643	2,084	54,557
59	SA'ADATU RIMI COLLEGE OF EDUCATION	865	80,694	80,694	70,059	62,982	15,725	45,557	3,671	17,183	-	25,753	11,618	414,801
60	SCHOOL OF ISLAMIC AND LEGAL STUDIES	589	5,993	5,993	11,966	5,699	168	3,846	2,969	824	-	24,346	10,148	72,540
61	AUDU BAKO COLLEGE OF AGRICULTURE	488	17,661	17,661	6,796	458	212	42,146	546	-	-	3,714	1,784	91,464
62	HISBAH BOARD	-	-	33	-	-	-	-	-	-	-	-	-	33
63	KANO STATE SCHOLARSHIP BOARD	-	-	-	-	-	-	10	-	-	-	-	-	10
64	ABUBAKAR RIMI MARKET	-	-	-	45,678	8,858	-	-	-	-	-	-	-	54,536
65	INTERIM MANAGEMENT COMMITTEE KWARI	-	-	-	-	-	-	-	-	327	-	-	-	327
	<b>TOTAL</b>	<b>480,985</b>	<b>699,218</b>	<b>667,317</b>	<b>1,363,502</b>	<b>1,137,044</b>	<b>1,082,091</b>	<b>2,084,400</b>	<b>931,557</b>	<b>1,028,292</b>	<b>673,563</b>	<b>640,800</b>	<b>668,611</b>	<b>11,457,380</b>



## SCHEDULE 6a PERSONNEL COST 2018

REMITA & SALARY RELATED



Pay Period	Gross Salary N'000	Tax N'000	Pension N'000	Pension Employer N'000	Other Deductions N'000	Total Deduction N'000	Net N'000
January	4,535,355	218,955	205,988	643,713	237,585	1,306,241	3,229,113
February	4,577,887	219,808	206,379	438,556	478,707	1,343,451	3,234,436
March	4,592,463	219,563	206,600	439,025	527,725	1,392,913	3,199,550
April	4,517,869	218,834	211,687	449,834	201,587	1,081,942	3,435,927
May	4,706,348	217,971	211,474	449,382	808,252	1,687,080	3,019,268
June	4,682,166	218,160	211,507	449,451	886,020	1,765,139	2,917,027
July	4,611,229	217,512	211,253	448,912	725,196	1,602,873	3,008,355
August	4,733,272	216,716	211,042	448,464	863,661	1,739,884	2,993,387
September	4,746,481	216,234	211,813	450,102	486,387	1,364,535	3,381,945
October	4,798,951	215,036	211,565	449,575	507,075	1,383,251	3,415,699
November	4,791,513	214,240	211,766	450,004	923,509	1,799,520	2,991,992
December	4,774,369	213,443	211,647	449,751	529,154	1,403,996	3,370,374
<b>TOTAL</b>	<b>56,067,902</b>	<b>2,606,475</b>	<b>2,522,721</b>	<b>5,566,770</b>	<b>7,174,861</b>	<b>17,870,826</b>	<b>38,197,076</b>





## SCHEDULE 6b PERSONNEL COST 2018

### REMITA & SALARY RELATED



Code	MDAs	Actual 2018 N'000	Revised Budget 2018 N'000	Original Budget 2018 N'000	Variance N'000
20000	GOVERNMENT HOUSE	38,270	42,055	42,055	3,785
20050	SPECIAL SERVICES DIRECTORATE	1,035,830	1,138,275	1,138,275	102,445
20060	PROTOCOL DIRECTORATE	13,767	15,128	15,128	1,362
20180	DUE PROCESS DIRECTORATE	40,181	44,155	44,155	3,974
20260	KANO STATE SPORTS COMMISSION	90,544	99,499	99,499	8,955
21000	DEPUTY GOVERNOR'S OFFICE	21,390	23,506	23,506	2,116
21150	PILGRIM WELFARE BOARD	40,799	44,835	44,835	4,035
21160	KANO STATE EMERGENCY RELIEF & REHABILITATION BOARD	105,491	115,924	115,924	10,433
21170	GUIDANCE AND COUNSELLING BOARD	9,838	10,811	10,811	973
22000	HOUSE OF ASSEMBLY	309,311	339,902	339,902	30,591
22150	PUBLIC ACCOUNT COMMITTEE	15,474	17,005	17,005	1,530
23010	ADMIN AND GENERAL SERVICES	14,790	16,253	16,253	1,463
23028	CHIEFTAINCY AFFAIRS	2,499	2,746	2,746	247
23030	RESEARCH, EVALUATION AND POLITICAL AFFAIRS DIRECTORATE	530,066	582,491	582,491	52,424
23070	PUBLIC COMPLAINT & ANTI-CORRUPTION DIR.	72,331	79,484	79,484	7,154
24000	OFFICE OF THE HEAD OF CIVIL SERVICE	1,015,811	1,116,276	1,116,276	100,465
24150	PENSION FUND TRUSTEES	17,530	19,263	19,263	1,734
25000	MINISTRY OF WATER RESOURCES	224,312	246,497	246,497	22,185
25150	KANO STATE WATER BOARD	653,127	717,721	717,721	64,595
25160	WRECA	-	14,106	14,106	14,106
25180	RUWASA	37,574	41,291	41,291	3,716
25190	RURAL ELECTRIFICATION BOARD	108,996	119,776	119,776	10,780
26000	MINISTRY OF LAND & PHYSICAL PLANNING	157,843	173,454	173,454	15,611



## SCHEDULE 6b PERSONNEL COST 2018

### REMITA & SALARY RELATED

26090	KANO GEO-INFORMATION SYSTEM	14,278	15,690	15,690	1,412
26150	KNUPDA	173,786	190,974	190,974	17,188
27000	MINISTRY OF AGRIC. & NATURAL RESOURCES	557,700	612,858	612,858	55,157
27150	KNARDA	1,049,672	1,153,485	1,153,485	103,814
27160	KASCO	64,684	71,082	71,082	6,397
27180	ZOOLOGICAL & WILD LIFE MGT. AGENCY	119,522	131,342	131,342	11,821
28000	MINISTRY FOR LOCAL GOVERNMENT	69,401	76,265	76,265	6,864
29000	MINISTRY OF COMMERCE IND. & CO-OP.	164,894	181,202	181,202	16,308
29150	ABAUBAKAR RIMI MARKET	18,200	20,000	20,000	1,800
29180	TOURISM MANAGEMENT BOARD	37,558	41,273	41,273	3,715
30000	MINISTRY OF HEALTH	728,994	801,093	801,093	72,098
30500	H.M.B. ( HQ AND ZONES)	11,649,785	12,800,560	12,800,560	1,150,775
30675	ZONE 7 MAWSH	1,004,347	1,103,678	1,103,678	99,331
30800	PRIMARY HEALTH CARE MGT. BOARD (PHCMB)	427,221	469,474	469,474	42,253
30890	C. OF NURSING AND MID-WIFERY, KN & DBT	249,061	273,694	273,694	24,632
31000	MINISTRY OF EDUCATION	456,529	501,681	501,681	45,151
31150	AGENCY FOR MASS EDUCATION	203,047	223,128	223,128	20,082
31160	AMINU SCHOOL OF ISLAMIC LEGAL STUDIES	692,713	761,223	761,223	68,510
31170	AUDU BAKO COLLEGE OF AGRIC DANBATT	369,965	406,555	406,555	36,590
31180	COLLEGE OF ART, SCIENCE & REMEDIAL STU.	619,419	680,680	680,680	61,261
31190	KANO STATE UNIVERSITY WUDIL	2,898,268	3,184,910	3,184,910	286,642
31200	KANO STATE LIBRARY BOARD	137,350	150,934	150,934	13,584
31220	SUBEB	330,520	363,209	363,209	32,689
31230	SENIOR SECONDARY SCHOOLS MGT. BOARD	14,580,064	15,802,268	15,802,268	1,222,204
31240	KANO STATE SCHOLARSHIP BOARD	13,769	15,130	15,130	1,362
31250	KANO STATE POLYTECHNIC	1,948,606	2,141,326	2,141,326	192,719







