

KANO STATE (APPROVED) ESTIMATES, 2015 REVENUE

ORGANISATION: 39 MINISTRY OF FINANCE

SUB-ORGANISATION: 39160 BOARD OF INTERNAL REVENUE

CODE	DESCRIPTION	2014 ACTUAL REVENUE (JAN.-NOV.) N	2014 REVISED ESTIMATES N	2015 ESTIMATES N
	REVENUE GENERAL	12,471,265,892	24,716,076,500	24,729,000,000
3200	State Taxes General	12,108,172,125	21,867,076,500	22,730,000,000
3201	Pay-as-you-earn (paye)	9,842,731,094	12,000,000,000	12,000,000,000
3202	Direct Assessment	209,375,868	3,600,000,000	2,200,000,000
3203	Penalty For Offences	589,697	60,000,000	5,000,000
3204	Capital Gains Tax		50,000,000	5,000,000
3205	Withholding Tax On Dividend	75,793,578	300,000,000	300,000,000
3206	Withholding Tax On Rent	21,083,839	350,000,000	350,000,000
3207	Withholding Tax On Bank Interest	233,098,959	1,607,076,500	1,607,076,500
3208	Withholding Tax On Directors Fees	1,954,084	100,000,000	3,600,000,000
3209	Withholding Tax On Contracts	218,987,515	2,200,000,000	712,923,500
3210	Kano State Development Levy	214,500	200,000,000	50,000,000
3211	Other Direct Taxes	1,504,342,990	1,400,000,000	1,900,000,000
3300	Licences - General	266,439,500	2,300,000,000	1,450,000,000
3301	Motor Vehicle Licenses	30,003,050	1,300,000,000	300,000,000
3302	Driver Licence & Learners Permit	23,397,000	300,000,000	300,000,000
3303	Vehicle Plate Number	213,039,450	600,000,000	800,000,000
3311	Other Licenses		100,000,000	50,000,000
3400	Fines & Fees General	96,654,266	549,000,000	549,000,000

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3404	Vehicle Registration And Weighting Fees	25,978,288	250,000,000	250,000,000
3405	Driving License Registration Forms		20,000,000	20,000,000
3407	Stamp Duties & Penalties	32,141,486	100,000,000	100,000,000
3408	Taxi Registration	13,903,526	50,000,000	50,000,000
3409	Vehicle Hackney Permit	4,778,331	15,000,000	15,000,000
3410	Miscellaneous	14,048,365	100,000,000	100,000,000
3411	Driver's Badge	2,902,135	7,000,000	7,000,000
3412	Conductors Badge	2,902,135	7,000,000	7,000,000

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RECURRENT EXPENDITURE

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	PERSONNEL COST (MAIN) GENERAL	379,007,615	416,256,310	430,017,000
0110	Salaries And Wages - General	219,300,932	240,754,460	248,754,460
0111	Basic Salary	219,300,932	240,754,460	248,754,460
0120	Benefits And Allowances General	145,357,804	159,733,850	163,494,540
0121	Housing / Rent Allowances	63,431,550	69,705,000	69,705,000
0122	Transport Allowances	45,511,830	50,013,000	53,013,000
0123	Meal Subsidy	4,843,020	5,322,000	5,322,000
0124	Utility Allowance	10,079,160	11,076,000	11,076,000
0126	Entertainment Allowance	984,484	1,081,850	1,081,850
0129	Leave Grant		10T	10T
0132	Ramadan/ Sallah Gesture	6,719,440	7,384,000	7,384,000
0135	Domestic Servant Allowance	2,694,510	2,961,000	3,721,690
0136	Medical Allowance	11,093,810	12,191,000	12,191,000
0140	Employer Social Contribution	14,348,880	15,768,000	17,768,000
0142	Pension Contribution	14,348,880	15,768,000	17,768,000

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	GOODS AND NON-PERSONNEL SERVICES GENERAL	136,420,462	272,000,000	272,000,000
0201	Transport & Travelling General	5,249,998	7,000,000	7,000,000
0202	Local Transport And Traveling	3,749,999	5,000,000	5,000,000
0203	International Transport And Traveling	1,499,999	2,000,000	2,000,000
0205	Transport & Travel (training) General	1,499,999	2,000,000	2,000,000
0206	Local Transport And Traveling (training)	1,499,999	2,000,000	2,000,000
0210	Utilities General	2,624,996	3,500,000	3,500,000
0211	Electricity Charges	374,999	500,000	500,000
0212	Telephone Charges	374,999	500,000	500,000
0213	Internet Access Charges	374,999	500,000	500,000
0214	Satellites Broadcasting Access Charges	374,999	500,000	500,000
0215	Water Rates & Charges	187,502	250,000	250,000
0216	Sewarage Charges	187,499	250,000	250,000
0217	Other Utility Charges	749,999	1,000,000	1,000,000
0220	Materials And Supplies General	9,449,990	11,600,000	11,600,000
0221	Office Materials And Supplies	749,999	1,000,000	1,000,000
0222	Library, Books And Periodicals	74,999	100,000	100,000
0223	Computer Materials And Supplies	3,749,997	4,000,000	4,000,000
0224	Printing Of Security Documents	2,999,999	4,000,000	4,000,000

