

Kano State Government



Local Government Planning and Budget Process Guideline

Updated March 2025

Table of Contents

Preface.....	Error! Bookmark not defined.
Acknowledgments.....	iv
Abbreviations and acronyms	v
1. Introduction.....	1
1.1 Purpose of the Guideline	1
1.2 Structure of the Guideline	1
1.3 How to use the Guideline	2
1.4 Local Government System in Nigeria.....	3
1.5 Legal and Regulatory Framework Local Government Planning and Budgeting in Kano State	4
1.6 Institutional Framework for Local Government Planning and Budgeting	5
1.7 Local Government Chart of Account.....	6
2. Linking Policy, Planning and Budgeting.....	8
2.1 Overview	8
2.2 Medium-Term Fiscal Forecasting.....	8
2.3 Local Government Development Planning.....	9
2.4 Annual Budgeting.....	10
2.5 Policy and Budget Monitoring and Evaluation	10
2.6 Planning and Budget Process Calendar	10
3. Local Government Fiscal Framework Projections	13
3.1 Overview	13
3.2 Revenue Sources for Local Government Councils	14
3.3 Historical Performance Analysis	16
3.4 Forecasting Federation Account Transfers, State IGR Share, and Internal Revenue	17
3.5 KNSG EFU-FSP-BPS TWG	18
3.8 Approval of LGC Medium Term Fiscal Framework and Accompanying Policy Brief.....	18
3.7 Transmitting the LGC Medium Term Fiscal Framework and accompanying brief to LGC.....	18
4. Local Government Medium Term Planning Process.....	19
4.1 Overview	19
4.2 Developing Policies and Priorities.....	19

4.3	Setting up the Local Government Planning and Budget Committee.....	20
4.4	Review of Kano State and Local Government Development Plans and Other Relevant Documents and Data.....	21
4.5	Developing Tentative Goals, Priorities, Targets and Strategies.....	21
4.6	Stakeholders Consultation	22
4.7	Preparation of Draft Local Government Development Plan	23
4.8	Stakeholders Validation of Draft Local Government Development Plan	23
4.9	Approval and Publication of the Local Government Development Plan.....	23
4.10	Rollover of the Local Government Development Plan	23
5.	Annual Budget Process.....	25
5.1	Overview	25
5.2	Budget Planning, Preparation, and Approval	25
5.3	Budget Execution and Control	31
5.4	Supplementary Budgeting and Budget Amendments	34
6.	Budget Performance Review, Monitoring and Evaluation	36
6.1	Overview of Budget Performance Review, Monitoring and Evaluation.....	36
	The objective of this section is to provide tools and mechanisms to enhance capacity for budget performance reporting and monitoring.....	36
6.2	Budget Performance Reporting	36
6.3	Budget Performance Monitoring and Reporting.....	37
Annexes	40
	Annex 1 – Worksheets for Gathering Data	41
	Annex 2 – Gender and Social Inclusion Checklist.....	57
	Annex 3 - Sample Tables for Sector/Departmental Priorities, Objectives, Targets, Strategies	63
	Annex 4 – The Outline and Content of Local Government Development Plan	66
	Annex 5 – Forecasting Techniques for Internal Revenue	69
	Annex 6 – Kano State Local Governments Chart of Accounts	70

Figures

Figure 1 Overview of Guideline Structure.....	1
Figure 2 Institutional Relationships	6
Figure 3 Overview of LG Planning and Budgeting Process	8
Figure 4 Fiscal Projections Process	14
Figure 5 Vertical Sharing Ratios for Statutory Allocation and VAT	16
Figure 6 Overview of Medium-Term Planning Process.....	19
Figure 7 Activities undertaken by the Local Government Planning and Budget Committee	21
Figure 8 Consultation Process.....	22
Figure 9 Overview of Key Activities in Annual Budget Process.....	25
Figure 10 Budget Consultation Process	27

Tables

Table 1 Structure of the National Chart of Account.....	7
Table 2: Planning and Budget Calendar	10
Table 3: Composition and Functions of LG Planning and Budget Committee	20
Table 4 Structure of Budget Template.....	27

APPROVAL PAGE

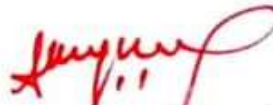
I, the undersigned, and the Executive Governor of the great State of Kano, hereby approve the revised **Local Government Budget and Planning Guideline** which has been meticulously developed in response to the prevailing economic challenges and global economic volatility. This manual outlines our comprehensive strategy for stimulating sustainable economic growth, strengthening public institutions, and ensuring the equitable distribution of opportunities for all citizens of Kano State.

Under my leadership, the Kano State Government is not only committed to addressing the immediate economic crisis but also to transforming these challenges into opportunities for growth and resilience. The vision for a dynamic, diversified, and competitive economy by 2025 is a path we are determined to follow, driven by transparency, human capital development, and a steadfast commitment to progress.

This guideline reflects the collaborative efforts of the Kano State Government and our development partners. It serves as a strategic framework for achieving the economic transformation of Kano State, with a focus on private sector engagement, investment promotion, and the rule of law.

The successful implementation of this guideline is crucial for realising our shared objectives. Therefore, I hereby endorse its contents and direct all relevant authorities to take the necessary steps to ensure its effective execution.

Approved by:



**Gov. Abba K. Yusuf
of Kano State**

Date: *AK* 31/03/25

Foreword

The Local Government Budget and Planning Guideline, first introduced some time ago, has now undergone thorough revisions to reflect the evolving realities of local governance and the shifting national economic landscape. In particular, the updated plan takes into account the strategic direction of the state, especially as the Federal Government intensifies its efforts to reinvigorate Local Government Autonomy, following the transformation ushered in by the new administration.

This revised Local Government Budget and Planning Guideline is specifically designed to respond to the current economic challenges, as well as the volatility in the global economy. The Kano State Government acknowledges that while the economic crisis presents significant challenges, it also provides opportunities for growth. We are committed to seizing these opportunities, implementing strategic measures to mitigate the challenges, and ensuring that Kano emerges from this crisis stronger, more resilient, and wiser.

The policy objectives of His Excellency, the Executive Governor of Kano State, Alhaji Abba Kabir Yusuf, are focused on fostering sustainable economic growth while ensuring that a record number of our citizens benefit equitably from this growth. To achieve these objectives, we will continue to deepen reforms in the business environment, intensify investment promotion, and facilitate private sector engagement, encouraging them to take calculated risks and invest capital. This Guideline will also emphasize the development of human capital, increased investment in infrastructure, the strengthening of public institutions for improved efficiency, and the promotion of transparency, accountability, and adherence to the rule of law.

Our vision for Kano State is to build a dynamic, diversified, and competitive economy, such that by 2025, Kano will be a more prosperous society where all citizens can realize their full potential in a secure and dignified environment. Achieving this vision will require concerted action across multiple fronts, and this Local Government Budget and Planning Guideline succinctly captures these required actions.

I would like to express my sincere gratitude to our development partners, especially the Partnership for Agile Governance and Climate Engagement (PACE), the Ministry of Planning and Budget, and all local government staff members, for their invaluable contributions and support in the development of this Guideline. I also encourage all citizens and stakeholders to continue supporting the government's efforts as we embark on this journey towards a brighter, more prosperous future for our people and generations to come.

May Allah continue to bless our efforts, and may He continue to bless Kano State and Nigeria at large.



Mohammed Tajo Othman,
Honourable Commissioner,
Ministry for Local Government and Chieftaincy Affairs

Acknowledgment

The Kano State Local Government Budget and Planning Guideline outcome of meticulous reviews and validated, reports and pronouncements and actions of key figures in the administration. It benefits significantly from extensive stakeholder consultations on Local Government priorities and the desired future for the Local government. The new Plan has been painstakingly developed as a sure-footed to the Local Government budget and plan guideline that seeks the structural transformation of the of the stakeholders.

On behalf of the entire Kano State Local Governments, I wish to thank all those who have contributed towards the successful completion of the exercise. I would like to acknowledge and appreciate in particular, the valuable contributions of the **Partnership for Agile Governance and Climate Engagement (PACE) Teams**, Local Government Staff and the Staff of the Ministry.

The participation in technical workshops and Focused Discussions during the exercise is a clear demonstration of the Local Government's commitment to openness and transparency in the planning process. It also attests to the desire of the Local Governments to identify the public's perspective on development planning. I wish to thank them for sacrificing their time to attend these events.

The review of the Local Government Budget Planning was professionally coordinated by Planning, Research and Statistic Department Ministry for Local Government. The Directorate Planning Research and Statistics played key roles in mobilizing the staff of the Ministry for the exercise and in organizing workshops, Focused Group Discussions and other fora. I sincerely appreciate their efforts and solemnly solicit for their future cooperation in the implementation of the Local Government Planning Guideline.

All these efforts towards the development of Local Government Planning Guideline, would have come to naught without the support and commitment of His Excellency Governor, Alhaji Abba Kabir Yusuf. Indeed, the exercise was inspired and guided by his leadership philosophy as articulated in his inspirational public speeches, and from his practical approach to the reformation of governance and service. I cannot thank him enough.

I am confident that His Excellency will demonstrate the same zeal and commitment in ensuring that Local Government Budget and Planning Guideline is implemented for the good of the citizens of Kano State.

Thank you all and God Bless



Hon. Sa'adatu Salisu Yusha'u
State Chairperson ALGON, Kano.

Abbreviations and acronyms

AGAs	Autonomous Government Agencies
AIE	Authority to Incur Expenditure
AR	Actual Revenues
BPS	Budget Policy Statement
CBN	Central Bank of Nigeria
CBOs	Community-Based Organizations
CDAs	Community Development Associations
COA	Chart of Accounts
COFOG	Classification of Functions of Government
CSOs	Civil Society Organisations
DBPRS	Director of Budget, Planning, Research and Statistics
DFID	Department for International Development
DFS	Director of Finance and Supply
DVEA	Departmental Vote Expenditure Account
EFU	Economic and Fiscal Update
ExCo	Executive Committee
FAAC	Federation Account Allocation Committee
FBOs	Faith Based Organisations
FM	Financial Memoranda
FRA	Fiscal Responsibility Act (Federal Government)
FRL	Fiscal Responsibility Law (Kano State)
FSP	Fiscal Strategy Paper
FX	Foreign Exchange
G&SI	Gender and Social Inclusion
GDP	Gross Domestic Product
GFS	Government Finance Statistics
IBA	Independent Budget Analysis
IGR	Internally Generated Revenue

Kano State Local Government Planning and Budget Guideline

IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standard
JAAC	Joint Account Allocation Committee
KDSG	Kano State Government
KMs	Kilometres
KPIs	Key Performance Indicators
LGC	Local Government Council
LGRET	Local Government Revenue Estimation Tool
MDA	Ministry Department and Agency
MS	Microsoft
MTFF	Medium Term Fiscal Framework
NBS	National Bureau of Statistics
NCOA	National Chart of Accounts
PEs	Public Enterprises
PFM	Public Financial Management
PIs	Performance Indicators
PPL	Public Procurement Law
RP	Revenue Performance
SG	State Government
SHoA	State House of Assembly
TWG	Technical Working Group
VAT	Value Added Tax
WEO	World Economic Outlook
ZBB	Zero Based Budget

1. Introduction

1.1 Purpose of the Guideline

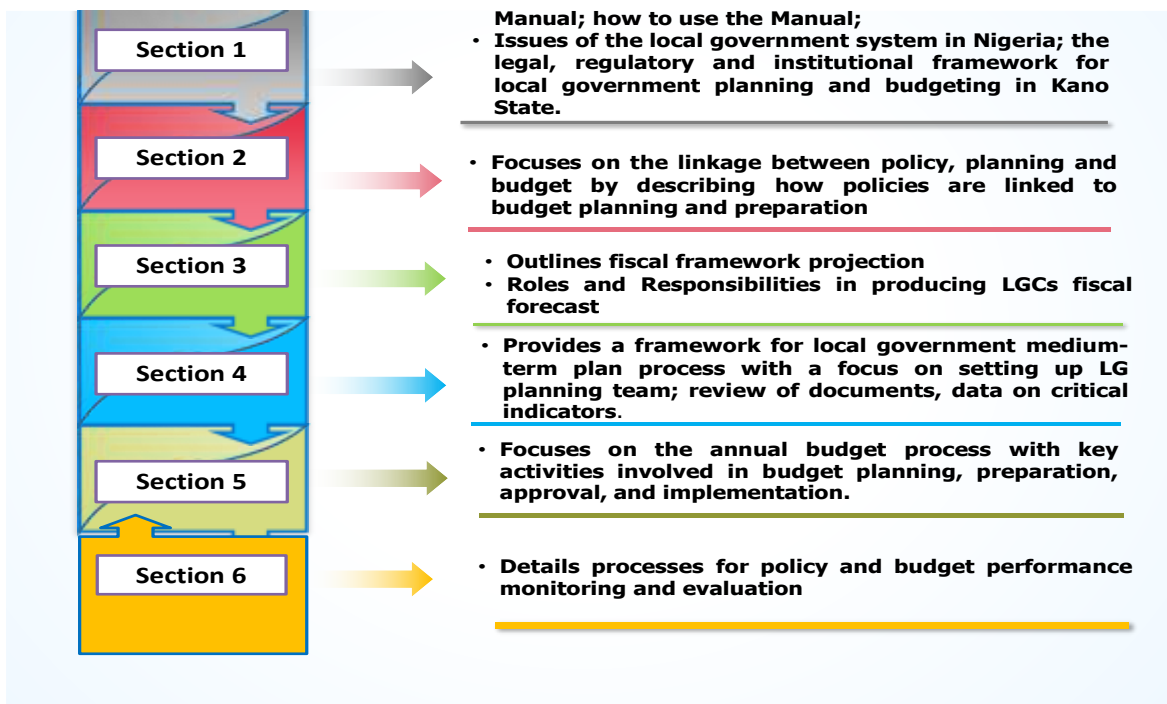
This Guideline defines practices that Local Government Councils (LGCs) in Kano State should adopt to plan and prepare their budgets with practical step-by-step guides and tools to make the process easy and understandable. It is aimed at giving insight into addressing issues around:

- How to provide sustainable and equitable social and economic services for the general well-being of men, women, and children;
- How to guarantee that economic and social development take place in a planned, equitable, and harmonious manner;
- How to ensure that activities undertaken are consistent with relevant government laws and policies;
- How to encourage involvement of all stakeholders in the budgeting process; and
- How to ensure programmes and activities are undertaken to address the needs of women, men, and people with special needs.

1.2 Structure of the Guideline

This Guideline includes six (6) main sections for ease of comprehension and effective usage.

Figure 1 Overview of Guideline (Manual) Structure



1.3 How to use the Guideline

The Guideline will serve as a reference for the Kano State Government and LGCs executive and legislative arms. It describes the stages and processes involved in planning, preparing, implementing, monitoring, and evaluating budgets and clearly explains how policy is linked to these processes.

By using this Guideline, government officials will better understand and appreciate the stages and processes involved in budgeting. This will enable them to prepare and implement realistic budgets and track budget performance to ensure transparency and accountability in the use of public resources and achieve agreed strategic objectives.

The Guideline also includes several Annexes and Appendices (in separate MS Excel and MS Word documents) that LGCs can use as part of their Planning and Budgeting Process:

- Annex 1 – Data Worksheets (supporting step 2.2 of the process)
- Annex 2 – Gender and Social Inclusion (G&SI) Checklist which supports numerous steps in the Planning and Budgeting Process
- Annex 3 – Sample Planning Tables (supporting steps 2.3 and 2.5 in the process)
- Annex 4 – Outline and Content of Local Government Development Plan which supports numerous steps in the Planning and Budgeting Process
- Annex 5 – Forecasting Techniques for Internal Revenue
- Annex 6 – Kano State Local Governments Chart of Accounts
- Appendix 1 – Kano State Local Governments MS Excel Budget Preparation Template (Separate document)
- Appendix 2 – Kano State Local Governments MS Excel Budget Preparation User Guide (Separate document)
- Appendix 3 – Kano State Local Governments MS Word Budget Publication Template (Separate Document)
- Appendix 4 – Kano State MS Excel Consolidated Local Governments Budget Template (Separate document)
- Appendix 6 – Kano State MS Word Consolidated Local Governments Budget Publication Template (Separate document)
- Appendix 7 – Kano State MS Excel Budget Performance Reporting Template (Separate document)
- Appendix 8 – Kano State MS Word Budget Performance Report Publication Template (Separate document)

The appendices are available from the Ministry of Planning and Budget.

1.4 Local Government System in Nigeria

The Local Government System in Nigeria was designed to make the government more accessible to the people at the grassroots and thus bridge the gap created by a centralized system of administration. Local Governments are established primarily to provide and sustain social services and infrastructure in their communities. They are sub-national governments that extend administrative and political control to the men and women in communities and have jurisdiction over a limited range of state functions.

From the 2006 census, Kano State is the most populous State in Nigeria with 9,401,288 persons and estimated to have 16,253,549 persons in 2023. Kano State has 44 Local Government Areas viz: Ajingi, Albasu, Bagwai, Bebeji, Bichi, Bunkure, Dala, Dambatta, Dawakin Kudu, Dawakin Tofa, Doguwa, Fagge, Gabasawa, Garko, Garun Mallam, Gaya, Gezawa, Gwale, Gwarzo, Kabo, Kano Municipal, Karaye, Kibiya, Kiru, Kumbotso, Kunchi, Kura, Madobi, Makoda, Minjibir, Nassarawa, Rano, Rimin Gado, Rogo, Shanono, Sumaila, Takai, Tarauni, Tofa, Tsanyawa, Tudun Wada, Ungogo, Warawa, and Wudil Local Government.



Section 7(1) of the 1999 Constitution, as amended, states that “the system of Local Government by democratically elected local councils is, under this Constitution, guaranteed; and accordingly, the government of every State shall ensure their existence under a law which provides for the establishment, structure, composition, finance and functions of such councils”.

This section guaranteed the existence of democratically elected Local Government Councils and also vested in States powers to make laws for the establishment, structure, composition, finance and functions of the Local Government within the State.