## SCHEDULE 6b PERSONNEL COST 2018

### REMITA & SALARY RELATED

31260	SCIENCE & TECHNICAL SCHOOLS BOARD	1,549,939	1,703,230	1,703,230	153,291
31270	SA'ADATU RIMI COLLEGE OF EDUCATION KUMBOTSO	2,065,795	2,270,104	2,270,104	204,309
31280	YUSIF MAITAMA SULE UNIVERSITY	2,747,960	2,909,846	2,909,846	161,886
31290	RMK COLLEGE OF BASIC & REMEDIAL STUDIES T/WADA	283,863	311,938	311,938	28,074
32000	MINISTRY OF JUSTICE	234,677	257,887	257,887	23,210
32150	LAW REFORM COMMISSION	26,403	29,014	29,014	2,611
33000	MINISTRY OF ENVIRONMENT	527,950	580,165	580,165	52,215
33150	REMASAB	123,784	136,026	136,026	12,242
33160	KNAP	42,266	46,447	46,447	4,180
33170	KANO STATE SUSTAINABLE PROJECTS	7,179	7,889	7,889	710
34000	MINISTRY OF WORKS & HOUSING	485,342	533,343	533,343	48,001
34140	KANO STATE ROAD USE AGENCY (KAROTA)	350,308	384,954	384,954	34,646
34160	HOUSING CORPORATION	-	56,673	56,673	56,673
34170	KANO STATE FIRE SERVICE	457,566	502,820	502,820	45,254
34200	KANO STATE TRANSPORT AUTHORITY	27,640	30,374	30,374	2,734
34250	KANO STATE MAINTENANCE AGENCY (KARMA)	5,048	5,547	5,547	499
36000	MINISTRY OF INFORMATION	234,778	257,998	257,998	23,220
36150	ABUBAKAR RIMI TELEVISION CORPORATION	74,894	82,302	82,302	7,407
36160	KANO STATE RADIO CORPORATION	119,315	131,115	131,115	11,800
36170	TRIUMPH PUBLISHING COMPANY	54,600	60,000	60,000	5,400
36180	HISTORY & CULTURE BUREAU	75,565	83,039	83,039	7,474
36200	GOVERNMENT PRINTING PRESS	69,050	75,879	75,879	6,829
36210	KANO STATE CENSORSHIP BOARD	13,577	14,920	14,920	1,343
36220	KANO PILLARS	207,657	228,194	228,194	20,537
36230	YOUTH DEVELOPMENT DIRECTORATE	45,402	49,893	49,893	4,490
37000	MINISTRY OF WOMEN AFFAIRS & SOCIAL DEV.	134,610	147,923	147,923	13,313



## SCHEDULE 6b PERSONNEL COST 2018

REMITA & SALARY RELATED



39000	MINISTRY OF FINANCE	476,485	523,610	523,610	47,125
39160	KANO STATE INTERNAL REVENUE SERVICES	-	148,266	148,266	148,266
39170	KANO STATE COMPUTER CENTER	5,915	6,500	6,500	585
40000	MINISTRY OF PLANNING & BUDGET	66,266	72,819	72,819	6,554
40150	KANO STATE BUREAU OF STATISTICS	26,319	28,923	28,923	2,603
41000	OFFICE OF THE AUDITOR GENERAL (STATE)	172,522	189,585	189,585	17,063
42000	CIVIL SERVICE COMMISSION	24,982	27,453	27,453	2,471
43000	LOCAL GOVERNMENT AUDIT	124,594	136,916	136,916	12,322
44000	HIGH COURT OF JUSTICE	820,289	901,416	901,416	81,127
45000	JUDICIAL SERVICE COMMISSION	100,952	110,937	110,937	9,984
46000	SHARI'A COURT OF APPEAL	936,627	1,029,260	1,029,260	92,633
47000	KANO STATE IND. ELECT. COMM.	7,662	8,420	8,420	758
48000	KANO STATE SHARI'A COMMISSION	54,527	59,920	59,920	5,393
49000	KANO STATE ZAKKAT COMMISSION	36,879	40,527	40,527	3,647
50000	KANO STATE HISBAH BOARD	113,583	124,817	124,817	11,233
	<b>GRAND TOTAL</b>	<b>56,067,902</b>	<b>61,501,053</b>	<b>61,501,053</b>	<b>5,433,150</b>





## SCHEDULE 7a OVERHEAD

Ministries, Departments & Agencies (MDAs)



CODE	Ministries Departments and Agencies(MDAs)	Actual 2018	Revised Budget 2018	Original Budget 2018	Supplementary Budget 2018	Variance
		N'000	N'000	N'000	N'000	N'000
20000	Government House	2,363,291	950,000	950,000	0.00	(1,413,291)
20050	Special Services Directorate	2,653,469	1,200,000	1,200,000	0.00	(1,453,469)
20060	Protocol Directorate	770,160	300,000	300,000	0.00	(470,160)
20180	Due Process Directorate	764,094	10,000	10,000	0.00	(754,094)
20190	Servicom Directorite	6,262	10,000	10,000	0.00	3,738
21000	Deputy Governors Office	493,851	500,000	500,000	0.00	6,149
22000	House of Assembly	1,809,071	2,483,000	2,483,000	0.00	673,929
23010	Admin and General Services	223,699	200,000	200,000	0.00	(23,699)
23030	Research, Evaluation and Political Affairs (REPA)	3,171,587	1,000,000	1,000,000	0.00	(2,171,587)
23040	Special Duties Directorate	105,595	1,000,000	1,000,000	0.00	894,405
23050	Council Affairs Directorate	27,297	10,000	10,000	0.00	(17,297)
24000	Office of the Head of Civil Service	326,597	250,000	250,000	0.00	(76,597)
25000	Ministry of Water Resources	25,626	55,000	55,000	0.00	29,374
26000	Ministry of Land & Physical Planning	24,659	20,000	20,000	0.00	(4,659)
27000	Ministry of Agric. & Natural Resources	45,460	40,000	40,000	0.00	(5,460)
28000	Ministry for Local Government	4,412	7,000	7,000	0.00	2,588
28280	Ministry for Rural & Community Development	734,870	45,000	45,000	0.00	(689,870)
29000	Ministry of Commerce Ind. & Co-op.	34,765	388,000	388,000	0.00	353,235
30000	Ministry of Health	192,827	750,000	750,000	0.00	557,173
31000	Ministry of Education	500,982	40,000	40,000	0.00	(460,982)
32000	Ministry of Justice	234,508	1,000,000.00	230,000.00		
33000	Ministry of Environment	109,879	50,000	50,000	0.00	(59,879)
34000	Ministry of Works & Housing	49,492	200,000	200,000	0.00	150,508



## SCHEDULE 7a OVERHEAD

Ministries, Departments & Agencies (MDAs)



36000	Min. of Inf.,Cult.,Int.Aff., Youth & Sports	949,970	300,000	300,000	0.00	(649,970)
37000	Ministry of Women Affairs & Social Dev.	26,826				
38000	Ministry for Rural & Community Development	734,870	42,000	42,000	0.00	(692,870)
39000	Ministry of Finance	407,701	2,275,000	3,275,000	-1,000,000.00	1,867,299
40000	Ministry of Planning & Budget	92,325	2,200,000	1,200,000	1,000,000.00	2,107,675
41000	Office of the Auditor General (State)	4,488	10,000	10,000	0.00	5,512
42000	Civil Service Commission	2,864	20,000	20,000	0.00	17,136
43000	Local Government Audit	2,192	10,000	10,000	0.00	7,808
44000	High Court of Justice	22,148	360,000	360,000	0.00	337,852
46000	Shari'a Court of Appeal	49,746	50,000	50,000	0.00	254
	<b>GRAND TOTAL</b>	<b>16,965,582</b>	<b>15,775,000</b>	<b>15,005,000</b>	<b>-</b>	<b>(1,929,247)</b>





## SCHEDULE 7b SUBVENTION

Ministries, Departments & Agencies (MDAs)



Code	MDAs	Actual Expenditure 2018	Original Budget 2018	Revised Budget 2018	Variance
					N'000
20150	Research & Documentation Directorate	6,546	15,000	15,000	8,454
20210	Kano state Liaison Office, Lagos	-	5,000	5,000	5,000
21150	Pilgrim Welfare Board	318,148	50,000	50,000	(268,148)
21160	Kano State Emergency relief & Rehabilitation Board	3,150	25,000	25,000	21,850
21170	Guidance and Counselling Board	7,541	10,000	10,000	2,459
21450	Community Re-orientation Council	34,768	100,000	100,000	65,232
22150	Public Account Committee	2,200	6,000	6,000	3,800
23050	Council Affairs Directorate	10,800	10,000	10,000	(800)
23070	Public Complaint & Anti Corruption Dir.	187,909	30,000	30,000	(157,909)
24160	Salary & Wages Directorate	-	25,000	25,000	25,000
25150	Kano State Water Board	-	362,000	362,000	362,000
25180	RUWASA	2,400	5,000	5,000	2,600
25190	Rural Electrification Board	372	50,000	50,000	49,628
26090	Kano Geo-Information System	2,700	10,000	10,000	7,300
26150	KNUPDA	94,077	200,000	200,000	105,923
27150	KNARDA	10,400	15,000	15,000	4,600
27160	KASCO	-	5,000	5,000	5,000
27180	Zoological & Wild Life Mgt. Agency	7,900	17,000	17,000	9,100
29180	Tourism Management Board	3,300	8,000	8,000	4,700
29200	Kano state Consumer Protection Agency	-	4,860	4,860	4,860
30176	School of Hygiene	-	10,000	10,000	10,000
30177	School of Health Technology	-	10,000	10,000	10,000
30400	DMA (Drugs Management Agency)	800	3,000	3,000	2,200