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0225	Printing Of Non Security Documents	749,999	1,000,000	1,000,000
0228	Uniforms And Other Clothing	374,999	500,000	500,000
0230	Teaching Aids Materials	374,999	500,000	500,000
0231	Other Materials And Supplies	374,999	500,000	500,000
0240	Maintaenance Services General	3,749,995	6,000,000	6,000,000
0241	Maintanance Of Motor Vehicles	1,125,000	1,500,000	1,500,000
0242	Maintenance Of Office Furniture	749,999	1,000,000	1,000,000
0243	Maintenance Of Building (office)	749,999	1,000,000	1,000,000
0245	Maintenance Of Other Infrastructures	374,999	500,000	500,000
0246	Maintenance Of Office Equipments	374,999	500,000	500,000
0247	Maintenance Of Computer & It Equipments		500,000	500,000
0248	Maintenance Of Plant/generators		500,000	500,000
0249	Other Maintenance Services	374,999	500,000	500,000
0250	Training General	749,999	1,000,000	1,000,000
0251	Local Training	749,999	1,000,000	1,000,000
0260	Other Services General	3,899,998	5,200,000	5,200,000
0261	Security Services	1,499,999	2,000,000	2,000,000
0262	Cleaning And Fumigation Services	149,999	200,000	200,000
0263	Office Accommodation Rent	2,250,000	3,000,000	3,000,000

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0270	Consulting And Professional Services General	2,495,247	3,327,000	3,327,000
0271	Financial Consulting	374,999	500,000	500,000
0273	Legal Services	1,499,999	2,000,000	2,000,000
0277	Other Professional Services	599,999	800,000	800,000
0278	Committee & Commission Of Enquiry	20,250	27,000	27,000
0280	Financial General	20,250	27,000	27,000
0281	Bank Charges	20,250	27,000	27,000
0290	Fuel And Lubricant General	9,187,496	12,250,000	12,250,000
0291	Motor Vehicle Fuel Cost	2,999,999	4,000,000	4,000,000
0292	Generator Fuel Cost	5,249,999	7,000,000	7,000,000
0293	Cooking Gas/ Fuel Cost	187,499	250,000	250,000
0294	Other Fuel Cost (diesel)	749,999	1,000,000	1,000,000
0300	Miscellaneous General	96,367,494	218,596,000	218,596,000
0301	Refreshment And Meals	1,499,999	2,000,000	2,000,000
0302	Honorarium And Sitting Allowance Payments	2,250,000	3,000,000	3,000,000
0303	Publicity And Advertisements	12,500,000	30,000,000	30,000,000
0305	Postage And Courier Services	374,999	500,000	500,000
0306	Welfare Packages	34,382,250	90,896,000	90,896,000
0307	Subscription To Professional Bodies	1,499,999	2,000,000	2,000,000

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0308	Sporting Activities	149,999	200,000	200,000
0313	Other Miscellaneous Expenses	43,710,248	90,000,000	90,000,000
0500	Grants And Contribution General	1,125,000	1,500,000	1,500,000
0501	Contribution To Local Organisations	1,125,000	1,500,000	1,500,000

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CAPITAL EXPENDITURE

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	CAPITAL INVESTMENT GENERAL	15,006,132	135,000,000	130,000,000
2100	Purchase Of Furniture & Equipment - General		55,000,000	55,000,000
2101	Purchase Of Office Furniture		50,000,000	50,000,000
2103	Purchase Of Computer Equipment		5,000,000	5,000,000
2200	Acquisition Of Land & Buildings - Geneal		60,000,000	60,000,000
2202	Purchase/construction Of Offices		60,000,000	60,000,000
2300	Rehabilitation/repairs - General	15,006,132	20,000,000	15,000,000
2301	Rehabilitation Of Office	12,323,519	16,693,913	10,000,000
2306	Rehabilitation Of Educational Institutional Buildings	2,682,613	3,306,087	5,000,000