Section 1 of the Fourth Schedule of the 1999 Constitution as amended provides the main functions of a local government council¹, which are:

- i. the consideration and the making of recommendations to a State Commission on economic planning or any similar body on the economic development of the state particularly as far as the area of authority of the council and of the state are affected, and proposals made by the said commission or body,
- ii. collection of rates, radio and television licenses,
- iii. establishment and maintenance of cemeteries, burial grounds and homes for destitute and infirm,

¹ These functions are also provided in Section 26 of Kano State Local Government Reform Law (2016)

- iv. licensing of bicycles, trucks (other than mechanically propelled trucks) canoes, wheelbarrows and carts,
- v. establishment, maintenance and regulation of slaughterhouses, slaughter slabs, markets, motor parks and public conveniences,
- vi. construction and maintenance of roads, streets, street lightning, drains and other public highways, parks, gardens, open spaces, or such public facilities as may be prescribed from time to time by the House of Assembly of a state,
- vii. naming of roads and streets and numbering of houses,
- viii. provision and maintenance of public conveniences, sewage and refuse disposal,
- ix. registration of births, deaths and marriages,
- x. assessment of privately owned houses or tenements for the purpose of levying such rates as may be prescribed by the House of Assembly of a state and,
- xi. control and regulation of outdoor advertising and hoarding movement and keeping of pets of all description shops and kiosks restaurants, bakeries, and other places for sale of food to the public laundries, and licensing, regulation, and control of the sale of liquor.

Section 2 of the Fourth Schedule provides that the functions of a local government council shall include the participation of such council in the Government of a State as respects the following matters:

- i. the provision and maintenance of primary, adult and vocational education (to all citizens?),
- ii. the development of agriculture and natural resources, other than the exploitation of minerals,
- iii. the provision and maintenance of health services, and
- iv. such other functions as may be conferred on a local government council by the House of Assembly of a state.

1.5 Legal and Regulatory Framework Local Government Planning and Budgeting in Kano State

Below are the laws, rules, memoranda, and development plans that regulate Planning and Budgeting in Kano State Local Governments:

- The 1999 Constitution of Nigeria (as amended) stipulates several provisions on the Public Financial Management of LGCs, including the following:
 - the power of the National Assembly and State Assembly to make provisions for statutory allocation of public revenue to local councils in the federation and within the State;
 - the creation of the State Joint Local Government Account;
 - State Governments to contribute a proportion of their revenues to the Local Governments; and

- the amount standing to the credit of Local Government Councils of a State to be distributed among the Local Government Councils of that State on such terms and in such manner as may be prescribed by the House of Assembly of the State.
- Kano State Local Government Law (2006) provides for the establishment, structure, composition, finance, and functions of Local Government Councils of Kano State.
- Financial Memoranda (FM) for Local Governments provides for the effective financial management of LGCs including financial duties and responsibilities, care and custody of Local Government Funds, revenue collection and control, control of expenditure and payment procedures, accounting, and internal audit, etc.
- Kano State Development Plan 2021 – 2025 and other National Development Plans to be prepared by the State and Federal Governments.
- Local Government Kano Medium Term Sector Strategies (MTSS) 2023 – 2025 and MTSS.

1.6 Institutional Framework for Local Government Planning and Budgeting

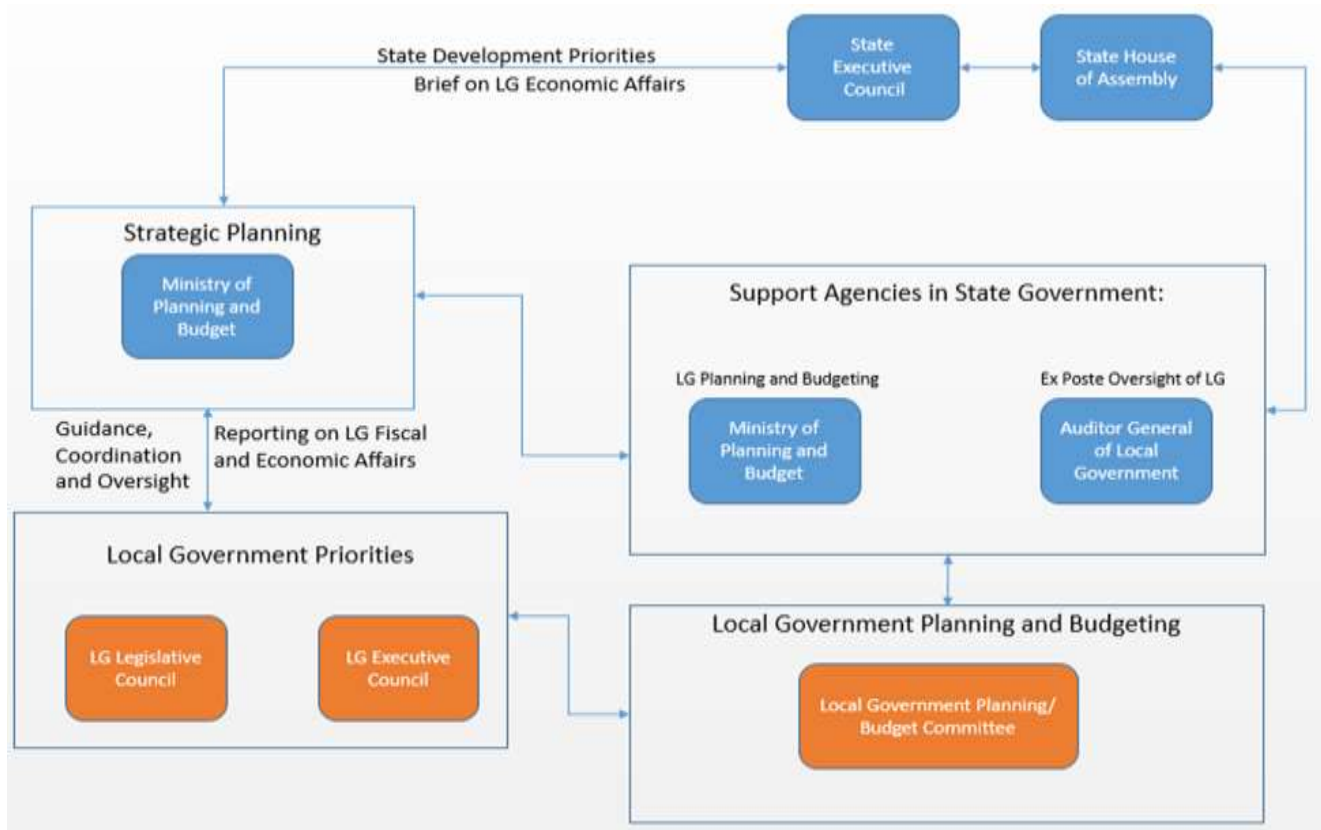
The following are the key institutions involved in Local Government Development Planning and Budgeting in Kano State:

- Kano State Ministry of Planning and Budget is responsible for defining and setting the overall macro-economic and fiscal framework for planning and budgeting in the State as well as providing guidance and oversight on the economic planning and budgeting by Local Governments and ensuring full integration into the planning framework and vision of the State.
- Kano State Ministry for Local Government is responsible for overseeing the management of LGCs in the State.
- Kano State Local Government Service Commission is responsible for recruitment, training, promotion and discipline of Local Government senior staff (i.e., levels 07 and above)
- The Auditor General of Local Governments audits and certifies the accounts of the Local Governments and submits certified reports to the Kano State House of Assembly.
- The Local Government Executive Council is responsible for determining the general direction of the policies of the Local Government, coordinating the activities of the Local Government, coordinating the preparation of detailed estimates of revenue and expenditure for the next ensuing financial year, and submitting to Local Government Legislative Council, and generally discharging the Executive functions of the Local Government to the benefit of men and women citizens of Kano State.
- The Local Government Planning and Budget Committee (constituting representation of men, women, and socially excluded groups of people) is responsible for drawing up short- and long-term development programmes for the Local Government in addition to any other responsibility that may be assigned by the Executive Council.
- Community participation with equal opportunity for men, women, and excluded groups in the affairs of the Local Government in the preparation, implementation, and review of development plans, assessment of the performance of the Local Government Executive and Legislative Councils, and the preparation of the Local Government's budget.

- The Local Government Legislative Council is responsible for the consideration and initial approval of the Local Government’s detailed estimate of revenue and expenditure for the next ensuing financial year.
- The Kano State House of Assembly is responsible for consideration and approval of the annual estimate Submitted by the Local Government Legislative Council then forwarded by the Ministry for Local Government to ensure that it is consistent with the general budgetary measures adopted for the succeeding financial year.

A summary of the interrelations between the above institutions is provided in the figure below:

Figure 2 Institutional Relationships



The requirements, processes, tools and timelines for planning and budgeting explained in this Guideline are consistent with the provisions of the laws, regulations, memoranda, and development plans stated in as well as the roles and responsibilities stated in Sections 1.5 and 1.6. above.

1.7 Local Government Chart of Account

The Kano State Local Government’s harmonised Chart of Accounts (COA) provided in Annex 6 shall serve as the standard framework for budget preparation, budget implementation, financial reporting, and accounting across all the 44 (forty-four) local government councils in the state. This shall promote and ensure uniformity, transparency, and compliance with relevant financial regulations, including the National Chart of Accounts (NCOA) and IPSAS (International Public Sector Accounting Standards).

The Kano State Local Government COA is consistent with the National Chart of Accounts (NCOA). The various COAs of Federal, State, and Local Government Councils were harmonized in 2012 to the NCOA that are in line with international best practices. The NCOA comprises the coding of items used for classification, budgeting, accounting, and reporting within the financial year. Therefore, the Kano State Local Government COA serves to facilitate and systematise the recording of all transactions and is linked to General Purpose Financial Statements (GPFS).

The Kano State Local Government COA as reflected in the NCOA has the following key features:

- Each item has a unique code;
- Used for both budgeting and Accounting;
- IPSAS Cash and Accrual basis compliant;
- International Monetary Fund (IMF) Government Financial Statistics (GFS) 2014 compliant;
- In compliance with Classification by Functions of Government (COFOG).

The structure of the Kano State Local Government COA is as presented in the table below:

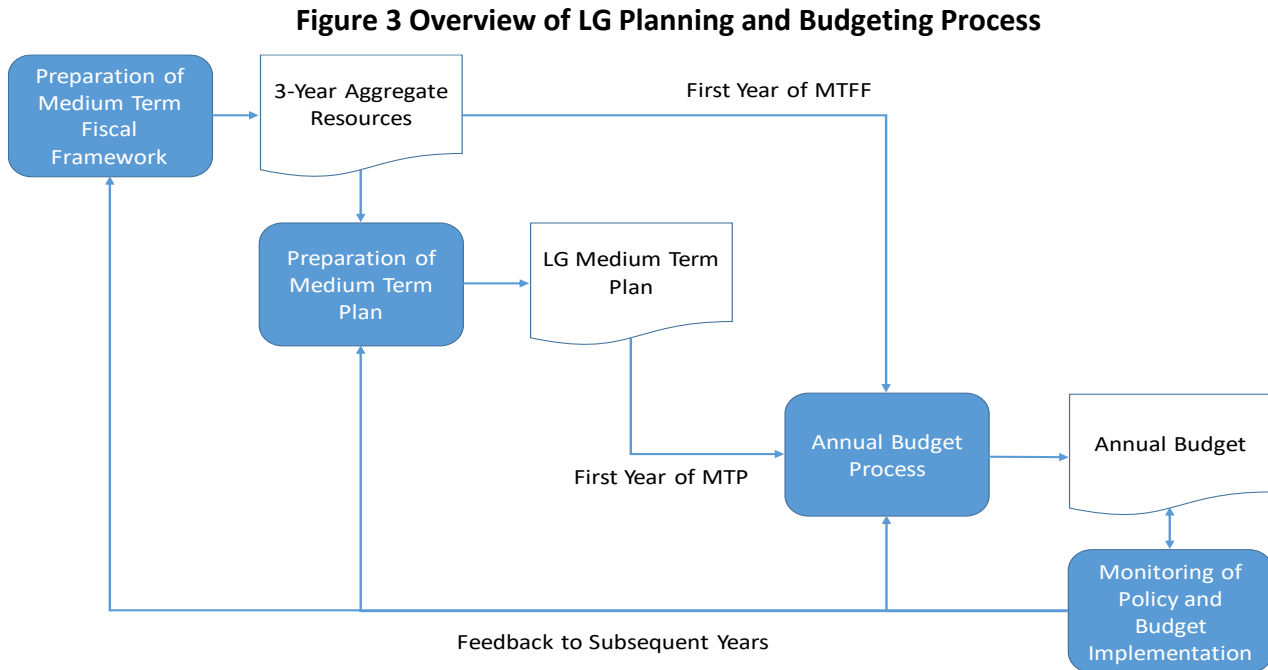
Table 1 Structure of the National Chart of Account

S/No	Segment	No of Digits	Description
1	Administrative	12	Entity Responsible/Cost or Revenue Centre/Who? e.g. Min. of Health
2	Economic	8	What Transaction? e.g. Expenditure on Local Travel & Transport
3	Functional	5	Purpose? e.g. General Medical Services
4	Programme	14	Why? e.g. Primary Health Care
5	Fund	5	Source/Financed by? Main Envelope- CRF, Domestic Aid & Grants
6	Geo Codes	8	Where? (Location of Benefit of Transaction) e.g. Nasarawa LGA, Kano State
	TOTAL	52	

2. Linking Policy, Planning and Budgeting

2.1 Overview

The four main stages of the Policy, Planning and Budgeting process are shown in the figure below (blue boxes):



The first two steps cover a medium-term (three-year perspective) but are rolled over on an annual basis (for example, in 2023 the medium-term fiscal framework (MTFF) would cover the period 2024-2026, in the following year, 2024, the MTFF would look at 2025-2027). The third and fourth steps cover only a single-year time frame.

2.2 Medium-Term Fiscal Forecasting

Medium-Term Fiscal Forecasting is the process of estimating aggregate Local Government resources within a Medium-Term Fiscal Framework (MTFF). This is through an assessment of prior fiscal and economic performance (i.e. a backward-looking piece of analysis providing context for the future-looking fiscal and budget framework) and developing realistic macro-fiscal projections of total resources both from federation accounts and the State’s internal revenue, and Local Government internal revenue.

The estimated Local Government overall resources (from all sources over a medium-term timeframe - for example, 3 years) will be used to provide an aggregate resource constraint to guide the planning process, i.e. provide envelopes for costing of strategies, activities, and projects of the Local Government Development Plan to ensure that the targets are realistic and achievable and of benefit to citizens.

The estimated annual overall resources will be used to develop comprehensive Local Government sector ceilings early in the annual budget process so that Local Government Departments can prepare their budgets based on these ceilings, thereby avoiding the usual “game” of budget negotiations.

The Local Government Fiscal Forecasting processes is explained in detail in Section 3 of this Guideline.

2.3 Local Government Development Planning

Local Government development planning is the process by which Local Government Councils articulate local needs and respond to human development indicators and development initiatives that are fully integrated into the State Government plans.

The Local Government Development Plan is an approved document of a Local Government outlining the Council’s overarching policy position and the outcomes that are consistent with the State Government goals, priorities, and programmes. LGAs should use baseline data and carry out situation analyses which would include features and structure of the LG, issues, social and economic trends, development challenges, etc., to set targets.

The Plan should set the Council’s targets over a timeframe and provide the costed strategies, activities, and projects for attainment of the targets. The costed strategies, activities, and projects will be within the limitations of resource constraints for the targets to be realistic and achievable, and to benefit a wide range of citizens (taking account of Gender and Social Inclusion).

The Local Government Development Plan should be able to demonstrate the realism and distribution of the expected outcomes, and this requires that the financial implications be considered. It will also be necessary to specify some basic features of the organisational capacity of the Local Government to achieve these goals. In addition, the Local Government Development Plan will set out specific inputs and activities to deliver specific outputs and outcomes within the timeframe of the plan. It also sets out the activities and projects that will be carried out by the Local Government over the time frame of the plan, how much each activity and project will cost, where the money for them will come from, who will carry them out, the outcomes to be delivered and how performance will be monitored and evaluated.

The Local Government Development Plan will be for a timeframe of three (5) years. At the end of each implementation year, there will be a need to roll over the Local Government Development Plan to another year. A key aspect of the rollover process of the Local Government Development Plan implementation is an annual review of performance. The purpose of such a performance review is to assess the actual results achieved by strategies, activities, and projects in achieving the outputs and outcomes targets.

The recommendations from the performance assessment should then be used to help adjust strategies, activities, projects, and their costs. In some instances, the targets may be adjusted to be in line with emerging trends within the Local Government, Kano State, Nigeria, and the international environment.

The Local Government Development Plan preparation processes are explained in detail in Section 4 of this Guideline.

2.4 Annual Budgeting

A budget is a financial plan of action for a specific timeframe that describes the sources and uses of funds and is prepared before the period it relates. It is the blueprint of the financial and policy decisions that the Local Government plans to implement during a fiscal year. It is a process of translating a Local Government's Plans into a series of activities that are aimed at improving service delivery and socio-economic development for Kano's citizens.

The Annual Budgeting process is explained in detail in Section 5 of this Guideline.

2.5 Policy and Budget Monitoring and Evaluation

Local Government Councils should embark on effective results-based monitoring and evaluation processes to facilitate and support policy and strategy formulation and implementation as well as performance management of service delivery to citizens. Also, LGCs should carry out budget performance monitoring and evaluation by continuously measuring and assessing budget implementation during a fiscal year.

The two processes of policy monitoring and evaluation as well as budget performance monitoring and reporting are explained in detail in Section 6 of this Guideline.