## SCHEDULE 7b SUBVENTION

Ministries, Departments & Agencies (MDAs)



30500	H.M.B. ( HQ and Zones)	145,110	250,000	250,000	104,890
30675	Zone 7 MAWSH	-	160,000	160,000	160,000
30800	Primary Health Care Mgt. Board (PHCMB)	6,400	100,000	100,000	93,600
30850	State Agency for Control of Aids	5,500	8,000	8,000	2,500
30870	School of Health Technology Bebeji	-	10,000	10,000	10,000
30890	Collge of Nursing & Mid-Wifery, Danbatta.	-	10,000	10,000	10,000
30900	Post Basic College of Nursing & Mid Wifery, MDB & GZW	-	10,000	10,000	10,000
31112	Kano State Islamic & Quaranic School Board	11,185	20,000	20,000	8,815
31150	Agency for Mass Education	3,300	5,000	5,000	1,700
31160	Aminu School of Islamic Legal Studies	-	80,000	80,000	80,000
31170	Audu Bako College of Agric Danbatta	20,200	44,500	44,500	24,300
31180	College of Art, Science & Remedial Stu.	19,024	80,000	80,000	60,976
31190	Kano University of Science & Technology, Wudil	195,084	300,000	300,000	104,916
31200	Kano State library Board	1,500	9,000	9,000	7,500
31220	SUBEB	98,654	100,000	100,000	1,346
31230	Senior Secondary Schools Mgt. Board	1,599,308	1,600,000	1,600,000	692
31240	Kano State Scholarship Board	1,875,018	2,000,000	2,000,000	124,982
31250	Kano State Polytechnic	-	200,000	200,000	200,000
31260	Science & Technical Schools Board	449,382	450,000	450,000	618
31270	Sa'adatu Rimi College of Education, Kumbotso	-	150,000	150,000	150,000
31280	Yusif Maitama Sule University, Kano	130,000	250,000	250,000	120,000
31290	RMK College of Basic & Remedial Studies T/Wada	-	20,000	20,000	20,000
31890	Kano State Private & Voluntary Inst Board	3,300	15,000	15,000	11,700
33150	REMASAB	120,000	200,000	200,000	80,000
33160	KNAP	1,350	5,000	5,000	3,650
33170	Kano State Sustainable Projects	1,000	4,000	4,000	3,000





## SCHEDULE 7b SUBVENTION

Ministries, Departments & Agencies (MDAs)

34140	Kano State Road Traffic Agency (KAROTA)	24,201	30,000	30,000	5,799
34160	Kano State Housing Corporation	-	40,000	40,000	40,000
34170	Kano State Fire Service	6,700	18,000	18,000	11,300
34200	Kano State Transport Authority	-	80,000	80,000	80,000
34250	Kano State Road Maintenance Agency (KARMA)	-	10,000	10,000	10,000
36150	Abubakar Rimi Television Corporation	2,181	40,000	40,000	37,819
36160	Kano State Radio Corporation	-	80,000	80,000	80,000
36180	History & Culture Bureau	450	10,000	10,000	9,550
36190	Kano State Sports Council	43,417	60,000	60,000	16,583
36200	Gouvernement Printing Press	-	80,000	80,000	80,000
36210	Kano State Censorship Board	5,000	10,000	10,000	5,000
36220	Kano Pillars	-	100,000	100,000	100,000
36230	Youth Development Directorate	9,285	10,000	10,000	715
39170	Kano State Computer Centre	3,000	12,000	12,000	9,000
47000	Kano State Ind. Elect. Comm.	6,667	50,000	50,000	43,333
48000	Kano State Shari'a Commission	3,710	25,000	25,000	21,290
49000	Kano State Zakkat Commission	1,800	10,000	10,000	8,200
50000	Kano State Hisbah Board	14,765	60,000	60,000	45,235
	<b>TOTAL</b>	<b>5,499,502</b>	<b>7,781,360</b>	<b>7,781,360</b>	<b>2,281,858</b>



# SCHEDULE 8 UNCLASSIFIED ASSETS

## CAPITAL EXPENDITURE



CODE	Ministries Departments and Agencies(MDAs)	Actual 2018	Revised Budget 2018	Original Budget 2018	Supplementary Budget 2018	Variance
		N'000	N'000	N'000	N'000	N'000
<b>ADMINISTRATIVE SECTOR</b>						
20050	Special Services Directorate	1,000	120,000	120,000	-	119,000
20190	Servicom Directorite	-	40,000	70,000	(30,000)	40,000
54180	Guidance and Counselling Board	-	15,000	15,000	-	15,000
23010	Admin and General Services	877,852	2,700,000	2,200,000	500,000	1,822,148
23030	Research, Evaluation and Political Affairs Directorate	13,840	-	-	-	-13,840
23040	Special Duties Directorate	-	50,000	50,000	-	50,000
23050	Council Affairs Directorate	-	5,000	5,000	-	5,000
23070	Public Complaint & Anti Corruption Dir.	-	105,000	105,000	-	105,000
24000	Office of the Head of Civil Service	-	137,000	355,000	(218,000)	137,000
28000	Ministry for Local Government	-	8,580	8,580	-	8,580
39170	Kano State Computer Centre	-	10,000	20,000	(10,000)	10,000
40000	Ministry of Planning & Budget	-	12,530,773	8,910,773	3,620,000	12,530,773
40150	Kano State Bureau of Statistics	-	150,000	150,000	-	150,000
41000	Office of the Auditor General (State)	-	4,000	4,000	-	4,000
42000	Civil Service Commission	-	30,000	30,000	-	30,000
43000	Local Government Audit	1,742	-	-	-	-1,742
47000	Kano State Ind. Elect. Comm.	-	35,000	35,000	-	35,000
	Sub total	894,434	15,940,353	12,078,353	3,862,000	15,045,919
<b>ECONOMIC SECTOR</b>						
27000	Ministry of Agric. & Natural Resources	123,000	6,196,000	6,206,000	(10,000)	6,073,000
27150	KNARDA	-	3,168,129	3,168,129	-	3,168,129
27160	KASCO	100,000	1,000,000	1,000,000	-	900,000





## SCHEDULE 8 UNCLASSIFIED ASSETS

### CAPITAL EXPENDITURE



27180	Zoological & Wild Life Mgt. Agency	-	100,000	110,000	(10,000)	100,000
29000	Ministry of Commerce Ind. & Co-op.	-	715,000	985,000	(270,000)	715,000
29150	Abaubakar Rimi Market	-	100,000	300,000	(200,000)	100,000
29180	Tourism Management Board	-	10,000	20,000	(10,000)	10,000
34180	Asphalt & QuarryLTD	-	269,000	359,000	(90,000)	269,000
39000	Ministry of Finance	-	4,851,777	5,151,777	(300,000)	4,851,777
39160	Board of Internal Revenue	-	130,000	130,000	-	130,000
39180	Kano State Micro Finance Agency	-	9,000	9,000	-	9,000
	Sub total	223,000	16,548,907	17,438,907	(890,000)	16,325,907
<b>LAW &amp; JUSTICE</b>						
21160	Kano State Emergency Relief & Rehabilitation Board	61,416	65,000	65,000	-	3,584
32000	Ministry of Justice	-	60,000	60,000	-	60,000
32150	Law Reform Commission	-	50,000	50,000	-	50,000
34140	Kano State Road User Traffic Agency (KAROTA)	-	83,000	93,000	(10,000)	83,000
34170	Kano State Fire Service	-	175,000	175,000	-	175,000
44000	High Court of Justice	-	1,705,000	1,705,000	-	1,705,000
45000	Judicial Service Commission	-	30,000	30,000	-	30,000
46000	Shari'a Court of Appeal	26,580	177,000	177,000	-	150,420
48000	Kano State Shari'a Commission	25,600	353,650	353,650	-	328,050
49000	Kano State Zakkat Commission	21,549	250,000	270,000	(20,000)	228,451
50000	Kano state Hisbah Board	-	180,000	360,000	(180,000)	180,000
	Sub total	135,146	3,128,650	3,338,650	(210,000)	2,993,504
<b>4 REGIONAL DEVELOPMENT</b>						
25180	RUWASA	728,518	1,042,285	1,042,285	-	313,767
54190	Rural Electrification Board	-	220,000	220,000	-	220,000
25200	Rural Access Mobility Project (RAMP)	-	6,405,000	6,405,000	-	6,405,000