2.6 Planning and Budget Process Calendar

The Local Government calendar for planning and preparation of the annual budget is presented below:

Table 2: Planning and Budget Calendar

S/N	Stages	Dates	Responsibility
1.0	Preparation of Local Government Medium Fiscal Framework		
1.1	Setting up of Local Government Council (LGC) Planning and Budget Committee	May	Ministry for Local Government in collaboration with Local Government Chairman
1.2	Consolidation of LGC budget performance and out-turn for the preceding 5 years, first and second quarter current year, and 3-year projected revenue from internal sources.	May	LGC Planning and Budget Committee
1.3	Preparation of LGC Medium Term Fiscal Framework and accompanying policy brief detailing outcomes for different groups of citizens	June	Kano State Ministry of Planning and Budget in collaboration with the Ministry for Local Government and LGC Planning and Budget Committees
1.4	Medium-Term Fiscal Framework Stakeholders Session - Kano State Ministry of Planning and Budget, Ministry for Local	June	Kano State Ministry of Planning and Budget in collaboration with the Ministry for Local Government

Kano State Local Government Planning and Budget Guideline

	Government, Chairmen of LGCs and LGC Planning and Budget Committees		
2.0	Preparation/Roll-over of Local Government Development Plan		
2.1	Review of Kano State Plan Documents, Existing Local Government Plans, and Other Relevant Documents and Data	May	Local Government Planning and Budget Committee – Guidance and oversight of the State Ministry of Planning and Budget
2.2	Review of baseline and situation analyses for rollover of LGC Development Plan, review of previous year and current year performance, and set priorities.	May	Local Government Planning and Budget Committee
2.3	Stakeholders Consultation and Engagement to review and agree on priorities	May	Local Government Planning and Budget Committee in collaboration with the Ministry for Local Government
2.5	Preparation of Draft Local Government Development Plan showing justification and outcomes	June	Local Government Planning and Budget Committee
2.6	Stakeholders Validation of Draft Local Government Development Plan	June	Local Government Executive Council, Local Government Planning and Budget Committee, Ministry for Local Government, and Ministry of Planning and Budget to attend)
2.7	Publication of Local Government Development Plan	June	Local Government Council Executive Council and Ministry for Local Government
3.0	Budget Preparation and Approval		
3.1	Issuance of Budget Call Circular	July	Ministry for Local Government
3.2	Town Hall Meeting on Budget Policy Thrust and Stakeholders Input on Projects/Activities	July -August	Local Government Council Chairmen and Local Government Planning and Budget Committee
3.3	Preparation of Budget Proposals by Departments	July – August	LGC Departments, Units and Offices
3.4	Budget Defence and Bilateral Discussions	September	LGC Planning, Research and Statistics
3.5	Consolidation of Local Government Budget	September	LGC Planning, Research, and Statistics Department
3.6	Review of Local Government Budget Estimates by Local Government Executive	September	Local Government Executive
3.7	Review of Local Government Budget by Local Government Council	September	Local Government Legislative Council

Kano State Local Government Planning and Budget Guideline

3.8	Review of Local Government Budget by Ministry for Local Government	October	Local Government Planning and Budget Committee
3.9	Submission of Consolidated Local Government Budgets to Kano State House of Assembly	October	Ministry of Local Government
3.10	Review and Approval of Consolidate Local Government Budgets	October – December	State House of Assembly
4.0	Budget Performance Review and Reporting		
4.1	Quarterly performance assessment	Quarterly in fiscal year	Economic Planning Board
4.1	Produce first, second, third, and fourth quarter budget implementation reports	April, July, October, and January	LGC Planning, Research, and Statistics Department
4.2	Issue consolidated first, second, third and fourth quarter budget implementation reports	April, July, October, and January	Ministry of Local Governments
4.3	Public dissemination of quarterly and consolidated annual budget implementation reports		Ministry of Local Governments

3. Local Government Fiscal Framework Projections

3.1 Overview

A comprehensive guidance is presented to LGCs on the analysis of revenue and expenditure to support realistic forecasting of internal and external revenue in this section. Emphasis is however on revenue forecasting, because “government can only spend what it has.”

The fiscal projections are expected to feed into preparation of the Local Government Development Plan and Annual Budget as detailed in section 4 and 5 below.

As outlined in this chapter, a large part of the Local Government Fiscal Framework projections should be provided to them directly by states. This is largely due to:

1. The relatively complex forecasting methods used for forecasting federation account and state internally generated revenues; and
2. The lack of direct access to data for forecasting to LGCs.

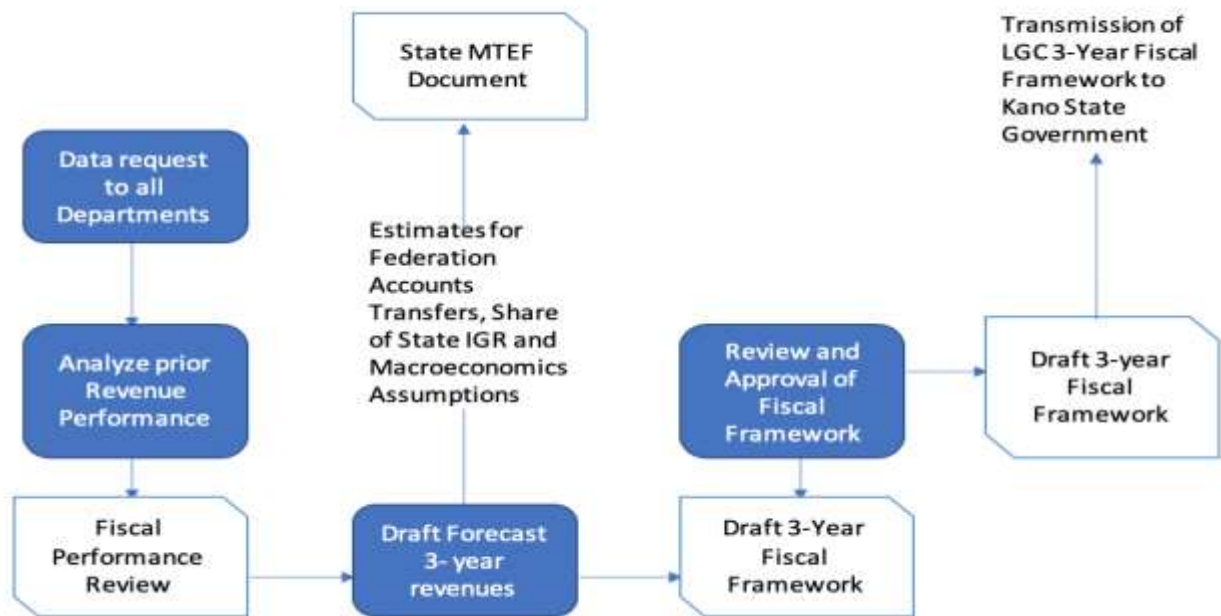
Therefore, the role of an LCG is only to review its prior performance, and to forecast its own independent revenues.

It should however be noted that, in the case the State does not provide timely information to LCGs, or if LGCs want to use a difference set of macroeconomic and/or mineral sector assumptions, there is a detailed forecasting model available for Local Government which was developed under the PERL-ARC programme. The model, called LgRET (Local Government Revenue Estimation Tool), is a Microsoft Excel forecasting workbook along with a detailed guide. It can be accessed online². It will assist in forecasting all revenues available to an LGC but does require a significant amount of historical data – some of which is not available publicly.

An overview of the process for preparing the three-year Fiscal Projections is presented in the figure below.

² <http://www.sparc-nigeria.com/RC/files/PFM/PFM-Documents/LgRET/1-LgRET-Guide.pdf>

Figure 4 Fiscal Projections Process



3.2 Revenue Sources for Local Government Councils

There are two major sources of revenue to LGCs – internal and external.

3.2.1 Internal Sources of Revenue

The 1999 Nigerian constitution made provisions for LGCs to collect revenue from the following internal sources:

- Rates - which include property rates, tenement rates, education rates and street lighting, shops and kiosks rate;
- Taxes and levies such as markets taxes and levies excluding any market where state finance is involved;
- Fines and fees, which include court fines and fees, motor park fees, forest fees, public advertisement fees, market fees, wheelbarrow and cart fees, other than a mechanical propelled truck;
- Regulated premises fees, registration of births and deaths and licensing fees, permits and fines charged by Customary Courts;
- On and off Liquor License fees, Slaughter slab fees, Marriage, birth and death registration fees;
- Radio and Television licenses; and
- Miscellaneous sources such as rent on council estates, royalties, interest on investment and proceeds from commercial activities.

Considering the relative general poor performance of internal revenue generation at LGC level the following main activities of a tax administration system are worth considering for the effective control of internal (local) revenue sources:

- Actual and potential taxpayer identification;
- Record-keeping of all actual and potential taxpayers;
- Identification and registration of actual service beneficiaries;
- Correct assessment of tax obligations, user charges and other monetary obligations for all groups of citizens;
- Billing of payment obligations (taxes, user charges, licenses, permits, fees, fines, etc.). The billing system should reduce human interface between tax assessors and taxpayers as much as possible to reduce leakages and ensure transparency and fairness;
- Collection of payment obligations and management of a current account per taxpayer, service subscriber and other users of municipal services. The collection system should reduce human interface between tax collectors and taxpayers as much as possible to reduce leakages and ensure transparency and fairness;
- Enforcement of compliance with taxes and user charges payment obligations; and
- Appeals of tax and user charges obligations.

3.2.2 External Sources of Revenue

The three main external sources of revenue are:

- i. Share of revenues that are collected nationally – Statutory Allocation, Value Added Tax VAT, Excess Crude and other ad hoc distributions; and
- ii. Share of State’s Internally Generated Revenue (IGR); and
- iii. Other State grants to LGCs.

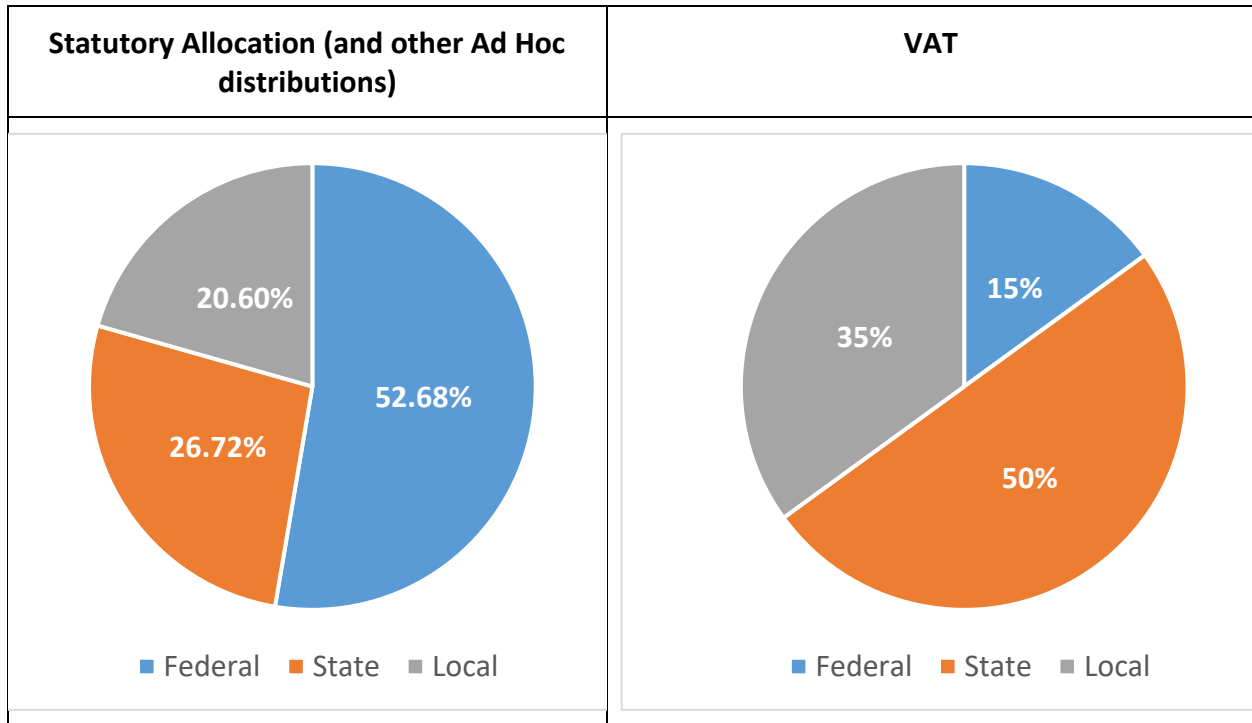
Federation Account transfers are based on national collections of the following sources of revenue:

- Crude Oil and Gas Revenue (mineral);
- Companies Income Tax (CIT);
- Customs and Excise Duties (C&E); and
- Value Added Tax.

The first three are grouped together and distributed as Statutory Allocation on a monthly basis (less 13% of mineral revenue which are distributed as “Net Derivation” to the crude oil producing states). In addition, there are ad hoc distributions of excess revenues (those above and beyond the budgeted amounts) which are classified as Exchange Gains, Excess Crude and others. VAT is distributed separately, again on a monthly basis.

All three are subject to vertical and horizontal sharing ratios. Vertical sharing ratios are shown in the figure below.

Figure 5 Vertical Sharing Ratios for Statutory Allocation and VAT



Horizontal sharing ratios are based on a number of indicators including social, demographic and geographic criteria.

The LGC share of state IGR is again based on Horizontal sharing ratios to determine how the 10% of state IGR is split between the 44 LGC's.

The mechanism for this sharing process is described in section 3.3 below.

Other state grants to LGC's will be determined during the state planning and budgeting cycle and it likely to be included within the annual budgets.

3.3 Historical Performance Analysis

In order to forecast into the future, it is always important to take cognizance of what has happened in the past – both from a statistical modelling viewpoint and from an analytical viewpoint. Historical fiscal performance would typically include a graph of budget against actual and some written analysis. Performance analysis is a written breakdown of the bar charts. It starts with a look at budget performance during the previous year. It should reflect the extent to which actual total revenue has deviated from budgeted figure, while the narrative should give reasons for the variances.

As noted in sections 2.2, it is anticipated that the State EFU-FSP-BPS document will provide the estimates for Statutory Allocation, VAT, either Federation Account distributions or IGR, leaving the LGC to focus on its internal revenue. However, the above analysis is still useful for the federal and state transfers to understand the trends.

The LgRET model will generate these graphs based on data entered by the LGC, or the LGC can generate its own graphs.

Once the graphs are produced, next step is to go into a more detailed analysis of historic trends for the main items of internal and external revenue (Taxes and levies, Rates and Rents, Fees, Statutory Allocation, VAT, share of State IGR, and Excess Crude, etc.). The written analysis should lay emphasis:

- What are the major sources of revenue the LG has direct control of, and hence their performance?
- Revenue trend over the period - has it been increasing, decreasing, stable, volatile; and why?
- Has the LG characteristically over or under budgeted or has it been accurate?
- If it has typically over or under budgeted, why? and
- What can the LG do to cause the performance to achieve better? Should the budget be increased/decreased, or the actual increased?

3.4 Forecasting Federation Account Transfers, State IGR Share, and Internal Revenue

3.4.1 Forecasting Federation Account Transfers and State IGR Share

As noted above, the largest source of revenue for LCG's are the transfers from Federation Account and LCG's share of State IGR.

Kano State Government is required to produce an MTEF document whose content includes a detailed Medium-Term Fiscal Framework (MTFF) – three-year projection of aggregate revenues and expenditures based on a set of macro-economic and crude oil assumptions. This includes estimates for Statutory Allocation, VAT, other federation account transfers and IGR for the state.

The forecasting technique used for both Statutory Allocation, VAT and other Federation Account distributions in the State MTEF document estimates gross revenue accruals to the Federation Account (Mineral Revenues, Companies Income Tax and Customs and Excise for Statutory Allocation, and VAT) and then uses the sharing ratios (vertical and horizontal) to estimate the share to Kano State. The same model can be used to estimate the shares to each of the 44 LGCs in Kano State.

IGR is also forecast for three years in the State MTEF document – as noted above, LGCs are entitled to a share of 10% of the State IGR receipts. As with the Federation Account receipts, these will be forecast by Kano State Government in its EFU-FSP-BPS document.

As noted in sections 3.1 and 3.2 above, the Microsoft Excel LgRET tool will produce forecasts for Statutory Allocation, VAT, share of State IGR, and Excess Crude but it requires a dataset that is not always easily accessible to the state.

Moving on the internal revenue, it will be the responsibility of the LGC to forecast its own internal revenues. Again, the LgRET model can be used for this, and it is programmed to automatically calculate revenue forecasts using three techniques – moving averages or predetermined incremental percentages or values (see Annex 5 for description of forecasting techniques).

Alternatively, the LGC can provide estimates based on other methodologies; the important thing is that the estimates are accompanied by a set of written assumptions / justifications underpinning the forecasts.

The output of this step should be a Fiscal Framework. The macroeconomic framework assumptions can be lifted from the State EFU-FSP-BPS along with the Statutory Allocation, VAT, share of State IGR, and Excess Crude. The table should also be accompanied by some written justification for the figures and where they have come from.

Once finalised (i.e. steps 1.4-1.6 in the planning and budgeting calendar are complete), the above fiscal framework and the justification should be included within Chapter Four of the LG Medium Term Plan (see Annex 4 below).

3.5 KNSG EFU-FSP-BPS TWG

Prior to finalising the LGC's Medium Term Fiscal Framework, the TWG will hold a session with the Chairmen and Secretaries of the LGC Planning and Budget Committee, and LGC Budget Committee to explain macroeconomic indicators, benchmarks, and assumptions used in preparing the LGC Medium Term Fiscal Framework. The TWG will also use the session to obtain specific Local Government information and socio-economic data (including data on gender and social inclusion) that will be useful in setting the Statewide overarching goals, priorities, and targets that will be used for the LGC Development Plan and Annual Budget.

3.8 Approval of LGC Medium Term Fiscal Framework and Accompanying Policy Brief

The LGC's Medium Term Fiscal Framework and the accompanying Policy Statement to guide the LGC Development Plan and Annual Budget will be forwarded to the Ministry of Planning and Budget through the Ministry for Local Government for review, reconciliation, and onward submission to the state House of Assembly for approval.

3.7 Transmitting the LGC Medium Term Fiscal Framework and accompanying brief to LGC

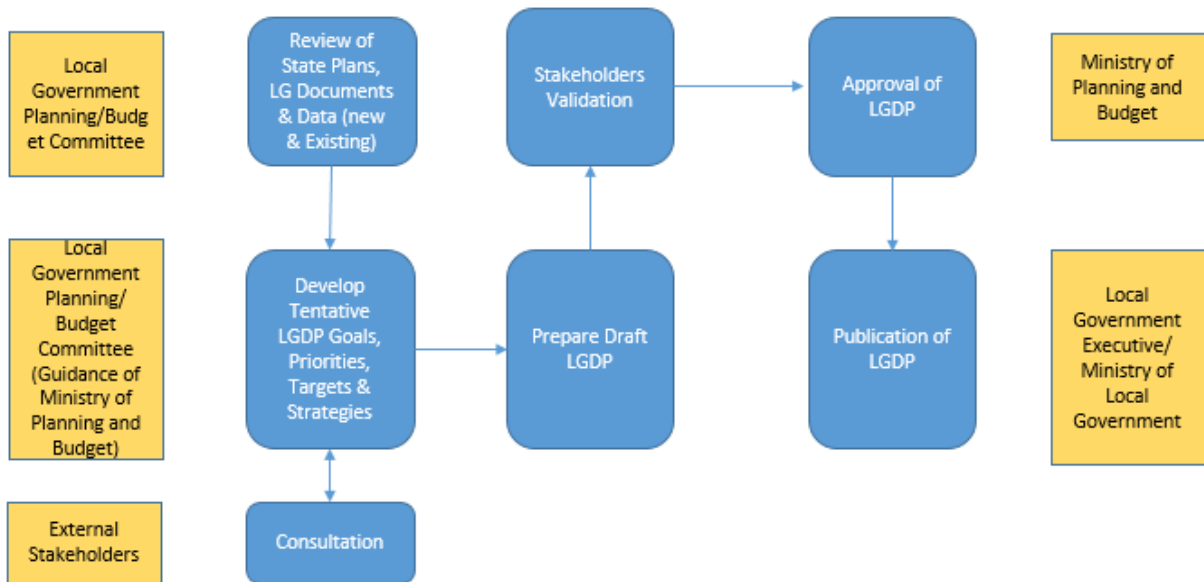
The approved LGC Medium Term Fiscal Framework and the accompanying Policy Statement will be transmitted by the Ministry for Local Government to each LGC for preparation of the Annual Budget.

4. Local Government Medium Term Planning Process

4.1 Overview

The process for preparing the Local Government Development Plan is examined in this section of the Guideline. Figure 6 below illustrates the process of Medium-Term Planning.

Figure 6 Overview of Medium-Term Planning Process



4.2 Developing Policies and Priorities

The Local Government Council should plan to improve the lives of citizens in communities and rural areas by making the best use of resources to improve their livelihood and welfare. Therefore, the LGC should make policies for attaining better governance, set priorities, and come up with strategies to implement the policies in order to achieve desired goals.

Policies are declared objectives, rules, and guidelines that a government formulates and adopts to achieve long term goals. There are different types of policies, such as those used to improve general welfare like the provisions of social services such as education and maintenance of law and order; regulate business activities in the Local Government; reduce poverty in some sectors, e.g. welfare programmes; and regulate how government operates.

The Executive Council (ExCo) of the Local Government has the main responsibility to make policies. However, other parties should be involved in the formulation of policies. The Legislative Council of the LG should scrutinise policies before they are approved while civil servants should provide advice and implement the policies. Also, civil society and citizens should be widely consulted when policies are formulated.

Local Government Councils should collaborate with relevant State Ministries, Departments, and Agencies such as the Ministry of Education, Ministry of Health, Ministry of Agriculture, State Primary Healthcare Development Agency, and State Universal Primary Education Board when planning sectoral projects and programmes such as primary education, agriculture, works, social services, etc. Planning efforts and economic programmes of the LGCs of Kano State will be coordinated by the Ministry of Planning and Budget.

4.3 Setting up the Local Government Planning and Budget Committee

The Chairman of each Local Government Council shall constitute a Planning and Budget Committee, the recommended functions and composition of the Planning and Budget committee are:

Table 3: Composition and Functions of LG Planning and Budget Committee

Composition	Planning Functions	Budgeting Functions
i. Chairman, who is the Supervisor for Treasury and Finance, Director of Budget, Planning, Research and Statistics (DBPRS); ii. Director of Finance and Supply (DFS); iii. Director of Administration and General Services; iv. Director of Agriculture; v. Director of Education and Social Services; vi. Director of Work; vii. Women representatives viii. Representatives of persons with disabilities; and ix. Representatives of relevant ethnic/religious/language groups present in the LG area.	The Planning and Budget Committee shall be responsible for drawing up short- and long-term development programmes of the Local Government and the development programmes will be used to prepare a three (3) year Local Government Development Plan. The State Ministry Planning and Budget in collaboration with the State Ministry for Local Government will provide guidance and oversight to each Local Government Planning and Budget Committee on the Local Government Development Planning process.	<ul style="list-style-type: none"> • Ensure adequate implementation and adherence to the budget calendar and early preparation of the budget; • Review budget performance and out-turns; • Forecast 3-year LGC revenue from internal sources; • From the LGC Medium Term Fiscal Framework and accompanying policy brief prepare the LGC annual budget policy statements (including Department spending limits) for approval of the LGC Executive; and Support all activities for budget planning, preparation and approval.

4.4 Review of Kano State and Local Government Development Plans and Other Relevant Documents and Data

The Local Government plans and development issues are to be fully integrated at the State Level. Therefore, the Kano State Development Plan and Medium-Term Sector Strategies reflect the overarching goals, priorities, and targets of Kano State and all its Local Governments.

The key initial activities that should be undertaken by the Local Government Planning and Budget Committee are:

Figure 7 Activities undertaken by the Local Government Planning and Budget Committee



Kano State Ministry of Planning and Budget should guide the LGCs on the overarching goals, priorities, and targets of the State as contained in Kano State Development Plan and Sectors' Medium-Term Sector Strategies. In addition, Local Government Councils should ensure the availability of accurate, valid, reliable, and timely data for use in planning. The various sources of data include:

- Existing local, national, and international research;
- Existing statistics, including data disaggregated by sex and other socio-economic factors;
- Evaluation of previous policies;
- Sector reviews, e.g. education, health sector reviews, etc.
- Primary data collected by LG Departments or State MDAs particularly Bureau of Statistics.
- Primary data collected by the LG Planning and Budget Committee; Worksheets for Gathering Data are included in Annex 1.

In reviewing the relevant documents and data, the LG Planning and Budget Committee should seek and identify:

- What are the priorities in the documents?
- What are the vision and mission of the existing plans and documents?
- Is there a need to modify or adjust the priorities, vision, and mission?
- Be sure that you plan within the vision, mission, and priorities of the state.

4.5 Developing Tentative Goals, Priorities, Targets and Strategies

The information and data from the review and analysis as explained in Section 4.4 above will be combined and synchronized to set the tentative Local Government Development Plan goals, priorities, targets and strategies, activities, and projects.

The Ministry of Planning and Budget in collaboration with the State Ministry for Local Government will provide guidance and oversight to each Local Government Planning and Budget Committee on forecasting the available resources and limits for costing and prioritizing strategies, activities, and projects.

A template for developing Objectives, Programmes, Programme Outputs and Outcomes, Projects/Activities is included in Annex 3.

4.6 Stakeholders Consultation

Local Governments shall be required to develop a culture of participatory governance, encourage, and create conditions for, the local communities with equal opportunities for men and women to participate in the affairs of the Local Government in the preparation, implementation, and review of development plans. The Planning and Budget Committee must arrange for stakeholder consultative sessions.

Figure 8 Consultation Process



The consultation and sensitisation should meet the following standards:

- Town hall meetings that bring together all community groups and associations;
- Other communication channels used by community-based associations, traditional and religious institutions;
- Sensitization activities must target women, adolescent girls, PWDs, and other socially excluded groups; and
- Design of sensitization activities must consider access by persons with disability such as the visually and hearing impaired as well as minority groups.

4.7 Preparation of Draft Local Government Development Plan

The Local Government Planning and Budget Committee on the conclusion of the stakeholders' consultative sessions shall produce a summarized ***stakeholders' consultative sessions outcome document***.

The approved stakeholders' consultative sessions' outcome document should be shared with the public and will be used by the Local Government Planning and Budget Committee to prepare the Local Government Development Plan. The Local Government Planning and Budget Committee may draft a Development Plan themselves, with support from the Ministry of Planning and Budget and Ministry for Local Government or may engage external Consultants to work under their supervision.

- The outcome document will be submitted to the Local Government Executive Council for review and approval, with or without modification.
- The approved stakeholders' consultative sessions' outcome document will be submitted by the Local Government Executive Council to Ministry of Planning and Budget as well as Ministry for Local Government for consideration and approval.

An outline and content of a Local Government Development Plan is presented in Annex 4.

4.8 Stakeholders Validation of Draft Local Government Development Plan

The Local Government Executive Council will organise a validation session for participants, adopting the format used for 4.6 above, to validate the draft Local Government Development Plan.

4.9 Approval and Publication of the Local Government Development Plan

The Local Government Development Plan validated by stakeholders will be submitted by the Local Government Executive Council to the Ministry of Planning and Budget as well as the Ministry for Local Government for review and approval. The approved Local Government Development Plan will be published and hosted at the State Government/Local Government websites.

4.10 Rollover of the Local Government Development Plan

The Local Government Development Plan will be for a timeframe of three (3) years. At the end of each implementation year, there will be a need to roll over the Local Government Development Plan for additional one year to maintain the 3-year timeframe of the Development Plan.

Draft Kano State Local Government Planning and Budget Guideline

The Local Government Planning and Budget Committee shall, by first week of April each year, request for the Local Government first quarter budget performance reports from all Departments/Units of the Local Government. The Local Government Planning and Budget Committee will review performance of the plan over the last preceding year and first quarter of the current year to assess the actual results achieved by strategies, activities and projects. Performance assessment should include the elements of the results framework (i.e. outcomes targets) achieved, in addition to the proportion of the budgeted funds released and spent.

A gender disaggregated Local Government performance assessment report, and information from State Rollover Plans and statistical data from State Bureau of Statistics and other State MDAs will be used to adjust strategies, activities, projects, and their costs. In some instances, the targets may be adjusted to be in line with emerging trends within the Local Government, Kano State, Nigeria, and international environment.

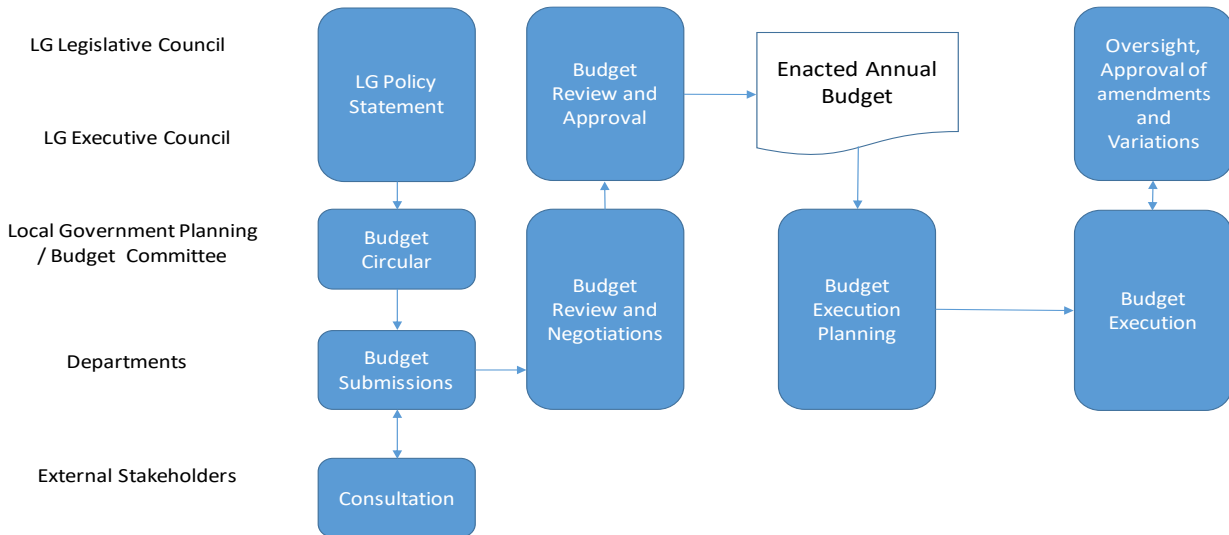
The roll over Local Government Development Plan with the adjusted strategies, activities, projects and targets will be subjected to the same stakeholders' consultation, redrafting of relevant sections of the draft rolled over Local Government Development Plan, stakeholders' validation and approval processes as described in Sections 4.4 – 4.9 above.

5. Annual Budget Process

5.1 Overview

The various activities to be undertaken annually to adequately plan, prepare, obtain approval, execute, and control the budget of each LGC in the State is described in this section of the Guideline.

Figure 9 Overview of Key Activities in Annual Budget Process



5.2 Budget Planning, Preparation, and Approval

5.2.1 Overview of Key Activities in the Annual Budget Process

Effective planning is essential for the timely preparation and approval of the annual budget. The key budget planning, preparation, and approval activities by LGCs are presented in Figure 9 and may also be listed as follows:

- Formation of a Social and Gender Inclusive Local Government Planning and Budget Committee;
- Budget planning and adherence to the Budget Calendar;
- Preparation of Local Government Budget Policy Statement;
- Review and approval of Local Government Policy Statement;
- Issuance of Annual Budget Call Circular;
- Embarking on budget consultative sessions;
- Preparation of budget estimates; and
- Review and approval of the budget.

5.2.2 Local Government Planning and Budget Committee

The Planning and Budget Committee as described in Section 4.3 will be responsible budget planning, preparation and approval of the LGC annual budget. The committee for budgeting activities shall be coordinated by the DBPRS and should serve as the secretariat. Other heads of departments should be the representatives of various sectors of the LGC.

The Committee should hold regular meetings for planning and preparation of the LGC Annual Budget.

5.2.3 Budget Planning and Calendar

Planning for the budget of the next fiscal year should commence early in May after the Planning and Budget Committee is inaugurated. The Planning and Budget Committee should oversee the process of budget planning, preparation, and approval in line with the timeline in the Planning and Budget Process Calendar (provided in Section 2.6 above).

5.2.4 Preparation of Local Government Budget Policy Statement

The Budget Policy Statement provides the direction for the preparation of the annual budget. It should be prepared by the Planning and Budget Committee based on the information and data in the approved LGC Medium Term Fiscal Framework and accompanying policy brief. Below are issues that should be presented in the policy statement:

- Gender and social inclusion sensitive goals, targets and proposed fiscal performance of the LGC in the next fiscal year;
- Gender and social inclusion sensitive guide on the policy priorities to be captured in the budget and the justifications;
- Aggregate annual revenue forecast with details;
- Aggregate annual spending limits for capital and recurrent expenditure, including components of recurrent expenditure; and
- Annual spending limits of sectors (departments) of the LGC.

The policy statement provides information on the intended impact of the proposed budget in the relevant fiscal year within the context of the Local Government Development Plan. The Budget Policy Statement will be reviewed and approved by the LGC Executive.

5.2.5 Budget Circular

Budget preparation commences when the annual budget call circular is issued by the Ministry for Local Governments to each LGC. The call circular should be issued early in order to ensure timely preparation and approval of the budget. It is suggested that the budget call circular should be issued between 1st and 15th July of the year before the fiscal year.

Below is the minimum content of the budget circular:

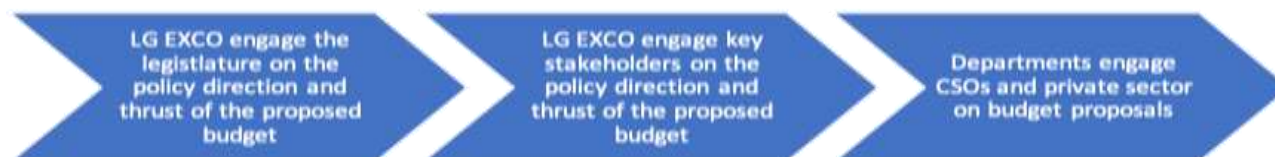
- Economic and fiscal outlook of the LGC for the next fiscal year:

- Aggregate revenue forecast;
- Aggregate expenditure and spending limits, including any reserves;
- A summary of the approved Budget Policy Statement of the LGC;
- Broad priorities of the various sectors or departments;
- Sectors’ or departmental spending ceilings;
- Forms and templates for presenting the budget estimates;
- Input spending limits, such as capital and recurrent expenditure ratio as well as personnel and overhead costs ratio;
- Guidelines for preparing recurrent expenditure (particularly personnel costs);
- Instructions on Budget Classification and Chart of Accounts;
- Instructions for completing the forms and templates for the budget estimates; and
- Timelines for submission of budget proposals and budget review sessions.

5.2.6 Budget consultation sessions

The LGC should embark on several levels of consultation in the process of planning, preparation, and approval of the budget. Such consultations should include the following:

Figure 10 Budget Consultation Process



5.2.7 Local Government Chart of Account and Budget Preparation Template

The budget proposals from all budgetary units in each will be produced using the approved Local Government Chart of Accounts as discussed in Section 1.7 (attached as annex 6). The Ms Excel Local Government Budget template (available from Kano State Ministry of Planning and Budget) will be used by all departments and/or budgetary units to prepare their budget proposals.

The Ms Excel Local Government Budget Preparation Template's structure is below.

Table 4 Structure of Budget Template

Worksheet	Input / Output	Description
0. Calibration	Input	This section contains the options for choosing the State or local Government, budget year (the year for which

Draft Kano State Local Government Planning and Budget Guideline

		the budget is being prepared), the period for current year budget performance, and budget status. Also requires identification of the code for LG Receipt of Share of State IGR.
X. Checks	Output	Check the integrity of the coding to ensure the summations across all reports are consistent and that there is no missing coding in the data worksheets (blue worksheet tabs as described below)
1. Rec Revenue	Input	Provides columns to paste the revenue proposals from all departments. A total of 500 rows for capturing all MDA submissions. Requires administrative, economic and fund segment coding.
2. Personnel	Input	Provides columns to paste the personnel proposals from all departments. A total of 500 rows for capturing all department submissions. Requires administrative, economic, function and fund segment coding.
3. Overhead	Input	Provides columns to paste the overhead (all non-personnel recurrent expenditure) proposals from departments. A total of 2,000 rows for capturing all MDA submissions. Requires administrative, economic, function and fund segment coding.
4. Capital	Input	Provides columns to paste the Capital Expenditure proposals from departments. A total of 500 rows for capturing all MDA submissions. Requires administrative, economic, function and fund segment coding.
5. Capital Receipts	Input	Provides columns to paste the Capital Receipts proposals from departments. A total of 500 rows for capturing all MDA submissions. Requires administrative, economic and fund segment coding.
A-C (various, 20 worksheets in total)	Output	The template outputs the following Budget reports: A.0i – Budget Summary Tables A.0ii – Budget Summary Graphs A.1 – Budget Overview (Revenue and Expenditure) A.2 – Summary of Expenditure by MDA split into Personnel, Overhead and Capital

		<p>B.0 – Total Revenue by Administrative Classification</p> <p>B.1 – Revenue by Economic Classification</p> <p>B.2 – Total Revenue by Fund</p> <p>B.3 – Capital Receipts by Item</p> <p>C.0 (and C.0i, ii, and iii) – Expenditure by Administrative Classification (total, then separately for Personnel, Overhead and Capital)</p> <p>C.1 – Expenditure by Economic Classification</p> <p>C.2 (and C.2i, ii, and iii) - Expenditure by Function Classification (total, then separately for Personnel, Overhead and Capital)</p> <p>C.3 (and C.3i, ii, and iii) - Expenditure by Location Classification (total, then separately for Personnel, Overhead and Capital)</p> <p>C.5 – Capital Expenditure by Project</p>
.c worksheets)	(6 Input	<p>These worksheets are for entering the Kano State Local Governments Chart of Accounts (code and description) for all segments bar the programme segment. Note economic codes are entered separately for Revenue (Account Class 1) and Expenditure (Account Class 2)</p>
Hidden Worksheets		
Various	Processing	<p>Worksheets that generate the drop-down lists for the coding in worksheets 1-5.</p>

5.2.8 Preparation of budget estimates

The preparation of budget estimates should involve the following activities:

- a. **Preparation of budget proposals by departments of the LGC:** On receipt of the annual budget call circular, the various departments should prepare their detailed proposals in the MS Excel Local Government Budget Preparation Template as discussed in Section 5.2.7. The departments should base their proposals on identified priorities, properly integrate capital and recurrent expenditure, and apply the appropriate budget classification and codes in their submissions. The detailed budget proposals of the various departments should be submitted to the Department of BPRS within the timeline in the budget calendar.
- b. **Integration of annual proposals:** The new capital projects proposed for the next fiscal year would have recurrent expenditure implications. These additional recurrent costs

should be added to the personnel and overhead estimates. In order to fully integrate the annual budget estimates, additional recurrent costs arising from new capital investments should be included in the budget proposals.