## SCHEDULE 8 UNCLASSIFIED ASSETS

### CAPITAL EXPENDITURE



26000	Ministry of Land & Physical Planning	1,932,263	730,000	1,400,000	(670,000)	(1,202,263)
26090	Kano Geo-Information System	-	20,000	50,000	(30,000)	20,000
26150	KNUPDA	3,547,991	5,900,000	8,480,000	(2,580,000)	2,352,009
28280	Rural & Community Development	-	24,500	24,500	-	24,500
33000	Ministry of Environment	504,472	2,675,950	2,675,950	-	2,171,478
33150	REMASAB	-	458,000	458,000	-	458,000
33160	KNAP	-	167,000	167,000	-	167,000
25190	REB	475,923	-	-	-	(475,923)
54170	Kano State Sustainable Projects	-	91,000	91,000	-	91,000
34000	Ministry of Works & Housing	32,814,319	44,145,260	41,557,260	2,588,000	8,742,941
34160	Housing Corporation	29,166	420,000	820,000	(400,000)	390,834
34250	Kano State Maintenance Agency (KARMA)	-	507,000	607,000	(100,000)	507,000
	Sub total	40,032,652	62,805,995	63,997,995	(1,192,000)	22,773,343
<b>5</b>	<b>SOCIAL SERVICES SECTOR</b>					
21450	Community Re-orientation Council	-	200,000	200,000	-	200,000
20260	Kano State Sports Commission	-	310,000	410,000	(100,000)	310,000
25000	Ministry of Water Resources	11,562,003	18,468,807	18,468,807	-	6,906,804
25150	Kano State Water Board	-	5,829,430	5,829,430	-	5,829,430
25160	Wreca	155,840	214,500	214,500	-	58,660
29200	Kano state Consumer Protection Agency	-	20,000	30,000	(10,000)	20,000
30000	Ministry of Health	5,036,795	10,955,933	9,690,933	1,265,000	5,919,138
30070	Post Graduate School (College of Family Medicine)	-	98,988	118,988	(20,000)	98,988
30400	DMA (Drugs Management Agency)	-	240,254	290,254	(50,000)	240,254
30500	H.M.B. ( HQ and Zones)	136,610	806,701	956,701	(150,000)	670,091
30675	Zone 7 MAWSH	-	510,000	510,000	-	510,000
30800	Primary Health Care Mgt. Board (PHCMB)	-	1,900,699	2,100,699	(200,000)	1,900,699





## SCHEDULE 8 UNCLASSIFIED ASSETS

### CAPITAL EXPENDITURE



30850	State Agency for Control of Aids	-	347,800	347,800	-	347,800
30176	School of Hygiene	-	110,600	160,600	(50,000)	110,600
30177	School of Health Technology	-	50,000	50,000	-	50,000
30150	State Contributory Health Care Management Agency	-	165,500	165,500	-	165,500
30180	Kano State Health Trust Fund (KHETFUND)	-	1,444,384	1,444,384	-	1,444,384
31000	Ministry of Education	4,132,380	4,644,781	5,544,781	(900,000)	512,402
31112	Kano State Islamic & Quaranic School Board	-	431,510	571,510	(140,000)	431,510
31150	Agency for Mass Education	-	193,044	193,044	-	193,044
31160	Aminu School of Islamic Legal Studies	-	358,085	408,085	(50,000)	358,085
31170	Audu Bako College of Agric Danbatta	-	5,000	5,000	-	5,000
31180	College of Art, Science & Remedial Stu.	19,024	170,000	320,000	(150,000)	150,976
31190	Kano State University	3,164,188	4,948,750	4,948,750	-	1,784,562
31200	Kano State library Board	9,730	462,000	462,000	-	452,270
38000	MINISTRY OF RURAL AND COMM DEVL.	570,142	-	-	-	-570,142
31220	SUBEB	1,028,982	2,909,509	3,424,509	(515,000)	1,880,527
31230	Senior Secondary Schools Mgt. Board	501,000	508,767	508,767	-	7,767
31240	Kano State Scholarship Board	502,791	59,300	59,300	-	-443,491
31250	Kano State Polytechnic	-	338,000	338,000	-	338,000
31260	Science & Technical Schools Board	410,000	567,600	567,600	-	157,600
31270	SA'ADATU RIMI COLLEGE OF EDUCATION KUMBOTSO	100,000	440,000	440,000	-	340,000
31280	Yusuf Maitama Sule University	129,135	2,894,121	2,894,121	-	2,764,986
31290	RMK College of Basic & Remedial Studies T/Wada	75,794	195,000	195,000	-	119,206
31890	Kano State Private and Voluntary Inst Board	-	165,000	165,000	-	165,000
36000	Min. of Inf.,Cult.,Int.Aff., Youth & Sports	726,952	585,760	585,760	-	-141,192
36150	Abubakar Rimi Television Corporation	-	316,150	316,150	-	316,150
36160	Kano State Radio Corporation	20,000	528,417	528,417	-	508,417



## SCHEDULE 8 UNCLASSIFIED ASSETS

### CAPITAL EXPENDITURE



36180	History & Culture Bureau	-	39,857	39,857	-	39,857
36200	Government Printing Press	-	68,500	68,500	-	68,500
36210	Kano State Censorship Board	-	31,000	31,000	-	31,000
20270	Kano Pillars	-	160,000	160,000	-	160,000
36230	Youth Development Directorate	4,300	229,785	229,785	-	225,485
37000	Ministry of Women Affairs & Social Dev.	93,656	1,235,000	1,235,000	-	1,141,344
54000	Ministry for Special Duties	-	600,000	1,100,000	(500,000)	600,000
	<b>Sub total</b>	<b>28,379,320</b>	<b>64,758,533</b>	<b>66,328,533</b>	<b>(1,570,000)</b>	<b>36,379,213</b>
	<b>Grand Total</b>	<b>69,664,552</b>	<b>163,182,438</b>	<b>163,182,438</b>	<b>-</b>	<b>93,517,886</b>





## SCHEDULE 9a EXTERNAL DEBTS SCHEDULE

For the Year Ended 31st December 2018



CREDITOR	DEBT SERVICES					CLOSING BALANCE AS AT 31/12/2018
	BALANCE AS AT 31st/12/2017	ADDITION	PRINCIPAL	INTEREST	TOTAL	
	N	N	N	N	N	N
MULTI-STATE ROAD PROJECT						
IDA	XDR7,383,680.32	XDR0.00	XDR738,378.34	XDR53,993.14	XDR792,371.48	XDR6,645,301.98
Naira Values in '000	3,195,288		319,533	23,366	342,899	2,875,754
MALARIA CONTROL BOOSTER PROJECT (MCBP)						
IDA	XDR4,369,384.37	XDR0.00	XDR231,000.00	XDR32,337.26	XDR263,337.26	XDR4,138,384.37
Naira Values in '000	1,890,851		99,965	13,994	113,959	1,790,886
STATE EDUCATION SECTOR PROJECT (SESP)						
IDA	XDR17,092,093.11	XDR0.00	XDR199,837.51	XDR127,819.08	XDR327,656.59	XDR16,892,255.60
Naira Values in '000	7,396,603		86,480	55,314	141,793	7,310,124
COMMERCIAL AGRICULTURE DEVELOPMENT PROJECT (CADP)						
IDA	XDR12,501,165.44	XDR0.00	XDR0.00	XDR93,758.74	XDR93,758.74	XDR12,501,165.44
Naira Values in '000	5,409,879		0.00	40,574	40,574	5,409,879
FADAMA III						
IDA	XDR4,145,316.17	XDR0.00	XDR48,183.10	XDR31,089.87	XDR79,272.97	XDR4,097,133.07
Naira Values in '000	1,793,886		20,851.24	13,454.14	34,305.38	1,773,034.34
HEALTH SYSTEM DEVELOPMENT PROJECT (HSDP)						
IDA	XDR1,340,692.43	XDR0.00	XDR23,137	XDR10,055.19	XDR33,192.17	XDR1,317,555.45
Naira Values in '000	580,185.00		10,013	4,351.00	14,364.00	570,172.00
NIGERIAN EROSION AND WATERSHED MANAGEMENT PROJECT (NEWMAP)						
IDA	XDR10,636,047.74	XDR473,032.93	XDR0.00	XDR0.00	XDR0.00	XDR11,109,080.67
Naira Values in '000	473,033	204,705	0.00	0.00	0.00	4,807,454.66