- c. Bilateral discussions:** After the receipt of budget proposals from departments, the Director of BPRS should arrange for the Planning and Budget Committee to carry out joint bilateral discussions to negotiate the proposals submitted. The Planning and Budget Committee should review the proposals with the various departments and ensure the following:
- i. Consistency with approved completion guidelines;
 - ii. Compliance with input spending limits;
 - iii. Compliance of the personnel and overhead costs with the overall recurrent expenditure policy of the LGC;
 - iv. Consistency of proposed strategy, projects and programmes with the Budget Policy Statement and priorities;
 - v. Consistency of the budget proposals with the respective Local Government Medium Term Development Plans;
 - vi. Adequacy of costing mechanism of proposed projects and programmes;
 - vii. Departmental budget proposals are within the stipulated budget ceilings; and
 - viii. Allocation of funding for important projects and programmes not included in the proposals, within the spending limits, where necessary.
- d. Consolidation of the draft budget:** After the bilateral sessions, the budget proposals from the various departments and/or budgetary units should be aggregated and consolidated into the MS Excel Local Government Budget Preparation Template as discussed in Section 2.5.7 (annex 7) as the budget estimates of the LGC. Necessary adjustments and amendments should be made based on the observations of the bilateral sessions. The concluded budget estimates of the next fiscal year should be presented to the LGC Executive for review.

5.2.9 Review and approval processes

Below are the tasks and activities that should be undertaken for the review and approval of the budget:

1. The LGC Executive should review the budget proposal and ensure that it reflects the approved Budget Policy Statement. In addition, issues and interest identified from consultation and engagement with the legislature of the LGC as well as the citizens should be used to make necessary adjustments and amendments to the budget proposals. On the conclusion of this process, the budget proposals should be approved by the LGC Executive, and the Chairman should formally present it to the legislature of the LGC.

2. After receiving the budget proposals, the Legislature should review and approve it. The legislature may carry out public hearings and discussions with departments of the LGC during its review process.
3. On approval by the legislature of the LGC, the budget proposals should be forwarded to the Chairman who should present the budget estimates to the Ministry of Local Governments for further review and endorsement. The review should ascertain the compliance of the budget proposals with the development priorities and fiscal framework of the State as well as capital and recurrent expenditure limits. After this, the budget proposals of all LGCs should be presented by the Governor to the State House of Assembly (SHoA).
4. The SHoA should involve its relevant committees to carry out sectoral reviews of the budget proposals of the LGCs and public hearings with different interest groups may be organised for this purpose. After the review of the budget proposals by the SHoA, the budget of LGCs should be approved, passed into Law, and assented to by the Governor.
5. Thereafter, the approved budgets should be printed, published, and circulated to the LGCs. Copies of the approved budgets of LGCs should also be made accessible to CSOs and the general public. The approved budget should also be posted on the websites of the LGCs. Ideally, the budget should be approved in December of the year before the fiscal year so that its execution can commence in January of the new fiscal year.

5.3 Budget Execution and Control

The set of activities involved in budget execution and control are examined in this section. Budget execution and control is a very crucial process of the entire budget cycle since effective and efficient implementation of the budget ensures its objectives are achieved within the context of the execution of the medium-term development plan.

5.3.1 Request for Work Plan

At the commencement of the fiscal year, the Department of BPRS of the LGC should issue a circular to all departments of the LGC calling for quarterly capital budget work plans for execution, beginning with the first quarter. Details provided by the work plan should include the following:

- Capital work programme including costing;
- Funding requirements;
- Work schedule;
- Inputs and expected outputs; and
- Percentage of completion within each quarter.

5.3.2 Revenue, expenditure, and cash plan

The Department of BPRS and the Director of Finance and Supply (DFS) should use the work plans submitted by the departments, to prepare aggregate monthly expenditure projections for:

- Personnel costs;
- Overhead costs
- Capital expenditure; and
- Others.

The DFS should facilitate the preparation of a realistic monthly revenue forecast for all sources of revenue. The information that should be included in the revenue forecast are as indicated below:

- Name of entity;
- Entity code;
- Sources of revenue as well as approved estimates and code; and
- Monthly collection from each source.

The revenue forecast should be consolidated to produce an aggregate revenue forecast. The aggregated cash forecast should be reviewed and compared with the cash requirements for the expenditure projections.

The Council Treasury should use the aggregate revenue forecast and aggregate monthly expenditure projections to prepare a Consolidated Monthly Cash Plan or Cash Budget for the LGC. Then the Treasurer and DFS should review the monthly cash forecasts, monthly revenue forecast, and monthly expenditure projection and approve monthly cash requirement forecasts for each department.

The approved cash limits of the various departments should be formally communicated to the heads of department to enable them to be aware of the limit of their monthly cash expenditure and re-order their priorities as may be necessary.

5.3.3 Authority to incur expenditure

On the approval of the monthly cash requirement forecasts, the DFS shall prepare the following for the approval of the Chairman of the LGC:

- i. A general monthly Authority to Incur Expenditure (AIE) in accordance with the approved monthly cash requirement forecasts for each department for the approved recurrent expenditure; and
- ii A specific AIE for any capital expenditure item of the spending department in the approved budget of the LGC.

5.3.4 Vote expenditure book management

Each officer controlling a vote is required by the Financial Memoranda for Local Governments to maintain a Departmental Vote Expenditure Account (DVEA) Book containing a separate account for each head or sub-head of the approved estimates for which the officer is responsible. The DVEA book should be used to record all payments made and chargeable to the head and sub-head, all liabilities incurred but not yet paid for, and the balance of funds unspent at any date. Payment vouchers and journal vouchers should be entered into the vote book immediately they are authorised and accepted. The entries should be initialised by the officer controlling the vote.

At the end of each month, each vote account must be ruled off and the totals of expenditure, outstanding liabilities, and balance of fund available carried forward to the next month. The DVEA book should be reconciled with the daily abstracts and subsidiary ledgers kept in the Treasury. The Treasurer should fix a date for each officer controlling a vote to submit his DVEA book to the Department of Finance and Supply for monthly reconciliation. The Treasurer shall report to the LGC Executive every month on the following:

- i. Any over-expenditure on vote or allocation;
- ii. Failure to reconcile a D.V.E.A. book with Treasury records; and
- iii. Failure on the part of officer controlling a vote to submit his records to the Department of Finance and Supply on the appointed date.

In addition, DVEA books shall be maintained by officers controlling revenue votes. The Treasury should reconcile these books on a monthly basis.

5.3.5 Payment procedures

The payment procedures of the LGC should involve a set of financial controls intended to enhance accountability of resources management. Therefore, the minimum requirements of the payment procedures are as follows:

- Payment from funds of the LGC should be made either by the Department of Finance and Supply or from an approved Imprest Account. No payment shall be made unless authorised funds are available.
- Each payment must be supported by a properly authorised payment voucher and shall show the relevant head or sub-head of expenditure to be charged.
- Payment vouchers must be authorised by:
 - i. An officer controlling a vote; or
 - ii. An officer to whom an AIE has been issued.
- All payments shall be made by cheque, as much as possible. The LGCs should set the rules specifying payments which can be made in cash.
- Payments for capital projects should involve the following:
 - i. Project Inspection;
 - ii. Pre-payment Inspection Certificate;
 - iii. Certificate of completion and stage-completion;
 - iv. Invoice Received;

- v. Verification of Services or Goods Delivered;
- vi. Preparation of Payment Vouchers;
- vii. Payment Authorisation; and
- viii. Pre-Payment audit.

As required by the Financial Memoranda, every payment voucher and its supporting documents should be subjected to pre-payment audit carried out by Internal Auditor, before payment is made. The pre-payment audit is to ensure that:

- i. The payment is properly authorised;
- ii. The payment is correctly charged to the stated sub-head or account; and
- iii. There is sufficient fund to meet it.

The checklist that should be reviewed by the pre-payment audit are:

- Project description;
- Budget control code;
- Organisation code;
- Sub-head code;
- Contractor name;
- Sub-contractor name;
- Tenders Board's minutes of meeting;
- Contract document;
- Certificate of completion;
- Percentage completed and value; and
- Contractor and sub-contractor's invoice.

The Internal Auditor should record queries raised during pre-payment audit in a Register of Audit Correspondence maintained in the Department of Finance and Supplies.

5.4 Supplementary Budgeting and Budget Amendments

A supplementary budget is an expenditure statement introduced to provide funds to the government to meet new or additional expenses in a fiscal year. This arises when it is discovered that the earlier amount approved is insufficient; or there is need for expenditure on a purpose for which no amount has been earlier approved.

Every supplementary budget shall be specially scrutinised by the LGC Executive and the Legislative Council to ensure that such estimates do not result in some distortions and deterioration in financial position of the Local Government and/or sectoral programmes. The Financial Memoranda has a list of the processes that need be followed by respective officers, the LGC Executive and the legislative Council before approvals are given for any application for a supplementary estimate.

5.4.1 Steps in Supplementary Budgeting

For the supplementary budget preparation, the steps involved shall include the following:

Draft Kano State Local Government Planning and Budget Guideline

1. Officer Controlling Vote, usually appropriate Heads of Departments delegated by the LGC Executive, shall initiate the process by completing Part A of Form LGT 11 with the supplementary estimates for consideration;
2. The Head of Budget and Planning Department will review the request, give it a number and thereafter complete Part B of LGT 11, as further confirmation of the supplementary estimates. The original copy of completed (Parts A and B) Form LGT 11 is submitted to the LGC Executive for review and endorsement;
3. After the LGC Executive's scrutiny of the supplementary estimates, the application is recommended to the LGC Legislature for consideration;
4. LGC Legislature shall consider and approve the supplementary estimates;
5. The decision of the Council shall be recorded in Part C of LGT 11 by the Clerk of the Council;
6. The approved supplementary estimates shall be forwarded to the Chairman who shall present it to the Ministry of Local Government for further review and endorsement. The Ministry for Local Government shall review the supplementary estimates and forward them to SHoA;
7. The SHoA should involve its relevant committees to carry out sectoral reviews of the supplementary estimates of the LGC and public hearings may be organised for this purpose. After the review by the SHoA, the supplementary budget of LGCs shall be approved, passed into Law, and assented by the Governor.

All budget amendments should be entered in the MS Excel Local Government Budget template prior to step 2 above to ensure the changes (supplementary provisions or amendments) are arithmetically correct.

6. Budget Performance Review, Monitoring and Evaluation

6.1 Overview of Budget Performance Review, Monitoring and Evaluation

The objective of this section is to provide tools and mechanisms to enhance capacity for budget performance reporting and monitoring.

6.2 Budget Performance Reporting

6.2.1 Purpose of Budget Performance Reporting

The purpose of budget performance reporting is to ascertain the actual performance numbers achieved for revenue and expenditure at the end of every month, quarter, or financial year. In other words, a budget performance report is designed to compare how close the budgeted revenue and expenditure were to the actual performance.

6.2.2 Quarterly Budget Performance Reports

Each Local Government Council will produce a quarterly budget performance report within four weeks of the end of the quarter. The budget performance report will include variances, reasons for the major variances and measures to be taken to maintain and/or ensure that the budget is implemented as intended. The quarterly budget performance report will be forwarded to the Ministry of Local Government for review and publication.

6.2.3 Annual Budget Performance Report

Each Local Government Council should also produce an annual budget performance report within four weeks of the end of the financial year. The annual budget performance report will show how much the approved budget was consistent with the implemented budget; how much the objectives of the budget were realized; and lessons learned.

The Local Government Council will as a minimum produce full-year function statistical reports as part of the economic and administrative segments performance reports.

The templates and guidelines for using the template reside with the Kano State Ministry of Planning and Budget.

6.3 Budget Performance Monitoring and Reporting

6.3.1 Objectives of Budget Performance Monitoring

Budget performance monitoring is required to determine how the budget is being implemented in order to address the following questions:

- Is the budget being implemented as intended?
- Are the right resources acquired at the lowest cost? (measure of input – Economy and value for money)
- Does output from any given activity achieve the set objectives and intended target groups? (a measure of outcomes and goal achievement - Effectiveness);
- Are minimum reasonable resources used to achieve maximum possible output? (a measure of productivity - Efficiency);
- Are the projects being implemented targeted at solving specific problems relating to men, women, and socially excluded groups within the LGC.

6.3.2 Performance Monitoring Tools

Budget performance monitoring and reporting should be carried out immediately after the approval of the budget. There are many basic tools available for effective Budget Performance Monitoring.

Revenue and Expenditure Variance Analysis – This examines the extent to which budgeted revenue and expenditure compared to the actual revenue and expenditure. This analysis is important to discover negative or positive variances at the earliest possible time for quick and effective corrective measures and actions to be taken to ensure effective and focused implementation of the budget. When detected in time, a negative variance will allow the LGC to either cut back on expenditure or source for additional funding, while a positive variance can allow the LGC to plan for additional capital expenditure or investment for future benefit.

Revenue variance analysis - Some key information is needed to be able to determine revenue performance, such as revenue targets by type of revenue source. Revenue performance analysis offers the LGC an adequate estimate of its budgetary revenue constraint, which is fundamental for planning the efficient and equitable allocation of its local public resources.

Expenditure variance analysis – The delivery of public goods and services by LGCs is of primary concern to every citizen in the community because of the expectation that public resources are to be used efficiently to provide the highest level of public services. This analysis basically compares budgeted expenditure to actual expenditure, especially regarding input i.e. amount of resources (e.g. equipment, labour, supplies and materials, etc.) used in providing a service compared to budgeted amount as well as the comparison of actual results (outputs and outcomes achieved) with planned results (outputs and outcome targets).

Expenditure variance analysis is useful in several ways, such as:

- It can enable LGC managers to identify costs that are much higher or lower than average and to determine why these differences exist;

- It allows for comparison of processes by analysing performance of a service using a particular technology, approach, or procedure;
- It can be useful in assuring maintenance of standards through monitoring service performance against established performance targets or benchmarks to make internal or external comparisons; and
- Public and Private Sectors comparison – comparing the cost of public service sector delivery to the cost of private sector delivery of the same type of service.

In line with international best practice, the Department of BPRS shall, within 30 days after the end of each quarter, publish a summarized report on budget execution using the Nigeria IPSAS prescribed budget performance templates (revenue, recurrent and capital expenditure templates) and not later than 30 days after the end of the financial year, a consolidated budget performance report shall be published. The quarterly and annual budget performance report shall be forwarded to Ministry of Planning and Budget and Ministry for Local Government for review and dissemination to the public.

6.3.4 Non-state actors monitoring of allocation, use and accountability

Non-State actors (public) involvement in monitoring the budget is central to the issue of transparency and accountability. It is fundamental that the public views are correctly reflected in the budget and that the public (citizens) can then monitor whether money has been properly spent, as authorised in the budget. The public should therefore be given every opportunity to participate directly in different stages of the process. This is because the annual budget is the central instrument through which the people authorise government to spend money on their behalf in order to achieve the desired socio-economic needs of the locality. Citizens should therefore be involved in monitoring budget performance to say whether their needs or expectations have been met or not.

The public should be involved in the process of drafting the budget as well as monitoring budget implementation performance. Key non-state actors that should be identified and engaged include:

- Civil Society Organisations (CSOs);
- Representatives of Community Development Associations (CDAs);
- Opinion Leaders of the communities that make up the LGC;
- Women's groups/Organizations;
- Traditional and Religious Leaders;
- Youth Leaders;
- Vulnerable groups (e.g. minority ethnic groups, IDPs, the elderly, etc.); and
- The news media.

For effective engagement of non-state actors, it is important to determine the specific type of data and information needed e.g. overall budget or specific sectors (e.g. health, education or environment). Sources of data include:

- budget proposals;
- legislative budget committee reports prior to budget approval;
- official budget documents following approval; and

Draft Kano State Local Government Planning and Budget Guideline

- budget reports and audit reports during budget execution.

The following issues, among others, should be addressed by non-state actors during budget analysis:

- Appropriateness - are budget allocations in line with the government's stated policy priorities?
- Responsiveness - do they reflect the priorities of men and women priorities and of excluded groups in the LGC area?
- Equity - are budget allocations fair and justified?
- Do they address or worsen social inequalities?
- Are allocated funds adequate to meet stated goals?