## SCHEDULE 9a EXTERNAL DEBTS SCHEDULE

For the Year Ended 31st December 2018



CREDITOR	DEMOSTIC DEBTS FOR THE YEAR ENDED 31ST DECEMBER, 2018					
	BALANCE AS AT 31st/12/2017	ADDITION	PRINCIPAL	INTEREST	TOTAL	CLOSING BALANCE AS AT 31/12/2018
	N	N	N	N	N	N
SALARY BAIL-OUT						
FG	17,750,000,000.00	-	1,000,000,000.00	1,551,678,082.19	2,551,678,082.19	16,750,000,000.00
Value in '000	17,750,000	-	1,000,000	1,551,678	2,551,678	16,750,000
INFRASTRUCTURE LOAN						
	9,589,977,204.87	-	225,733,998.70	853,937,148.38	1,079,671,147.08	9,364,243,206.17
Value in '000	9,589,977	-	225,734	853,937	1,079,671	9,364,243
POWER AND AVIATION INTERVENTION FUNDS (PAIF)						
FG	1,442,648,926.11	-	795,007,819.34	598,293,931.29	1,393,301,750.62	647,641,106.77
Value in '000	1,442,649	-	795,008	598,294	1,393,302	647,641
BUDGET SUPPORT FACILITY						
FG	16,869,000,000.00	-	-	2,530,350,000.00	2,530,350,000.00	16,869,000,000.00
Value in '000	16,869,000	-	-	2,530,350	2,530,350	16,869,000
SMALL AND MEDIUM ENTERPRISES LOAN (SME)						
FG	2,000,000,000.00	-	-	-	180,000,000.00	2,000,000,000.00
Value in '000	2,000,000	-	-	-	180,000	2,000,000
COMMERCIAL AGRIC CREDIT SCHEME (CACs)						
FG	346,707,164.53	-	346,707,164.53	8,134,626.99	354,841,791.52	0.00
Value in '000	346,707	-	346,707	8,135	354,842	(0)
ANALYSIS OF DMU RECORDS AND DEDUCTION AT FAAC FOR THE YEAR 2018						
External Debts		687,895	689,866	1,972		
Internal Debts		5,379,493	5,391,513	12,021		
Grand Total		6,067,388	6,081,380	13,992		
				*Foreign Exchange Gain from DMO 2018 report N'000	4,605	
				*XDR = N432.75		





## SCHEDULE 9b EXTERNAL & INTERNAL PUBLIC DEBTS



FOR THE YEAR 2018

EXTERNAL DEBTS STOCKS FOR THE YEAR 2018								
SN	CREDITOR	PROJECT	2017	ADDITION	PRINCIPAL	INTEREST	TOTAL	2018
1	IDA	Multi-States Road	3,195,288		319,533	23,366	342,899	2,875,754
2	IDA	Malaria Control Booster	1,890,851		99,965	13,994	113,959	1,790,886
3	IDA	State Education Sector	7,396,603		86,480	55,314	141,793	7,310,124
4	IDA	Commercial Agric Devt.	5,409,879		-	40,574	40,574	5,409,879
5	IDA	Fadama III	1,793,886		20,851	13,454	34,305	1,773,034
6	IDA	Health System Devt.	580,185		10,013	4,351	14,364	570,172
7	IDA	NEWMAP	4,602,750	204,705	-	-	-	4,807,455
		Sub Total	24,869,441	204,705	536,842	151,053	687,895	24,537,304



## SCHEDULE 9b EXTERNAL & INTERNAL PUBLIC DEBTS

FOR THE YEAR 2018



### INTERNAL DEBTS STOCKS FOR THE YEAR 2018

SN	CREDITOR	PROJECT	2017	ADDITION	PRINCIPAL	INTEREST	TOTAL	2018
1	FGN	Salary Bail-out	17,750,000		1,000,000	1,551,678	2,551,678	16,750,000
2	FGN	Infrastructure	9,589,977		225,734	853,937	1,079,671	9,364,243
3	FGN	Independent Power	1,442,649		795,008	598,294	1,393,302	647,641
4	FGN	Budget Support	16,869,000		-	-	-	16,869,000
5	FGN	Commercial Agric Credit	346,707		346,707	8,135	354,842	(0)
6	FGN	Small & Medium Enterprise	2,000,000		-	-	-	2,000,000
		<b>Sub Total</b>	<b>47,998,333</b>	<b>-</b>	<b>2,367,449</b>	<b>3,012,044</b>	<b>5,379,493</b>	<b>45,630,884</b>
		<b>Grand Total</b>	<b>72,867,775</b>	<b>204,705</b>	<b>2,904,291</b>	<b>3,163,097</b>	<b>6,067,388</b>	<b>70,168,189</b>
		Deduction at FAAC on Debts					6,081,380	
		Deffered Asset on Debts					13,992	
		Foreign Exchange Gain						(4,605)
		Current of Domestic Debts						4,934,898
		Current of External Debts						865,166
		<b>Sub Total Current Debts</b>						<b>5,795,459</b>
		Non Current Domestic Debts						40,695,987
		Non Current External Debts						23,672,138
		<b>Sub Total Non-Current Debts</b>						<b>64,368,125</b>





## SCHEDULE 9c DEDUCTION AT SOURCE

FOR THE YEAR 2018



MONTH (2018)	PRINCIPAL AMOUNT N'000	INTEREST N'000	TOTAL DEBT SERVICE N'000
January	56,829	2,311	59,140
February	57,208	1,933	59,140
March	57,589	1,551	59,140
April	57,973	1,167	59,140
May	58,360	781	59,140
June	58,749	392	59,140
July	-	-	-
August	-	-	-
September	-	-	-
October	-	-	-
November	-	-	-
December	-	-	-
Sub-Total	346,707	8,135	354,842
<b>SALARY BAIL-OUT</b>			
January	219,648	83,333	136,315
February	219,011	83,333	135,678
March	205,306	83,333	121,973
April	217,737	83,333	134,404
May	212,785	83,333	129,452
June	216,463	83,333	133,130
July	211,553	83,333	128,219
August	215,189	83,333	131,856
September	214,553	83,333	131,219
October	209,703	83,333	126,370



## SCHEDULE 9c DEDUCTION AT SOURCE

FOR THE YEAR 2018



November	213,279	83,333	129,945
December	208,470	83,333	125,137
Sub-Total	2,563,699	1,000,000	1,563,699
<b>INFRASTRUCTURAL LOAN FACILITY REPAYMENT(ECA)</b>			
January	89,973	17,913	72,059
February	89,973	18,048	71,925
March	89,973	18,183	71,789
April	89,973	18,319	71,653
May	89,973	18,457	71,516
June	89,973	18,595	71,377
July	89,973	18,735	71,238
August	89,973	18,875	71,097
September	89,973	19,017	70,956
October	89,973	19,159	70,813
November	89,973	19,303	70,669
December	89,973	19,448	70,525
Sub-Total	1,079,671	224,054	855,618
<b>POWER INTERVENTION</b>			
January	116,108	64,152	51,957
February	116,108	64,526	51,582
March	116,108	64,903	51,206
April	116,108	65,281	50,827
May	116,108	65,662	50,447
June	116,108	66,045	50,064
July	116,108	66,430	49,678
August	116,108	66,818	49,291





## SCHEDULE 9c DEDUCTION AT SOURCE

FOR THE YEAR 2018



September	116,108	67,207	48,901
October	116,108	67,600	48,509
November	116,108	67,994	48,115
December	116,108	68,390	47,718
Sub-Total	1,393,302	795,008	598,294
INTERNAL LOAN REPAYMENT			
January	-	-	54,328
February	-	-	55,426
March	-	-	55,426
April	-	-	55,426
May	-	-	55,426
June	-	-	55,426
July	-	-	55,426
August	-	-	60,596
September	-	-	60,596
October	-	-	60,596
November	-	-	60,596
December	-	-	60,596
Sub-Total	-	-	689,866
GRAND TOTAL			6,081,380



## SCHEDULE 10a TREASURY BANK BALANCES

AS AT 31ST DECEMBER 2018



SN	ACCOUNT NAME	BANK NAMES	AMOUNT N'000
1	Kano State Government Federation Account	FCMB	354,439
2	Kano State Government Federation Account	FIDELTY BANK	21,416
3	Kano State Government Salary Account	FCMB	13,724
4	Kano State Government Salary Account	FIDELTY BANK	-
6	Kano State Relief Fund Account	FCMB	5,411
7	Collection of Optic Fibere Right of Way	HERITAGE	183
8	Local Gogernment Payee Account	HERITAGE	118
9	Kano State Ecological Fund Account	HERITAGE	85
10	Kano State Foreign Loan Interest Recovery	UBA	1,766,172
11	Kano State Infrastructure Account	ACCESS BANK	146,254
12	Kano State Foreign Loan Interest Recovery	UBA	6,427
13	Kano State Amana Transport	GT BANK	-
14	Kano State Amana Luxury Taxies Account	FIRST BANK	-
15	Kano State Consolidated IGR Account	ACCESS BANK	1,003
16	Kano State Concessionary Loan Account (ECA)	ACCESS BANK	21,562
17	Kano State Foreign Loan Interest	ACCESS BANK	-
18	Kano State Foreign Loan Interest Recovery	STERLING BANK	1,015,848
19	Kano State Budget Support Facility	ACCESS BANK	88
20	Kano State Car-Loan Account -Min of Fin.	STERLING BANK	322,538
21	Kano State Government Federation Account 2	FIDELTY BANK	-
22	Kano State Housing Project Sales	ZENITH BANK	241,886
23	Kano State Customes & Immigration Recovery	ZENITH BANK	-
24	Kano State Capital Project Account	ZENITH BANK	14,993
25	Kano State Government Aut. & Deg. Vehicle Licences Smart Card	ZENITH BANK	-