Annexes

List of Annexes:

Annex 1 – Worksheets for Gathering Data

Annex 2 – Gender and Social Inclusion Checklist

Annex 3 – Sample Tables for Sector/Departmental Priorities, Objectives, Targets and Strategies

Annex 4 – The Outline and Content of Local Government Development Plan

Annex 5 – Techniques for Fiscal Forecasting

Annex 6 – Kano State Local Governments Chart of Accounts

Annex 1 – Worksheets for Gathering Data

The following worksheets are included below:

1. General Overview of the Local Government Area
2. Education Services
3. Water Services
4. Health Services
5. Agro-Economic Infrastructure, Agriculture & Livestock
6. Environment and Green areas
7. Works, Transportation & Bridges
8. Works: Electricity

LOCAL GOVERNMENT STRATEGIC PLANNING
WORKSHEET No. 1

General Overview of the Local Government Area

LGA: _____

The purpose of this section of the analysis is to give an overview about the Local Government Area (LGA):

1. History, establishment, and development.
2. Demographic structures (Composition of the population: age group, gender, religion etc.).
3. Soil (types of soils that exist in the LGA).
4. List Current major social and economic characteristics (What are the major social activities? What are the major economic activities (Farming? Trading? Mining?).
 - *(Be sure to show or segregate which AGE-GROUP & GENDER dominates each activity; be sure to show if PWDs dominate or are excluded in each activity...)*
5. Key Natural Resources, where found (towns, villages), estimated quantities (if known) and current status (i.e. currently being exploited or not).
6. Major problems related to housing, education, and public health (crime? Unemployment? Soil erosion? Wastes? Pollution?).
 - *(Be sure to show or segregate which AGE-GROUP & GENDER is most affected; be sure to show if PWDs are affected...)*
7. Politics: Describe any political culture or ideology. Any marginalization of women? Any dominant families or groups?

Draft Kano State Local Government Planning and Budget Guideline

LOCAL GOVERNMENT STRATEGIC PLANNING
WORKSHEET No. 2
EDUCATION SERVICES

LGA: _____

Number of Primary Schools in the LGA: _____

Number of Secondary Schools in the LGA: _____

Number of Girls Secondary Schools: _____

Number of Tertiary Schools in the LGA: _____

Number of Special Schools (for Deaf, Blind, etc.) in the LGA: _____

Number of Vocational training Centres in the LGA: _____

Number of Almajiri/Islamic Schools in the LGA: _____

Number of out of school children (male, female, total): _____

Type of School	Male Population	Female Population	Total
Primary Schools			
Secondary Schools			
Girls Secondary Schools			
Tertiary Schools			
Special Schools			
Vocational Centres			
Almajiri/Islamic Schools			
		Grand TOTAL	

Population of Teachers in the LGA

Type of School	Number of Male Teachers	Number of Female Teachers	Total
Primary Schools			
Secondary Schools			

Draft Kano State Local Government Planning and Budget Guideline

Type of School	Number of Male Teachers	Number of Female Teachers	Total
Girls Secondary Schools			
Tertiary Schools			
Special Schools			
Vocational Centres			
Almajiri/Islamic Schools			
		Grand TOTAL	

LOCAL GOVERNMENT STRATEGIC PLANNING

WORKSHEET No. 3

Water Services

LGA: _____

Number of Wells in the LGA: _____

Number of Hand Pumps in the LGA: _____

Number of Schools with Water Facilities in the LGA: _____

Number of Girls' Schools with Water Facilities in the LGA: _____

Number of Boreholes in the LGA: _____

Number of Water Works in the LGA and their locations (towns/villages): _____

Number of Villages without Water Facilities _____

Number of towns and villages without public water supply: _____

LOCAL GOVERNMENT STRATEGIC PLANNING

WORKSHEET No. 4

Health Services

LGA: _____

Number of Hospitals in the LGA: _____

Number of Primary Healthcare Facilities in the LGA: _____

Number of Rural Health Posts in the LGA: _____

Number of Doctors in the LGA: _____

Number of Female Doctors in the LGA: _____

Number of Female Nurses in the LGA: _____

Total number of Nurses in the LGA: _____

Number of Traditional Birth attendants in the LGA: _____

Number of Villages without Health Facilities _____

Top 3 endemic/rampant diseases or ailments in the LGA: _____

Complete the table below regarding morbidity, mortality, child health and maternal health in the LGA.

Health Issue	Indicator	Rate in the LGA	Year
Maternal Health	Maternal mortality rate (per 1000 deliveries)		
	Delivery by skilled provider (SBA) (%)		
	Contraceptive Prevalence Rate (CPR) (%)		
Child Health	Routine Immunization (RI) coverage (%)		
	Infant Mortality (per 1000 livebirths)		
	Under five Mortality (per 1000 livebirths)		
	Prevalence of malaria in children under-five (%)		
Child Nutrition	Wasting (%)		
	Stunting (%)		

LOCAL GOVERNMENT STRATEGIC PLANNING

WORKSHEET No. 5

Agro-Economic Infrastructure, Agriculture & Livestock

LGA _____

The Department of Agriculture and Natural resources of the LGA will be collecting required information for two aspects of this sector as follows:

1. Aspect of the sector such as agricultural land area, number of farms and different preparations.
2. Economic aspects of the sector such as operation systems, activities improvement, factors of production, creation of employment opportunities and direct and indirect impacts on the local economy.

In addition to this descriptive section about the sector, it is beneficial that the department presents the problems of the operation systems, expansions requirements and possibilities for improving agricultural inputs.

Data on Characteristics of the LGA Economy:

Agriculture and Livestock

Total agricultural land _____.

Percentage irrigation land _____.

Rain fed irrigation: _____.

Crops Production:

Average production of seasonal crops according to seasonal distribution

Crop	Season (dry/rainy)	Annual Production (tons)	Cultivated area (hectare)
Millet			
Cotton			
Corn			
Cabbage			
Rice			
Tomato			
Other Crop			
Other Crop			

Draft Kano State Local Government Planning and Budget Guideline

- Number of farmers _____
- Number of Female farmers _____
- Number of villages in the LGA _____
- Percentage of farmers to total population of the LGA _____
- Number of people who rely solely on agriculture _____
- Methods, processes, and technologies used in the field _____
- Number of Extension Workers: Male _____ Female _____

Irrigation systems:

Irrigation system (rain or dry season irrigation)	Area/village	Number of beneficiary farmers	Availability of water sources		
			All year round	6 – 9 Months	Less than 6 Months

- Total size of arable land area in the LGA (in hectare) _____
- Percentage of arable land to the total land area of the LGA _____
- Total size of cultivated area (in hectare) _____
- Percentage of cultivated area to the total arable area _____
- Size of Touristic land in the LGA (in hectare) _____
- The size of fruits farms and the estimated number of trees and their production in the LGA _____
- Distribution of agricultural land owned by government and the private sector: _____
- Top 3 challenges faced by agricultural producers in the LGA: _____

Draft Kano State Local Government Planning and Budget Guideline

Agricultural entities/institutions in the LGA (e.g. River Basins Authority, ADP, KASCO, KNARDA, Fadama Offices etc.):

No.	Agric Entity

Agricultural entities owned by private sector by specialization:

No.	Entity	Specialization

Fish farming:

Type of Fish	Number of fishponds	Size of the pond	Catch Size per year (Kg)	Cost of production	Number of employees

Fish Production:

Fishery Production	Catch size per year (Kg)	Production
Fish		
Others		

Draft Kano State Local Government Planning and Budget Guideline

- Number of Fishermen _____
- Per capita income of fishermen _____
- Number of fish farms owned by private and public sector and their annual production _____.

Livestock:

- Estimated number of livestock in the LGA by type

Type	Number owned by Women	Number owned by Men	Total
Cows			
Goats			
Sheep			
Poultry			

LOCAL GOVERNMENT STRATEGIC PLANNING
WORKSHEET No. 6

Environment and Green areas

LGA: _____

Environment problems and Protection:

Briefly describe:

1. Current state of environment and the problems it faces in your LGA.
2. Desertification and illegal tree logging.
3. The total of green parks/forest reserves (% of the LGA area).
4. Number of illegal logging facilities in your LGA.
5. Air pollution (If any. What is the source of the air pollution?)
6. River water pollution (If any. What is the source of river pollution?)
7. Give the names and types of pollution caused by industrial activities in your LGA.
8. Give the names of Environmental organizations working in your LGA.
9. Environmental Assistance received to date.
10. Basic environmental needs and directions.

LOCAL GOVERNMENT STRATEGIC PLANNING

WORKSHEET No. 7

Works, Transportation & Bridges

LGA: _____

1. Total Lengths of roads network in the LGA in kilometer

2. Length of main roads in kilometer and total length of asphalt roads

3. Length of roads by types (feeder, bitumen, gravel) in the LGA

TYPE	Length (KM)
Feeder roads	
Gravel	
Bitumen	

4. Length of Highway

5. Conditions of internal roads in the LGA H/Q and big towns within the LGA

6. Bridges, number, and locations

Type of Bridge	Length of Bridge in meters & its conditions as recorded in LGA records				
	LGA		Villages		Total (in meters)
	Travelable	Not Travelable	Travelable	Not Travelable	

Draft Kano State Local Government Planning and Budget Guideline

Concrete					
Steel					
Wood					

1. Maintenance of LGA roads

- Name of maintenance units

- Number of maintenance staff & their profession

- List of projects and amount of money invested in the maintenance of roads, public parks, bus stops, and taxi stations

- Amount of public spending on **construction** of roads and bridge per year for the past three years.

YEAR	Amount (Naira)
2014	
2015	
2016	

Draft Kano State Local Government Planning and Budget Guideline

- Amount of public spending in the **maintenance** of roads and bridges per year in the past three years

YEAR	Amount (Naira)
2014	
2015	
2016	

Types of Transportation

Type of transportation	Distance			
	Number in LGA	Number in wards/ villages	# in Good working condition	# Not in Good Condition
Minibuses				
Private cars				
Other means of transportation (donkeys/horses/camels)				

LOCAL GOVERNMENT STRATEGIC PLANNING

WORKSHEET No. 8

Works: Electricity

LGA: _____

This section focuses on the level of coverage and spread of electricity services provided by the LGA.

1. Electricity distribution grid, number of Ward, villages that are **NOT** covered
2. Number of electric transformers
3. Length of distribution network by capacity (KV)

Number of hours of availability of electricity for consumers per day for the past three years, each year separate.

YEAR	Average Number of Hours of Electricity per Day
2014	
2015	
2016	

4. Percentage of electricity coverage in the LGA and wards and villages.

WARD	Percentage of Electricity Coverage

Draft Kano State Local Government Planning and Budget Guideline

WARD	Percentage of Electricity Coverage

5. Percentage of electricity provided to markets, private sector, public sector (government offices, schools, hospitals etc.) in the LGA to the total available electricity energy.

Category	Percentage of Electricity
Markets	
Hospitals, Schools, Govt. Offices	
Houses	

6. Assistance provided so far regarding electricity services (by who? E.G. Private individuals, Donor or Aid Agencies, NGOs, Foundations etc.)

Annex 2 – Gender and Social Inclusion Checklist

Steps in Local Government Planning and Budgeting	Gender and Social Inclusion Checklist
<p>1. Set up Local Government Planning and Budget Committee</p>	<p>Does the LGDP technical team membership comprise of men and women?</p> <p>Does the LGDP technical team membership comprise disadvantaged groups (such as persons with disabilities, minorities, and non-indigenes)?</p> <p>Are CBOs who serve as members of the LGDP technical team active advocates of women’s/ adolescent girls’/Persons with disabilities/minority groups’ rights issues?</p>
<p>i. Review of Kano State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data</p> <p>ii. Review of baseline and situation analyses</p> <p>iii. For rollover Development review of previous year performance and current year performance. Setting of priorities</p> <p>iv. Preparation of Draft Local Government Development Plan showing justification and outcomes</p> <p>v. Stakeholders Validation of Draft Local Government Development Plan</p>	<p>1. Local level planning: Social indicators</p> <p>Do the documents have data on these key indicators for differing social groups including socially excluded groups such as persons with disability, minority groups, adolescents, and young children?</p> <ul style="list-style-type: none"> • population by age, sex, and location (by ward if possible) • literacy rates (by sex) • primary enrolment (by sex) • secondary completion (by sex) • life expectancy (by sex) • infant mortality rates (by sex) • maternal mortality rates • Employment rates by sex
<p>i. Review of Kano State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data</p> <p>ii. Preparation of Draft Local Government Development Plan showing justification and outcomes</p>	<p>2. Local level planning: Legal</p> <p>Do the documents reference and align with national and global instruments for promoting gender equality and social inclusion? (For example, National Gender Policy, State Development Plan, CEDAW, Child Rights Act, AU Protocol on Women’s Rights, Convention on the rights of people with disabilities, MDGs, etc.)</p>

Draft Kano State Local Government Planning and Budget Guideline

Steps in Local Government Planning and Budgeting	Gender and Social Inclusion Checklist
<p>iii. Stakeholders Validation of Draft Local Government Development Plan</p>	
<p>i. Review of Kano State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data</p> <p>ii. Review of baseline and situation analyses</p> <p>iii. For roll over Development review of previous year performance and current year performance. Setting of priorities</p> <p>iv. Preparation of Draft Local Government Development Plan showing justification and outcomes</p> <p>v. Stakeholders Validation of Draft Local Government Development Plan</p>	<p>3. Local level planning: Justification</p> <p>Is the gender dimension highlighted in the background information to the document?</p> <p>Does the analysis include how the issues relate to men, women, adolescent boys and girls and socially excluded groups (also disaggregated by sex)?</p> <p>Does the justification include convincing arguments for gender equity and social inclusion?</p>
<p>i. Review of Kano State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data</p> <p>ii. Review of baseline and situation analyses</p> <p>iii. For roll over Development review of previous year performance and current year performance. Setting of priorities</p> <p>iv. Preparation of Draft Local Government Development Plan showing justification and outcomes</p> <p>v. Stakeholders Validation of Draft Local Government Development Plan</p>	<p>4. Local level planning: Overall Goals and Objectives</p> <p>Do the goals of the document reflect the needs of both men and women, adolescent boys and girls, children (disaggregated by sex) as well as other socially excluded groups (disaggregated by sex)?</p> <p>Do the goals seek to correct gender imbalances and issues around social exclusion?</p> <p>Do the goals seek to transform the institutions (social and other) that perpetuate gender inequality and social exclusion?</p>
<p>i. Review of Kano State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data</p> <p>ii. Review of baseline and situation analyses</p>	<p>5. Local level planning: Sectoral Objectives, Strategies and Targets</p> <p>Do the objectives of each sector reflect the needs of men, women, children (disaggregated by sex), adolescent girl and boys and socially excluded groups (disaggregated by sex)?</p>

Draft Kano State Local Government Planning and Budget Guideline

Steps in Local Government Planning and Budgeting	Gender and Social Inclusion Checklist
<ul style="list-style-type: none"> iii. For roll over Development review of previous year performance and current year performance. Setting of priorities iv. Preparation of Draft Local Government Development Plan showing justification and outcomes v. Stakeholders Validation of Draft Local Government Development Plan 	<p>Are there specific targets set for girls, women, socially excluded groups such as persons with disabilities and minority groups (disaggregated by sex) in each sector?</p> <p>Are targets sex disaggregated?</p> <p>Are the strategies reflective of the needs of men, women, children (disaggregated by sex), adolescent girl and boys and socially excluded groups (disaggregated by sex)?</p> <p>Are there specific strategies set for girls, women, socially excluded groups such as persons with disabilities and minority groups (disaggregated by sex) in each sector?</p>
<ul style="list-style-type: none"> i. Review of Kano State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data ii. Review of baseline and situation analyses iii. For roll over Development review of previous year performance and current year performance iv. Setting of priorities v. Preparation of Draft Local Government Development Plan showing justification and outcomes vi. Stakeholders Validation of Draft Local Government Development Plan 	<p>7. Activities</p> <p>Are there any additional activities to ensure that a gender and social inclusion perspective is made explicit?</p>
<ul style="list-style-type: none"> i. Review of Kano State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data ii. Review of baseline and situation analyses iii. For roll over Development review of previous year performance and current year performance. Setting of priorities 	<p>8. Indicators</p> <p>Does the document have indicators to measure progress towards the fulfillment of each objective?</p> <p>Do these indicators measure the gender aspects of each objective?</p> <p>Are indicators sex disaggregated?</p> <p>Are targets set to guarantee a sufficient level of gender balance and means of facilitating social</p>

Draft Kano State Local Government Planning and Budget Guideline

Steps in Local Government Planning and Budgeting	Gender and Social Inclusion Checklist
<ul style="list-style-type: none"> iv. Preparation of Draft Local Government Development Plan showing justification and outcomes v. Stakeholders Validation of Draft Local Government Development Plan vi. Development of implementation strategy 	<p>inclusion in activities (e.g. quotas for male and female participation)?</p>
<ul style="list-style-type: none"> i. Review of Kano State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data ii. Review of baseline and situation analyses iii. For roll over Development review of previous year performance and current year performance. Setting of priorities iv. Preparation of Draft Local Government Development Plan showing justification and outcomes v. Stakeholders Validation of Draft Local Government Development Plan vi. Development of implementation strategy 	<p>9. Policy Implementation</p> <p>Who is implementing the Policy? Have they received gender mainstreaming and social inclusion training, so that a gender perspective can be sustained throughout implementation?</p> <p>Are women, men, adolescent girls and boys, children (disaggregated by sex), and socially excluded groups participating in implementation?</p>
<ul style="list-style-type: none"> i. Review of Kano State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data ii. Review of baseline and situation analyses iii. For roll over Development review of previous year performance and current year performance. Setting of priorities iv. Preparation of Draft Local Government Development Plan showing justification and outcomes 	<p>10. Monitoring and Evaluation:</p> <p>Does the monitoring and evaluation strategy include a gender and social inclusion perspective?</p> <p>Does it examine both substantive (content) and administrative (process) aspects of the intervention?</p>

Draft Kano State Local Government Planning and Budget Guideline

Steps in Local Government Planning and Budgeting	Gender and Social Inclusion Checklist
<ul style="list-style-type: none"> v. Stakeholders Validation of Draft Local Government Development Plan vi. Development of implementation strategy 	
<ul style="list-style-type: none"> i. Development of implementation strategy ii. Preparation of Budget Policy Statement iii. Issue Budget call circulars to LGC Departments with indicative ceilings to Departments to prepare their detailed budgets in line with the guidelines provided in the Budget Policy Statement iv. Preparation and Submission of Budget Proposals by Departments v. Bilateral budget discussions with Departments vi. Review of Budget by LGC Executive vii. Review and initial approval of budget by LGC Legislature viii. Review of LGC Budget by KNSG Economic Planning Board (including input from KNSG Budget and Planning Commission, and Executive Council) ix. Review and approval of LGC Budget by House of Assembly 	<p>11. Budget:</p> <p>Is there any budget line item that is specific to the needs of girls / women and other socially excluded groups? E.g. institutionalizing the Girls’ Platform?</p> <p>Were financial inputs assessed to ensure that differing social groups, disaggregated by age and sex, will benefit from the planned intervention?</p> <p>Was the need to provide gender sensitivity and social inclusion training factored into the budget?</p>
<ul style="list-style-type: none"> i. Review of Kano State Plan Documents, Existing Local Government Plans and Other Relevant Documents and Data ii. Review of baseline and situation analyses. For roll over Development review of previous year performance and current year performance. Setting of priorities 	<p>12. Annexes:</p> <p>Are any relevant research papers (or excerpts) included as annexes (particularly those that provide sound justification for your attention to gender and social inclusion e.g. Community maps?)</p>