## SCHEDULE 10a TREASURY BANK BALANCES

AS AT 31ST DECEMBER 2018



SN	ACCOUNT NAME	BANK NAMES	AMOUNT N'000
26	Kano State Strategic Reserve Account	ZENITH BANK	4,997
27	Kano State Housing Project Sales	FIDELTY BANK	-
28	Presidential Special Intervention Fund	STERLING BANK	-
29	Kano State Special Intervention Fund	STERLING BANK	5,048
30	Kano State Capital Project Account	FIRST BANK	-
31	Kano State Ministry of Finance Allied Payments	FIRST BANK	3,814
32	Kano State Sales of GP Account	JAIZ BANK	332,522
33	Kano State Power Intervention	FIDELTY BANK	2,103,507
34	Kano State Domiciliary Account (\$75,964.41 at N306.7)	UNITY BANK	23,298
35	Office Of Accountant General Call Deposite Account	GT BANK	48
	<b>Sub-Total</b>		<b>6,405,381</b>
	ST KANO		
1	Kano State Sub-treasury	FCMB	2,372,340
2	Kano State Sub-treasury	STERLING	115,594
3	Kano State Sub-treasury	FIDELITY	1
4	Kano State Sub-treasury	ACCESS	146,254
5	Kano State Sub-treasury	ACCESS	2,204
	<b>Sub-Total</b>		<b>2,636,393</b>
	CROWN AGENTS BANK (£177,341.38 @ =N= 391.37 Exchange rate)		69,406
	BOARD OF SURVEY		4,414,642
	<b>GRAND TOTAL (A+B+C)</b>		<b>13,525,822</b>



## SCHEDULE 10b ANNUAL BOARD OF SURVEY ON CASH &

BANK BALANCES OF STATE MDAs AS AT 31ST DECEMBER 2018



SN	NAME OF MDA'S	BANK	A/C NUMBER	N'000
1	Local Govt. Audit	First	2005875492	15
2	Poultry Institute Tukai	Diamond	0030274553	3
3	ABCOA Danbatta	Unity	0017420437	89
4	Abdullahi Wase Specialis Hospital	Access	0039926935	700
5	Abubakar Rimi Television	Eco	2142010472	220
6	Abubakr Imam U. Centre	Eco Bank pPlc	3662007669	76
7	Abuja Liaison Office	Fidelity	5030010334	151
8	Adai-daita Sahu	Unity Bank	0005210440	1
9	Agency for Mass Education	Zenith	1014526502	18
10	Agency for the Control AIDs	First	2023209479	1
11	Aminu Kano College of Islamic & Legal Studies	Granty Trust	0108111423	99
12	Bamali Nuhu Maternity	Sterling	0007522061	2,325
13	Bebeji General Hospital	Zenith	1013270516	253
14	Bureau for Land Management	UBA	1003268624	4,872
15	Civil Service Commission	Unity	0005210165	302
16	College of Arts Science & Rem.	First	2004512620	126
17	College of Nursing & Midwifery	Sterling	0024009882	772
18	Council Affairs Directorate	Polaris Bank	1750011031	2,936
19	D/Tofa General Hospital	First Bank	2013495662	119
20	Danbatta Gen. Hospital	Unity	0017419488	918
21	Dental Centre	Access	0055567013	1,512
22	Deputy Governor's Office	Fidelity	50300066953	10,208
23	Dir. Rural Access and Mobility Project	Keystone	1006773541	606
24	Doguwa General Hospital	Union	0012900733	45
25	Due Process	First Bank	2004900140	16,736





## SCHEDULE 10b ANNUAL BOARD OF SURVEY ON CASH &

BANK BALANCES OF STATE MDAs AS AT 31ST DECEMBER 2018



26	Film Academy	First	2027550045	2
27	Gaya General Hospital	Zenith	1013094684	49
28	General Hospital Bichi	First Bank	2020246413	669
29	Gezawa General Hospital	Access	0052148587	837
30	Government Technical College Albasu	first Bank	2024599708	63
31	Government Technical College bagwai	Stanbic	0014122687	2
32	Government Technical College Bichi	Access	0688998989	1
33	Government Technical College D/Kudu	Unity	0022713009	42
34	Government Technical College D/Tofa	Unity	0022690661	61
35	Government Technical College Dadin Kowa	Polaris Bank	4060011502	1
36	Government Technical College Dambatta	Diamond	0051611028	61
37	Government Technical College Fagge	Stanbic	0008659470	140
38	Government Technical College Gabasawa	Keystone	1006247653	30
39	Government Technical College Gaya	First	3078773801	1
40	Government Technical College Gezawa	Polaris Bank	1766790755	151
41	Government Technical College Gwale	UBA	1017712971	2
42	Government Technical College Kabo	Diamond	0051469572	77
43	Government Technical College Karaye	Unity	0022740009	71
44	Government Technical College Kunchi	First	2024233107	61
45	Government Technical College Makoda	First	2024327905	120
46	Government Technical College Minjibir	Polaris Bank	1766790834	68
47	Government Technical College Nassarawa	Stanbic	0008355617	60
48	Government Technical College Rano	UBA	1017763351	62
49	Government Technical College Rogo	Unity	0022830146	60
50	Government Technical College Sani Abacha	Stanbic	0009223946	102
51	Government Technical College Sumaila	Unity	0025305146	2



## SCHEDULE 10b ANNUAL BOARD OF SURVEY ON CASH &

BANK BALANCES OF STATE MDAs AS AT 31ST DECEMBER 2018



52	Government Technical College Takai	Keystone	1006179497	179
53	Government Technical College Tiga	Zenith	1015541807	275
54	Government Technical College Tofa	Zenith	1015527245	3
55	Government Technical College Ungogo	Diamond	0060931862	61
56	Government Technical College Warawa	Stanbic	0008683228	7
57	Government Technical College Wudil	First	2024493820	86
58	Govt. House, & Administration Policy	FCMB	5182412013	72,708
59	Guidance and Counselling	Keystone	1001464004	2
60	Gwarzo General Hospital	Unity Bank	0020117184	144
61	Hasiya Bayero Pediatric Hospital Zone II	Access	0039940449	315
62	Health Tech. Bebeji	Union	0040353109	2,027
63	High Court Of Justice	UBA	1015289475	39,927
64	History and Culture Bureau	UBA	1004008180	15
65	HMB Gwarzo Zone	UBA	1016128834	22
66	HMB Marmara Mat. & Chid. Hospital	Stanbic	0013458675	505
67	HMB Sabo Bakin Zuwo	Sterling	0001354996	453
68	HMB T/Wada (DRF)	Access	0039940401	226
69	HMB Yada kunya leprosy Hospital	UBA	1012191740	20
70	HMB Zone 1	UBA	1016311607	9
71	HMB Zone 5 Gaya	UBA	1016129068	139
72	HMB. Zone 5 Sumaila Gen. Hospital	Zenith	1011699078	30
73	Horticulture	Zenith	1013450738	1
74	Hospital Management Board	Access	0039926911	6,707
75	Hospital Management Board	UBA	1016128683	16,679
76	Hospitality & Tourism Institute	Diamond	0026150450	12
77	House of Assembly	Unity	3.95104E+12	105,015





## SCHEDULE 10b ANNUAL BOARD OF SURVEY ON CASH &

BANK BALANCES OF STATE MDAs AS AT 31ST DECEMBER 2018



78	I/c Dawanau Psychiatric Hospital	Eco Bank Plc	3332024715	8,154
79	IDH Centre	Polaris Bank	1751071872	228
80	IDH Centre	Eco Bank Plc	5602009524	4,882
81	Imam Wali General Hospital	UBA	1019273601	77
82	Imamu Halliru Memorial Hospital	Stanbic	0018649205	114
83	Informatics Institute	Sterling	0009589428	7
84	Judicial Service Commission	Sterling	0004916489	1,951
85	K.U.T Wudil	First	2031842857	20,073
86	K.U.T Wudil	Zenith	1011874044	165
87	K.U.T Wudil	First	2031842762	695
88	Kabo Cattage Hospital	Zenith	1013072428	189
89	Kaduna Liaison Office	unity	0022056021	1
90	Kano Development Journalism Institute	First	2025297647	1
91	Kano Entrepreneurship development Institute	First	2023845996	6
92	Kano Hisbah Board	Unity	0025465196	1,806
93	Kano Inv. & Properties	Jaiz	0000048813	7,044
94	Kano Inv. & Properties	Granty Trust	0225473008	47,125
95	Kano Inv. & Properties	Fidelity	5060016708	13,080
96	Kano Pillars	Unity	0009099142	18,861
97	Kano Road Traffic Agency	First	2021809284	153
98	Kano state Afforestation	Access	0039942230	151
99	Kano State Bureau of statistic	Diamond	0056159942	278
100	Kano State Censorship Board	SKYE	4090740072	653
101	Kano state Computer centre	FCMB	0871724015	279
102	Kano State Contributory healthcare Mgt. Agency	UBA	1020465268	1,581,833
103	Kano State CRC	Unity	0019816548	1,391



# SCHEDULE 10b ANNUAL BOARD OF SURVEY ON CASH &

BANK BALANCES OF STATE MDAs AS AT 31ST DECEMBER 2018



104	Kano State Driving institute
105	Kano State Drugs & Medical C.s Agency
106	Kano State Farm Mechanization
107	Kano State Fire service
108	Kano state Fisheries Institute
109	Kano State Geo-Information System
110	Kano State Government Printing Press
111	Kano State Housing Corporation
112	Kano State Housing Corporation
113	Kano State Housing Corporation
114	Kano State Housing Corporation
115	Kano State Housing Corporation
116	Kano State Housing Corporation
117	Kano State Internal Revenue Service
118	Kano State Internal Revenue Service
119	Kano State Internal Revenue Service
120	Kano State Internal Revenue Service
121	Kano State Investment & Promotion Agency
122	Kano State Liaison Office Lagos
123	Kano State Library Board
124	Kano State Pilgrims Welfare
125	Kano State Polytechnic
126	Kano State Polytechnic
127	Kano State Polytechnic
128	Kano State Polytechnic
129	Kano State Polytechnic

First Bank	2031970417	208
Granty Trust	0020070114	200
Sterling	0025978695	2
Zenith	1014928405	18
Sterling	0018671547	201
Diamond	0032300412	357
Unity	0006499301	51
Zenith	1012768087	33,052
Dala Building	13000069150	1,555
First	2018168723	14,877
Fidelity	4010204316	1,343
Zenith	1015442416	9,897
Granty Trust	0019992548	33,815
Zenith	1010554848	372
Access	0039932446	48,096
Access	0039942247	4,604
Unity	0005195929	19,032
Zenith	1014807638	556
Unity	0014661554	8
Granty Trust	0020009792	181
FCMB	5085266018	2,727
Zenith	1012306766	171
UBA	1003869825	102
Access	0039931566	5,636
Granty Trust	0020773192	3
UBA	1005283373	72





## SCHEDULE 10b ANNUAL BOARD OF SURVEY ON CASH &

BANK BALANCES OF STATE MDA<sub>s</sub> AS AT 31ST DECEMBER 2018



130	Kano State Polytechnic	Polaris Bank	1751073247	21
131	Kano State Polytechnic	Fidelity	4010823524	732
132	Kano State Qur'anic & Islamiyya Schools Board	First	2027745324	245
133	Kano State Radio Corporation	Zenith	1014417114	2,587
134	Kano State Relief & Rehabilitation Agency	Keystone	1002818501	83
135	Kano State Servicom Directorate	UBA	1019287242	419
136	kano State Sport Commission	unity	0005185984	8,138
137	Kano State Tourism Board	UBA	1003686994	305
138	Kano State Transport Authority	Fidelity	4010080394	3,014
139	Kano State Water Board	Zenith	1013484744	6,332
140	Kano State Water Board	UBA	1001062550	633
141	Kano State Water Board	UBA	1001047915	87,193
142	Kano State Water Board	UBA	1001047355	39,315
143	Kano Zoo	UBA	1019952340	700
144	KANSIEC	Granty Trust	0237585807	12
145	KARMA	First Bank	2024887012	3,201
146	KAROTA	First Bank	2021809284	25,224
147	KASCO	Unity	0005195857	1,359
148	KNARDA	Zenith	1010531410	340
149	KNUPDA	Granty Trust	1827229110	38,472
150	KSSSSMB	Unity	397-590919-1-3-0	245,999
151	Kura General Hospital	Polaris Bank	1751096400	95
152	Kwankwaso Cot. Hospital	UBA	1017772289	139
153	Law Reform Commission	FCMB	1076933019	2,725
154	Livestock Institute	Diamond	0026989551	3
155	Ministry for Local Government	First	2001551613	455



## SCHEDULE 10b ANNUAL BOARD OF SURVEY ON CASH &

BANK BALANCES OF STATE MDAs AS AT 31ST DECEMBER 2018



156	Ministry of Agriculture	Unity	0585423030	132,021
157	Ministry of Commerce, Co-op. & Tourisms	Sterling	0002909214	3,203
158	Ministry of Education	Zenith	1010446732	16,529
159	Ministry of Enviroment	Zeneth	1010308917	158
160	Ministry of Finance	Unity	0006499239	34,164
161	Ministry of Health	Sterling	0005843531	57,345
162	Ministry of Information	FCMB	5052569016	27,568
163	Ministry of Justice	Union	0021830047	1,418
164	Ministry of planning and budget	FCMB	0873998012	41,994
165	Ministry of Water resource	Unity	0005238093	37
166	Ministry of Women Affairs	Fidelity	5030071508	17,410
167	Ministry of Work,Housing & Transport	Zenith	6010808492	19
168	Minjibir General Hospital	FCMB	0338069020	348
169	Minstry of Rural & Comm. Dev.	FCMB	5075893019	10,210
170	Muhammad Abubakar Rimi S/Gari MKT	First Bank	2005490970	194
171	Murtala Mohd Specialist	Access	0039942340	5,172
172	NEWMAP	Granty Trust	0213116519	253,236
173	Office of the Auditor General	First	2005875492	15
174	Office of the Head of Service	Zenith	1012641737	6,005
175	Pension Fund Trustees	Fidelity	5030025556	210,700
176	Primary Health care Management	Zenith	1013093993	810
177	Primary Health care Management	Zenith	1015027642	9,046
178	Primary Health care Management	Zenith	1013499100	52,233
179	Primary Health care Management	Zenith	1013360567	14,947
180	Private & Voluntary Inst. Board	Zenith	1014299503	1
181	Protocol Directorate	FCMB	5260265018	4,005





## SCHEDULE 10b ANNUAL BOARD OF SURVEY ON CASH &

BANK BALANCES OF STATE MDAs AS AT 31ST DECEMBER 2018



182	Public Account Com.	Union	0036431831	201
183	Public Complants & Anti-Corruption	Zenith	1014816140	24
184	Rano General Hospital	U.B.A	1015849781	328
185	REMASAB	Unity	0005193523	60,645
186	REPA Directorate	FCMB	5084825014	170,830
187	REPA Directorate	Fidelity	5030052305	27,911
188	REPA Directorate	Unity Bank	0014219931	16,558
189	Research & Documentation.	Diamond	0071802979	1,573
190	RMK CAS Tudun Wada	Unity	0023727018	257
191	Road Traffic Department	Granty Trust	0165909795	153
192	Rogo General Hospital	Access	0039934646	90
193	Rural Electriciy Board	Sterling	0009783417	39
194	RUWASA	UBA	1000915233	867
195	S.A Political Affairs	Zenith	1014496759	128
196	Sa'adatu Rimi College of Education	Zenith	1012084635	7,836
197	Scholarship Board	Unity	0580999/001/003	653
198	School of Anatheisia	Jaiz	0001137338	1,011
199	School of Basic Mideifery Gezawa	FCMB	269704519	751
200	School of Basic Midwifery Danbatta	FCMB	1767900018	2,114
201	School of Basic Midwifery Kano	FCMB	1637617011	1,670
202	School of Health Tech, Kano	Union	0034241436	2,770
203	School of Hygiene	Union	0030937740	37,827
204	School of Mideifery Gwarzo	FCMB	5101000024	723
205	School of Mideifery, Danbatta	FCMB	1767900018	2,114
206	School of Nursing Kano	First Bank	2004256043	907
207	School of Nursing Madobi	First	2029132999	2,218



## SCHEDULE 10b ANNUAL BOARD OF SURVEY ON CASH &

BANK BALANCES OF STATE MDAs AS AT 31ST DECEMBER 2018



208	Science & Technical School Board	SKYE	4030012481	90,459
209	SDG's CGS Project	First Bank	2029947720	147,146
210	SDG's CGS Project	First Bank	2031471512	16,903
211	Shariah Commission	Keystone	1001149573	451
212	Shariah Court of Appeal	UBA	1015348758	1,597
213	Shariah Court of Appeal	UBA	1015352612	16,772
214	Shehu Minjibir Boarding Primary School	Stanbic	0011484784	75
215	Sheik Jidda Hospital	Access	0039939122	389
216	Sir Sunusi General Hospital	Access	0039932491	912
217	Special Service Directorate	Fidelity	5147937014	67,783
218	SSG's Office (Special Duties)	Zenith	1012811952	237
219	SSG's Office (A.G.S Office)	Granty Trust	0115201126	26,330
220	Streetlight Committee	Zenith	1012817129	5,400
221	SUBEB	Zenith	1014762120	6,163
222	Sustainable Kano Project	Granty Trust	0020025729	9
223	Tiga General Hospital	Unity Bank	0016122235	216
224	TRIUMPH	Access	0703035008	1,131
225	Waziri Shehu Gidado Gen. Hospital	Access	0039932501	174
226	Wreca Kano State	Zenith	1010272038	8,296
227	Wreca Kano State	Zenith	1010563886	60
228	Wudil General Hospital	Zenith	1011681116	520
229	Youth Directorate for Econ. Empowerment	Granty Trust	0109846434	601
230	Yusuf Maitama Sule University	Zenith	1013279375	138,288
231	Zakkah & Hubusi Commission	Sterling	0002634194	215
	<b>TOTAL</b>			<b>4,414,642</b>