Draft Kano State Local Government Planning and Budget Guideline

Steps in Local Government Planning and Budgeting	Gender and Social Inclusion Checklist
<ul style="list-style-type: none"> iii. Preparation of Draft Local Government Development Plan showing justification and outcomes iv. Stakeholders Validation of Draft Local Government Development Plan v. Development of implementation strategy 	
<ul style="list-style-type: none"> i. Stakeholders Consultation and Engagement to review and agree on priorities ii. Stakeholders Validation of Draft Local Government Development Plan 	<p>13. Decision Makers</p> <p>Were socially excluded groups such as women, adolescent girls; as well as persons with disability and minority groups (disaggregated by age and sex) consulted separately?</p> <p>Were CBOs who participated in the LGA planning process active advocates of women’s/ adolescent girls’/Persons with disabilities’/minority groups’ rights issues?</p>
<ul style="list-style-type: none"> i. Preparation of Draft Local Government Development Plan showing justification and outcomes ii. Development of implementation strategy iii. Public dissemination quarterly and consolidated annual budget performance reports demonstrating outcomes and distribution across different groups 	<p>14. Communication Strategy:</p> <p>Has a communication strategy been developed for facilitating the participation of various social groups in the development of the plan? Has a communication strategy been developed for informing various publics about the existence, progress and results of the plan? Are the means of communication accessible to various social groups, including socially excluded groups (disaggregated by age and sex)?</p>

Annex 3 - Sample Tables for Sector/Departmental Priorities, Objectives, Targets, Strategies

SAMPLE TABLE 1

Matrix of Examples of Departmental Priorities, Objectives, Targets and Strategies

Department	Strategic Objective(s)	Programmes	Outputs	Output Baseline (Year and Value)	Output Targets for each of the plan years	Person Responsible
Education						
Agriculture						
Health						

Draft Kano State Local Government Planning and Budget Guideline

Department	Strategic Objective(s)	Programmes	Outputs	Output Baseline (Year and Value)	Output Targets for each of the plan years	Person Responsible
Social Welfare						

SAMPLE TABLE 2

Projects Identification and Prioritisation

Strategic objective	Main activities	Scores to ascertain link with LGC Objectives	Project Status	Year of Completion	Nature of Project	Score
	i) Renovation of existing classrooms					
	ii) Construction of new classrooms blocks					
	iii) Purchase of furniture and learning materials					
	iv) Train and recruit teachers with NCE certificate					
2. Almajiri education system integrated with formal education system by 2017	i) Advocacy and sensitization of tsangaya schools on benefits of functional education					
	ii) Train technical committee and tsangaya teachers on integration					
	ii) Provide non-formal centres for integrated Almajiri education					

Annex 4 – The Outline and Content of Local Government Development Plan

Chapter 1 - Introduction to the Local Government

- i. Location - a description of the general geographical location of the Local Government, including any physical landmarks and peculiarities, and neighbouring Local Government/States
- ii. Demographics - A brief description of the population (disaggregated)
- iii. Social Characteristics - A brief description of the history and economy and major economic activities of the people
- iv. General Administration - A short description of the administrative structure of the Local Government
- v. Review of Development Efforts - An outline of the most important development efforts in the LGA during the last ten years is to be provided
- vi. Development Plan Process - Previous efforts to prepare and implement a Local Government Development Plan and process adopted in preparation of the current Local Government Plan

Chapter 2 – Goals/Objectives, Programmes, Expected Outcomes/Outputs and Outcome/Output Targets

- i. Goal/Objectives – The desired result or possible outcome that the Local Government Council commits to achieve over the 3-year period – this should include Vision, Mission Statement and Values
- ii. Programmes – A programme is a short or long-term outline of government interventions that are designed to meet specific policy objectives of the government.
- iv. Outcomes/Outputs – The expected outcome (for a start the expected output). The result or concrete product or services that result from the projects and activities of the programme.
- v. Outcome/Output KPIs
- vi. Outcome/Output Targets

Chapter 3 – Strategies for Achieving the Objectives

- i. What is currently being done in the Local Government?
- ii. Detail review of the Programmeiii. Each programme should have projects/activities, which should be scheduled over the three-year period.
- vii. All projects/activities should be disaggregated by gender and by social inclusion where applicable.

Chapter 4 - Costs and Funding of the Plan

- i. Costing of all activities, projects and programmes (note that total cost of all projects must be within the available resources of the Local Government, prioritisation will be adopted to ensure

that the Plan is affordable and achievable, and bearing in mind that some vulnerable groups may be harder to reach).

- ii. Forecasted Local Government Resources for 3-year period - The essence is to ascertain the resources available to the Local Government for the three years to fund the Plan. The projected resources will be useful in prioritization as well as ascertaining whether the costed activities in the Local Government Development Plan are realistic and not wishful.
- iii. Expected Funding from Other Sources

Chapter 5 – Implementation

- i. Institutional Arrangement for Implementation - coordination and collaboration mechanism.
- ii. The Local Government Council Departments/Units for implementing the various initiatives and activities outlined in the Plan.
- iii. In executing various activities, Local Government Departments may work with relevant State and Federal Initiatives as the immunisation programme. In such situations, clear Guidelines will be developed outlining key responsibilities and cost sharing arrangements.
- iv. Apart from Federal, State and Local Governments agencies, many non-government organizations make useful contributions in improving infrastructure and service delivery in Local Governments. The partnership arrangement will be defined.

Chapter 6 – Monitoring and Evaluation Framework

- i. A good Plan should include ways and means of measuring how well it is being implemented, in order to determine whether intended results are being achieved or have been achieved. This requires defining clear performance indicators, specifying beneficiary groups where applicable. An indicator is a quantitative or qualitative factor or variable that provides a simple and reliable means to measure achievement, or to help assess the performance of a development programme. Performance indicators allow the Local Government to assess success/performance in achieving the project's results.
- ii. Involving the Community in monitoring and evaluation results. The problems addressed in the development plan are experienced directly by ordinary citizens who have useful ideas on workable solutions. Community members are also the first to notice any improvements in service delivery. Consulting such people therefore adds value to the planning process, as the voices and views of those directly affected are heard and taken on board. Consultations should target differing social groups disaggregated by age and sex.
- iii. The discussion on Budget Performance Monitoring and Reporting provided in Section 5.3 of this Guideline will be useful in drafting this section.

Chapter 7 – Risk and Mitigating Actions

- i. Identify any critical factors that might undermine the implementation of the strategies outlined in the plan. An example of risks could be deteriorating security situation.

- ii. Outline ways and means of mitigating such critical negative factors to ensure the strategies deliver intended results (for example, discrimination against particular tribal/ethnic groups or IDPs; discrimination and/or abuse against women and girls).
- iii. A risk probability and impact matrix could be used in prioritizing which risks to first tackle. Thus events or development that have high probability of happening, with major impact could be targeted for particular attention, whereas events of developments that are unlikely to happen and if they do, with only minor impact would not be high on mitigation priority list.

Annex 5 – Forecasting Techniques for Internal Revenue

- i. **Moving Averages** are used to forecast growth rates of an aggregate revenue item based on historically observed growth rates. Moving averages are based on two principles of moving and average:
 - It is referred to as moving – when forecasting a variable for multiple time periods by rolling forward of the average used for the forecast; and
 - Average – when using more than one piece of data to forecast.
- ii. **The three moving averages used by the forecasting tool are:**
 - Simple 3-Year Moving Average – uses the three preceding years observations (e.g. growth rate) to forecast the subsequent year;
 - 5 Year Moving Average Excluding Outliers – uses the three of the five preceding years observations (e.g. growth rates), excluding the highest and lowest observations; and
 - Year Weighted Moving Average - uses the four preceding years observations (e.g. growth rate) but applies more weight to the more recent observations.
- iii. **Predetermined percentage increments** – Where it is observed that historical trends may not be the best indicators for future performance, some reasonable basis for annual percentage increments can be used. However, it is very important that the base figures are latest “Actual” not “budget” – for example, if a 10% annual increment is being used for overhead costs, then the base figure that is being grown by 10% should be the latest “actual” figure.

Annex 6 – Kano State Local Governments Chart of Accounts

See Next Page

**KANO STATE LOCAL GOVERNMENT COUNCILS
BUDGET CLASSIFICATION AND CHART OF ACCOUNTS**

Administrative Segment

Code	Description
010000000000	Administration Sector
011100000000	Chairman Office
011100100100	Chairman Office
011100100200	Vice Chairman Office
011100100300	Special Service Unit Office
011100100400	Special Advisers
011100100500	Special Assistants
011100600100	Internal Audit Office
011200000000	Legislative Council
011200300100	Legislative Council
011200400100	House Leader
011200500100	Deputy House Leader
011200600100	Majority Leader
016100000000	Office of Secretary to the Local Government
016100100100	Office of Secretary to the Local Government
016100700100	Legal Services
012500000000	Personnel Management Office
012500100100	Office of the Director Personnel Management
012500200100	Chief Personnel Officer (CPO)
020000000000	Economic Sector
021500000000	Agriculture & Natural Resources
021500100100	Office of the Supervisory Councillor Agriculture & Natural Resources
021500200100	HOD Agriculture & Natural Resources
021500300100	Agric. Services
021500400100	Forestry
021500500100	Veterinary
021500600100	Fishery
021500700100	Livestock
022000000000	Treasury Department
022000100100	Treasurer
022000200100	Revenue Section
022000300100	Account section

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
022000400100	Store Section
023400000000	Works, Housing & Transport Department
023400100100	Office of the Supervisory Councillor Works, Housing & Transport
023400200100	HOD Works
023400300100	Road
023400400100	Mechanical
023400500100	Electrical
023400600100	Building
023400700100	Land & Survey
023400800100	Estate
023800000000	Planning, Research & Statistics
023800100100	Office of the Supervisory Councillor Planning, Research & Statistics
023800200100	HOD Planning, Research & Statistics
023800300100	Planning
023800400100	Budget
023800500100	Statistics
050000000000	Social Sector
052100000000	Primary Healthcare Department
052100100100	Office of the Supervisory Councillor Primary Healthcare
052100200100	Primary Healthcare Coordinator
052100300100	Curative Section
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)
053500100100	Office of the Supervisory Councillor, Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)
053500300100	Water Supply
053500400100	Environmental, Sanitation and Hygiene
053500500100	Monitoring and Evaluation
053500600100	Preventive
051700000000	Education, Community and Social Development Department
051700100100	Office of the Supervisory Councillor Education
051700200100	Office of the Supervisory Councillor Community

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
051700300100	HOD Community and Social Development
051700400100	Local Government Primary Education
051700500100	Community
051700600100	social welfare
051700700100	Information Youth, Culture & Sport
051700800100	Adult Education
051700900100	Women Affairs
051701000100	Cooperative
051701100100	Trade, Commerce & Industry
055100000000	District Administration
055100100100	District Administration
055100200100	Traditional Rulers
055100300100	District Head
055100400100	Village Head
055100500100	Ward Head

Economic Segment – Revenue

Code	Description
<i>1</i>	<i>REVENUE</i>
<i>11</i>	<i>GOVERNMENT SHARE OF FAAC</i>
<i>1101</i>	<i>GOVERNMENT SHARE OF FAAC</i>
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES
11010101	STATUTORY ALLOCATION
110102	LOCAL GOVERNMENT SHARE OF VAT
11010201	SHARE OF VAT
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES
11010301	EXCESS CRUDE
11010302	EXCESS NON-OIL
11010303	EXCHANGE GAIN
11010304	ECOLOGICAL FUND
11010305	Electronic Money Transfer Levy (EMTL)
11010306	FOREX EQUALIZATION MINERAL
11010307	FOREX EQUALIZATION NON-MINERAL
11010308	SOLID MINERAL
11010309	DERIVATION REFUNDS
11010310	NNPC REFUND
11010311	NLNG DIVIDENDS
11010312	STABILIZATION FUND
11010313	STATE INFRASTRUCTURE & SECURITY
11010314	SIGNATURE BONUS
11010315	PAYMENT FOR GOODS AND VALUABLES
11010399	OTHER FAAC DISTRIBUTION
<i>12</i>	<i>INDEPENDENT REVENUE</i>
<i>1201</i>	<i>TAX REVENUE</i>
120101	PERSONAL TAXES
12010101	COMMUNITY DEVELOPMENT/POLL TAX
120103	OTHER TAXES
12010301	Capital Gains Tax (Individual) - Main
12010320	Development Levy
12010323	Other Taxes - N.E.C

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
12010324	Tenement Rates
12010325	Penalty on Tenement Rates
12010326	Arrears on Tenement Rates
1202	Non-Tax Revenue
120201	Licenses
12020105	Radio /Television permit
12020106	Canoe licenses
12020107	Registration of Voluntary Organization
12020108	Berkery House license
12020109	Bicycle licenses
12020110	Brick Making
12020111	Cart/truck licenses
12020112	Dane Gun License
12020113	Cattle Dealers License
12020114	Dried Fish/Meat License
12020115	Dog licenses
12020116	Fishing Permit
12020117	Squatters /Hawkers permit fees
12020118	Hunting License
12020119	Produce Buying License
12020120	Animal Health Care License
12020121	Abattoir/Slaughter License
12020122	Tractor Hiring Services
12020123	Borehole Drilling License
12020124	Cinematography License
12020125	Native liquor License
12020126	Trade Permit License
12020127	Advertisement License
12020128	Approval of Building Plan License
12020129	Auctioneers License
12020130	Baggers /Television licenses
12020131	Battery charger licenses
12020132	Birth and Death Registration

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
12020133	Blacksmith workshop licenses
12020134	Block-making machine fees
12020135	Brown sugar machine licenses
12020136	Bulky Cigarettes License
12020137	Burial License
12020138	Butchers License
12020139	Clock/watch Repairs license
12020140	Cloth Dyers licenses
12020141	Cold room licenses
12020142	Control of Noise Permit License
12020143	Corn Grinding mill licenses
12020144	Dislodging of septic Tank charges
12020145	Environment Sanitation Service License
12020146	Electric/Radio/TV Workshop License
12020147	Entertainment Drumming & Temporary both permit License
12020148	Felling of Trees License
12020149	Forestry and Fuel Exploration License
12020150	Hair Dressing/Barbing Saloon License
12020151	Impounding of Animal License
12020152	Ingredients Grinding License
12020153	kiosk license
12020154	Local Hair Barbing/ plaiting license
12020155	Marriage Registration License
12020156	Mortgage Sub-lease Approval License
12020157	Motor match/cash wash licenses
12020158	Motor Vehicle License
12020159	Naming of Street Registration License
12020160	Night soil Disposal/Deposit fees
12020161	Open Air Preaching Permit License
12020162	Painting, Spraying and Sign Writing Workshop
12020163	Panel Beater licenses
12020164	Pest control and Disinfection
12020165	Petty Trader

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
12020166	Photo Studio License
12020167	Photostat/Typing Institute License
12020168	Pit Sawing License
12020169	Registration of Septic Tank and Dislodging License
12020170	Registration of Meat Van Licence
12020171	Registration of Night Soil Contract License
12020172	Rice Mill/Cassava Grinding License
12020173	Sand dredging licenses
12020174	Sand/Granite/Iron Rod Seller License
12020175	Saw Milling License
12020176	sewing Institute License
12020177	Tent at sea beach permit fees
12020178	Vaults License
12020179	Vehicle Spare Parts License
12020180	Vulcanizer License
12020181	Welding Machine License
12020182	wood making /carpentry workshop
12020183	Workshop Receipt
12020184	Bathing House License
12020185	Minor Industry License
12020186	Gold Smith and Gold licenses
12020187	Hide & Skin Buyer Licenses
120204	Fees-Main
12020401	Registration Fees
12020402	Renewal Fees
12020403	Slaughter Slab Fees
12020404	Irrigation Land Fees
12020405	Tender Fees
12020406	Vaccine Fees
12020407	School Fees
12020408	Private Schools Registration
12020409	Examination Fees
12020410	Student Boarding Fees

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
12020411	Pharm. Inspection of Ind.
12020412	students Registration Fees
12020413	Private Hospital & Clinic Inspection Fees
12020414	Lease Fees
12020415	Restaurant and Swimming Pool Fee
12020416	Registration of Youth Clubs
12020417	Land Development & Infrastructure Fees
12020418	Survey Fees
12020419	Deeds preparation & execution Fees
12020420	Document Registration & Search Fees
12020421	Valuation Fees for Private Properties
12020422	Non-Refundable Application for Land
12020423	Application for Re-grant of Land
12020424	Change of Purpose
12020425	Social Homes Corner - Shops
12020426	Day-Care Centre
12020427	Registration of Private Clinics
12020428	Refuse Collection Fees (House to House)
12020429	Registration of Environmental Dumping Sites
12020430	Hire of Conference Hall
12020431	Registration of Self-Help Group
12020432	Consultancy Services Fees
12020433	Patients Admission Deposits
12020434	Loss of Gate Pass Fees
12020435	Laundry Services & Dietary Consultation
12020436	Private Hospital Registration
12020437	Road Worthiness Test Fees
12020438	Safety (petrol station)
12020439	Schools Hostel (Boarding) Fees
12020440	Small Scale Industrial Estate Fees
12020441	Soil concrete testing charge
12020442	Soil development fees
12020443	State ground Rent

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
12020444	Laboratory Services Fees
12020445	State indigene certificate
12020446	Printing fees
12020447	Survey fees
12020448	Tenders Processing Fees
12020449	Trade cattle License
12020450	Trade Fair & Exhibition Fee
12020451	Trade test & workshop receipts
12020452	Tuition Fees
12020453	Veterinary treatment fees
12020454	Veterinary Clinic Treatment Fee
12020455	Work Receipt Adjustments
12020456	local indigene certificate
12020457	Bus Commercial Vehicle/Truck Fees
12020458	General Contractor Registration fees
12020459	Surface Tank
12020460	Health Inspection Fees
12020461	Registration of Private Refuse Collectors
12020462	Building Material & Site Registration
12020463	Registration of Business Groups & Associations
12020464	Registration of Business Premises
120205	Fines -(Main)
12020504	Road Traffic Offenses (Illegal parking)
12020505	Stamp Duties Penalties
12020506	Court Fine
12020507	Penalties
12020508	Other Fines
12020509	Towing vehicle fine and fees
12020510	Fine overdue /loss of library books
12020511	Firewood Trafficking Charges
120206	Sales-Main
12020601	Sales of Publications
12020602	Sales of Obsolete Stores/Vehicles