## SCHEDULE 11 RECEIVABLES 2018



PARTICULARS		AMOUNT N'000	AMOUNT N'000
1	CAR LOAN		
	Balance as at 1/1/2018	621,754	
	Payment (Disbursement during the year 2018)	-	
	<b>Sub-Total</b>	<b>621,754</b>	
	Less repayment 2018 (payroll & off payroll)	233,170	388,584
2	SMALL SCALE		
	Balance as at 1/1/2018	529,125	
	Payment during the year 2018		
	<b>Sub-Total</b>	<b>529,125</b>	
	Less repayment 2018	-	529,125
3	LUXURY BUSES & TAXIES		
	Balance as at 1/1/2018	171,730	
	Payment during the year 2018	-	
	<b>Sub-Total</b>	<b>171,730</b>	
	Less repayment 2018(FCMB,Gtb & First bank)		171,730
			-
	<b>Receivables as at 31/12/2018</b>		<b>1,089,438</b>



## SCHEDULE 12 STATE INVESTMENT 2018



INVESTMENT	ORIGINAL VALUE			CURRENT VALUE			LOSS/GAIN
	UNIT N'	RATE N'	AMOUNT N'	UNIT N'	RATE N'	AMOUNT N'	AMOUNT N'
<b>A QUOTED COMPANIES</b>							
1 Sterling (NAL Marchant Bank Plc)	10,000,000	1.10	11,000,000.00	5,263,157	1.90	9,999,998.30	(1,000,001.70)
2 Access Bank Plc (Intercontinental Bank)	1,833,150	1.45	2,658,068.00	65,469	6.80	445,189.20	(2,212,878.80)
3 Afribank Plc	2,373,480	1.82	4,319,733.00	-	-	-	(4,319,733.00)
4 Unity Bank	633,336,356	0.50	316,668,179.50	78,564,411	1.07	84,063,919.77	(232,604,259.73)
<b>Sub Total</b>			<b>334,645,980.50</b>			<b>94,509,107.27</b>	<b>(240,136,873.23)</b>
<b>B UNQUOTED COMPANIES</b>							
1 NNDC	51,300,000	1.00	51,300,000.00	51,300,000	1.00	51,300,000.00	-
2 KSIP	456,000,000	1.00	456,000,000.00	456,000,000	1.00	456,000,000.00	-
3 Dala Building	1,232,863,792	1.00	1,232,863,792.00	1,232,863,792	1.00	1,232,863,792.00	-
<b>Sub Total</b>			<b>1,740,163,792.00</b>	<b>-</b>		<b>1,740,163,792.00</b>	<b>-</b>
<b>C MANAGED FUND</b>							
1* Sovereign Wealth Fund			26,003,805,323.00			3,115,860,510	(22,887,944,813.00)
2 Housing (Amana, Bandirawo & Kwankwasiyya)			23,912,247,151.12			23,912,247,151.12	-
3 Niger Delta Power Holding Company (Shares)			9,722,222.22	19,387,708	1.00	19,387,708	9,665,485.78
<b>Sub Total</b>			<b>49,925,774,696.34</b>	<b>-</b>		<b>27,047,495,369</b>	<b>(22,878,279,327.22)</b>
<b>GRAND TOTAL</b>			<b>52,000,584,468.84</b>			<b>28,882,168,268</b>	<b>(23,118,416,200.45)</b>
<b>* SOVEREIGN WEALTH FUND</b>			<b>AMOUNT</b>				
As at stated 31/12/2017			26,003,805				
Less overcast			24,481,418				
Value as at 31/12/2012			1,522,387				
Add Omission 2016 (\$2,794,171.92 at N304.5)			850,825				
Add Omission 2017 (\$2,430,929.21 at N305.5)			742,648				
<b>As restated 31/12/2017</b>			<b>3,115,861</b>				





## SCHEDULE 13 PAYABLES & OTHER LIABILITIES



DESCRIPTION	AMOUNT N'000	AMOUNT N'000
Balance b/d		11,898,449
Add:		
Receipt	-	-
Total Receipts		11,898,449
LESS:		
VAT	297,817	
WHT	273,031	
STAMP DUTY	45,290	
Retention	30,273	
Other payment to FIRS	158,502	
Total Payment		804,914
Closing Balance as at 31st Dec, 2018 (A)		11,093,535
<b>CONTRACTORS LIABILITIES</b>		
Opening Balance		5,098,760
Addition during the year (2018)		-
Settlement during the year (2018)	-	783,979
Closing Balance as at 31st Dec, 2018 (B)		4,314,781
<b>GRAND TOTAL (A+B)</b>		<b>15,408,316</b>



GOVERNOR GANDUJE INSPECTING FACILITIES INSTALLED AT SKILL ACQUISITION CENTER







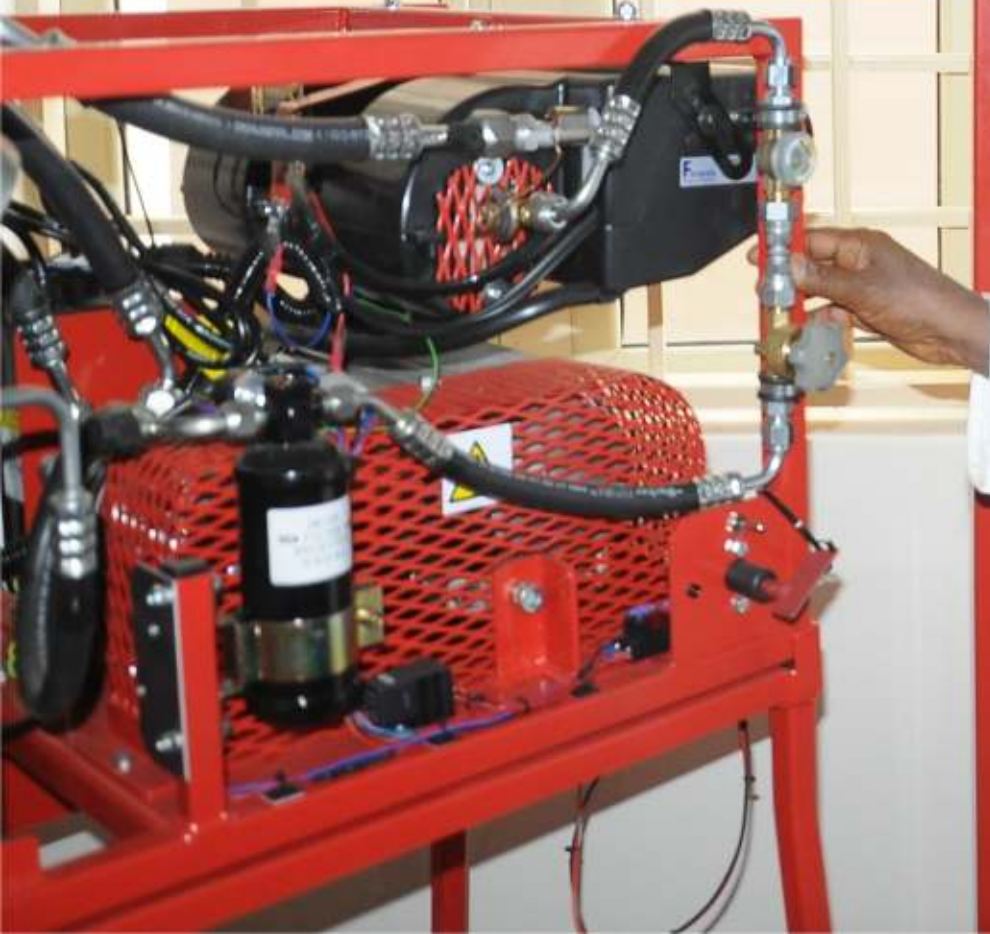
**Branded New Installed  
Equipment at New Skill  
Acquisition Center**








GOVERNOR GANDUJE INSPECTING FACILITIES INSTALLED AT SKILL ACQUISITION CENTER





GOVERNOR  
GANDUJE  
INSPECTING  
FACILITIES  
INSTALLED  
AT SKILL  
ACQUISITION  
CENTER





*Prepared by:*

**OFFICE OF THE ACCOUNTANT GENERAL**  
**MINISTRY OF FINANCE & ECONOMIC DEVELOPMENT**  
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