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
12020603	Sales of Farm Produce
12020604	Sales of Motorcycle/Bicycle App. Form
12020605	Sales from Drug Man. Unit
12020606	Sale of Forms
12020607	Proceeds from sales of Fertilizer
12020608	Other Sales
12020609	Sales of Fisheries Products
12020610	Sales of Agricultural Products
12020611	Sales of Grains
12020612	Sale of DRF Items
12020613	Drug Cost Recovery
12020614	Sales of High Court Civil Procedure Rules annual publication
12020615	Sales of Poles
12020616	Sale of Telephone Directory
12020617	Sale of Photograph
12020618	Sale of Home Economics Products
12020619	Sale of Workshop Products
12020620	Mobile sales
12020621	Sales of Plantations
12020622	Sales of Trade Fair Exhibition
120207	Earnings -Main
12020701	Plant Hire Services (Tractor)
12020702	Combine Harvester Services
12020703	Garage Hire Charges
12020704	Agricultural Sievers Charges
12020705	Farm Plot Charges
12020706	Animal Tractor Charges
12020707	Domestic Pest Control
12020708	Hatchery Charges
12020709	Gully Emptier Charges
12020710	Public Health Lab Services
12020711	Change of Ownership Charges
12020712	Plant Hire Charges

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
12020713	Printing Charges
12020714	Consultancy Services
12020715	Car Hire Charges
12020716	Environmental Laboratory Charges
12020717	Sewerage Collection & Treatment Charges
12020718	Accommodation Charges
12020719	Catering Services
12020720	Telephone Services
12020721	Hire of Video Equipment
12020722	Public Address System
12020723	Graphic Design Charges
12020724	Hire of Information Equipment
12020725	Bill Balance Cert. of Temporary Occupancy Permit
12020726	Earnings from Mortuary Services
12020799	Other Earnings
120208	RENT ON LAND AND OTHERS - GENERAL
12020806	Rent of Plot and Site Services Programme
12020807	Lease rental
12020808	Rent on Government Properties
12020809	Ground Rate Charges
12020810	(Customary) Right of Occupancy
12020811	Sub-Leases Charges
12020812	Commission on transfer of plot
120213	REIMBURSEMENT GENERAL
12021301	LOCAL GOVERNMENT SHARE OF STATE IGR
13	AID AND GRANTS
1301	AID
130101	DOMESTIC AIDS
13010101	CURRENT DOMESTIC AIDS
13010102	CAPITAL DOMESTIC AIDS
130102	FOREIGN AIDS
13010201	CURRENT FOREIGN AIDS
13010202	CAPITAL FOREIGN AIDS

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
1302	GRANTS
130201	DOMESTIC GRANTS
13020101	CURRENT DOMESTIC GRANTS FROM FGN
13020102	CAPITAL DOMESTIC GRANTS FROM FGN
13020103	CURRENT GRANT FROM STATE
13020104	CAPITAL GRANT FROM STATE
13020105	CURRENT GRANTS FROM OTHER SOURCES
13020106	CAPITAL GRANTS FROM OTHER SOURCES
130202	FOREIGN GRANTS
13020201	CURRENT FOREIGN GRANTS
13020202	CAPITAL FOREIGN GRANTS
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS
1401	TRANSFER FROM CONSOLIDATED REVENUE FUND TO CDF
140101	TRANSFER FROM CRF TO CDF GENERAL
14010101	TRANSFER FROM CRF TO CDF
1402	OTHER CAPITAL RECEIPTS
140201	OTHER CAPITAL RECEIPTS
14020101	OTHER CAPITAL RECEIPTS TO CDF
14020102	SALE OF FIXED ASSETS
1403	LOANS/ BORROWINGS RECEIPT
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030102	DOMESTIC LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030103	DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS
14030202	INTERNATIONAL LOANS/ BORROWINGS FROM GOVERNMENT ENTITIES
14030203	INTERNATIONAL LOANS/ BORROWINGS FROM CAPITAL MARKET
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS
1404	DEBT FORGIVENESS

Code	Description
140401	FOREIGN DEBT FORGIVENESS
14040101	FOREIGN DEBT FORGIVENESS
140402	DOMESTIC DEBT FORGIVENESS
14040201	DOMESTIC DEBT FORGIVENESS
1405	<i>GAIN ON DISPOSAL OF ASSET</i>
140501	GAIN ON DISPOSAL OF ASSET - PPE
14050101	GAIN ON DISPOSAL OF ASSET - PPE
140502	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
14050201	GAIN ON DISPOSAL OF ASSET - INVESTMENT PROPERTY
1406	<i>MINORITY INTEREST SHARE OF SURPLUS</i>
140601	MINORITY INTEREST SHARE OF SURPLUS
14060101	MINORITY INTEREST SHARE OF SURPLUS
1407	<i>EXTRAORDINARY ITEMS</i>
140701	EXTRAORDINARY ITEMS
14070101	EXTRAORDINARY ITEMS
14070102	UNSPECIFIED REVENUE
14070103	TAX REFUND FROM FGN
1408	<i>GAIN ON SWAPPED ASSETS</i>
140801	GAIN ON SWAPPED ASSETS - PPE
14080101	GAIN ON SWAPPED ASSETS - PPE
140802	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
14080201	GAIN ON SWAPPED ASSETS - INVESTMENT PROPERTY
140803	GAIN ON SWAPPED ASSETS - INTANGIBLE
14080301	GAIN ON SWAPPED ASSETS - INTANGIBLE
140804	GAIN ON SWAPPED ASSETS - INVENTORY
14080401	GAIN ON SWAPPED ASSETS - INVENTORY
1409	<i>GAIN ON SWAPPED SERVICES</i>
140901	GAIN ON SWAPPED SERVICES
14090101	GAIN ON SWAPPED SERVICES - INTANGIBLE
14090102	GAIN ON SWAPPED ASSETS -
1410	<i>GAIN ON FOREIGN EXCHANGE</i>
141001	GAIN ON FOREIGN EXCHANGE
14100101	GAIN ON FOREIGN EXCHANGE

Economic Segment – Expenditure

Code	Description
2	<i>EXPENDITURES</i>
21	<i>PERSONNEL COST</i>
2101	<i>SALARY</i>
210101	<i>SALARIES AND WAGES</i>
21010101	SALARY
21010102	OVERTIME PAYMENTS
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES
21010104	CLEARANCE OF SALARY ARREARS
2102	<i>ALLOWANCES AND SOCIAL CONTRIBUTION</i>
210201	<i>ALLOWANCES</i>
21020101	HOUSING / RENT ALLOWANCES
21020103	TRANSPORT ALLOWANCES
21020104	MEAL SUBSIDY
21020105	UTILITY ALLOWANCE
21020106	RESPONSIBILITY ALLOWANCE
21020107	ENTERTAINMENT ALLOWANCE
21020108	PROFESSIONAL DUTY ALLOWANCE
21020109	LEAVE GRANT
21020110	FURNITURE ALLOWANCE
21020111	ACTING ALLOWANCE
21020112	RAMADAN/ SALLAH GESTURE ALLOWANCE
21020113	DOMESTIC SERVANT ALLOWANCE
21020114	MEDICAL ALLOWANCE
21020115	RURAL POSTING ALLOWANCE
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)
21020117	EXAMS ALLOWANCE
21020118	TEACHING INDUCEMENT
21020119	SHIFTING ALLOWANCE
21020120	LEARNED SOCIETY ALLOWANCE
21020123	TEACHING ALLOWANCE
21020124	CALL DUTY ALLOWANCE
21020126	HAZARD ALLOWANCE

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
21020127	LIVESTOCK & POULTRY SERVICES ALLOWANCE
21020128	NYSC/ IT ALLOWANCES
21020129	CASUAL WORKERS ALLOWANCE
21020199	OTHER ALLOWANCES
210202	SOCIAL CONTRIBUTIONS
21020201	NHIS CONTRIBUTION
21020202	CONTRIBUTORY PENSION
21020203	GROUP LIFE INSURANCE
21020204	EMPLOYEES COMPENSATION FUND
21020205	HOUSING FUND CONTRIBUTION
2103	SOCIAL BENEFITS
210301	SOCIAL BENEFITS
21030101	GRATUITY
21030102	PENSION
21030103	DEATH BENEFITS
21030104	CLEARANCE OF GRATUITY ARREARS
21030105	CLEARANCE OF PENSION ARREARS
21030106	SEVERANCE GRATUITY
22	OTHER RECURRENT COSTS
2202	OVERHEAD COST
220201	TRAVEL & TRANSPORT - GENERAL
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS
220202	UTILITIES - GENERAL
22020201	ELECTRICITY CHARGES
22020202	TELEPHONE CHARGES
22020203	INTERNET ACCESS CHARGES
22020204	SATELLITE BROADCASTING ACCESS CHARGES
22020205	WATER RATES
22020206	SEWERAGE CHARGES
22020207	LEASED COMMUNICATION LINES(S)

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL
22020299	OTHER UTILITIES
220203	MATERIALS & SUPPLIES - GENERAL
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES
22020302	BOOKS
22020303	NEWSPAPERS
22020304	MAGAZINES & PERIODICALS
22020305	PRINTING OF NON SECURITY DOCUMENTS
22020306	PRINTING OF SECURITY DOCUMENTS
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES
22020308	FIELD & CAMPING MATERIALS SUPPLIES
22020309	UNIFORMS & OTHER CLOTHING
22020310	TEACHING AIDS / INSTRUCTION MATERIALS
22020311	FOODSTUFF / CATERING MATERIALS SUPPLIES
22020312	SANITARY MATERIALS
22020313	WATER TREATMENT CHEMICALS
22020314	EXAMINATION MATERIALS
22020399	OTHER MATERIALS AND SUPPLIES
220204	MAINTENANCE SERVICES – GENERAL
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT
22020402	MAINTENANCE OF OFFICE FURNITURE
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENT
22020405	MAINTENANCE OF PLANTS/GENERATORS
22020406	OTHER MAINTENANCE SERVICES
22020407	MAINTENANCE OF AIRCRAFTS
22020408	MAINTENANCE OF SEABOATS
22020409	MAINTENANCE OF RAILWAY EQUIPMENT
22020410	MAINTENANCE OF STREET LIGHTINGS
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENT
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES
22020413	MINOR ROAD MAINTENANCE
22020416	MAINTENANCE OF PARKS AND GARDEN

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
22020499	MAINTENANCE OF OTHER INFRASTRUCTURE
220205	TRAINING - GENERAL
22020501	LOCAL TRAINING
22020502	INTERNATIONAL TRAINING
220206	OTHER SERVICES - GENERAL
22020601	SECURITY SERVICES
22020602	OFFICE RENT
22020603	RESIDENTIAL RENT
22020604	SECURITY VOTE (INCLUDING OPERATIONS)
22020605	CLEANING & FUMIGATION SERVICES
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL
22020701	FINANCIAL CONSULTING
22020702	INFORMATION TECHNOLOGY CONSULTING
22020703	LEGAL SERVICES
22020704	ENGINEERING SERVICES
22020705	ARCHITECTURAL SERVICES
22020706	SURVEYING SERVICES
22020707	AGRICULTURAL CONSULTING
22020708	MEDICAL CONSULTING
22020709	AUDIT CONSULTANCY
22020710	RESEARCH AND DOCUMENTATION
22020711	SUPERVISION AND MANAGEMENT
22020712	OTHER FINANCIAL CONSULTING
22020713	TECHNICAL CONSULTANCY SERVICES
22020714	IGR TECHNICAL CONSULTING
220208	FUEL & LUBRICANTS - GENERAL
22020801	MOTOR VEHICLE FUEL COST
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST
22020803	PLANT / GENERATOR FUEL COST
22020804	AIRCRAFT FUEL COST
22020805	SEABOAT FUEL COST
22020806	COOKING GAS/FUEL COST
220209	FINANCIAL CHARGES - GENERAL

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
22020901	BANK CHARGES (OTHER THAN INTEREST)
22020902	INSURANCE PREMIUM
22020903	OTHER CRF BANK CHARGES
220210	MISCELLANEOUS EXPENSES GENERAL
22021001	REFRESHMENT & MEALS
22021002	HONORARIUM & SITTING ALLOWANCE
22021003	PUBLICITY & ADVERTISEMENTS
22021004	MEDICAL EXPENSES-LOCAL
22021006	POSTAGES & COURIER SERVICES
22021007	WELFARE PACKAGES
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES
22021009	SPORTING ACTIVITIES
22021010	DIRECT TEACHING & LABORATORY COST
22021011	MEDICAL EXPENSES-INTERNATIONAL
22021012	PAYMENT FOR FOREIGN SCHOLARSHIP SCHEME
22021013	SPECIAL DAYS/CELEBRATIONS
22021014	HOSPITALITY EXPENSES
22021015	FINAL ACCOUNT PRODUCTION
22021016	BUDGET FORMULATION LOGISTICS
22021017	PURCHASE OF JAMB FORMS
22021018	EVACUATION OF ROADSIDE REFUSE
22021019	SYSTEMATIC LAND TITLING COST
22021020	SANITATION VANGUARD EXPENSES
2203	LOANS AND ADVANCES
220301	STAFF LOANS & ADVANCES
22030101	MOTORCYCLE ADVANCES
22030102	BICYCLE ADVANCES
22030103	REFURBISHING ADVANCES
22030104	CORRESPONDENCE ADVANCES
22030105	SPECTACLE ADVANCES
22030106	MOTOR VEHICLE ADVANCE
22030107	FURNISHING ADVANCES
22030108	HOUSING LOANS

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
2204	GRANTS AND CONTRIBUTIONS GENERAL
220401	LOCAL GRANTS AND CONTRIBUTIONS
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT
22040102	GRANT TO OTHER STATE GOVERNMENTS - CAPITAL
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL
22040105	GRANTS TO GOVERNMENT-OWNED COMPANIES - CURRENT
22040106	GRANT TO GOVERNMENT-OWNED COMPANIES - CAPITAL
22040107	GRANT TO PRIVATE COMPANIES - CURRENT
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL
22040109	GRANTS TO COMMUNITIES/NGOs
220402	FOREIGN GRANTS AND CONTRIBUTIONS
2205	SUBSIDIES GENERAL
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS
22050101	SUBSIDY TO GOVERNMENT-OWNED COMPANIES
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS
220502	SUBSIDY TO PRIVATE COMPANIES
22050201	SUBSIDY TO PRIVATE COMPANIES
2206	PUBLIC DEBT CHARGES
220601	FOREIGN INTEREST / DISCOUNT
22060101	FOREIGN INTEREST /DISCOUNT - SHORT-TERM BORROWINGS
22060102	FOREIGN INTEREST /DISCOUNT - LONG-TERM BORROWINGS
220602	DOMESTIC INTEREST / DISCOUNT
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS
220603	FOREIGN PRINCIPAL
22060301	FOREIGN PRINCIPAL - SHORT TERM BORROWINGS
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS
220604	DOMESTIC PRINCIPAL
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS
2207	TRANSFERS-PAYMENT
220701	TRANSFER TO FUND RECURRENT EXPENDITURE-PAYMENT

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
22070101	PAYMENT FROM CRF TO FUND DEPARTMENT RECURRENT EXPENDITURE
22070102	PAYMENT TO OTHER AGENCY TO FUND RECURRENT EXPENDITURE
22070105	IGR COST OF COLLECTION TRANSFER
2208	<i>TRANSFERS-PAYMENT TO INDIVIDUALS</i>
220801	TRANSFERS-PAYMENT TO INDIVIDUALS
22080101	TRANSFERS-PAYMENT TO UNEMPLOYED
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP
22080103	Social Investment and KAN-CARES Social Transfer
22080104	Social Investment Programme
2209	<i>LOSS ON FOREIGN EXCHANGE</i>
220901	LOSS ON FOREIGN EXCHANGE
22090101	LOSS ON FOREIGN EXCHANGE
23	<i>CAPITAL EXPENDITURE</i>
2301	<i>FIXED ASSETS PURCHASED</i>
230101	PURCHASE OF FIXED ASSETS - GENERAL
23010101	PURCHASE / ACQUISITION OF LAND
23010102	PURCHASE OF OFFICE BUILDINGS
23010103	PURCHASE OF RESIDENTIAL BUILDINGS
23010104	PURCHASE MOTORCYCLES
23010105	PURCHASE OF MOTOR VEHICLES
23010106	PURCHASE OF VANS
23010107	PURCHASE OF TRUCKS
23010108	PURCHASE OF BUSES
23010109	PURCHASE OF SEABOATS
23010110	PURCHASE OF SHIPS
23010111	PURCHASE OF TRAINS
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS
23010113	PURCHASE OF COMPUTERS
23010114	PURCHASE OF COMPUTER PRINTERS
23010115	PURCHASE OF PHOTOCOPYING MACHINES
23010116	PURCHASE OF TYPEWRITERS
23010117	PURCHASE OF SHREDDING MACHINES

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
23010118	PURCHASE OF SCANNERS
23010119	PURCHASE OF POWER GENERATING SET
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT
23010121	PURCHASE OF RESIDENTIAL FURNITURE
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT
23010128	PURCHASE OF SECURITY EQUIPMENT
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT
23010130	PURCHASE OF RECREATIONAL FACILITIES
23010131	PURCHASE OF AIR NAVIGATIONAL EQUIPMENT
23010133	PURCHASE OF SURVEYING EQUIPMENT
23010134	PURCHASE OF DIVING EQUIPMENT
23010137	PURCHASE OF SHIP SPARE/MAINTENANCE
23010138	PURCHASE OF AERO SPARES/MAINTENANCE
23010139	PURCHASE OF OTHER FIXED ASSETS
2302	CONSTRUCTION / PROVISION
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY
23020104	CONSTRUCTION / PROVISION OF HOUSING
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS
23020111	CONSTRUCTION / PROVISION OF LIBRARIES
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
23020115	CONSTRUCTION / PROVISION OF RAIL-WAYS
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS
23020117	CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS
23020124	CONSTRUCTION OF MARKETS/PARKS
23020125	CONSTRUCTION OF POWER GENERATING PLANTS
23020126	CONSTRUCTION/PROVISION OF CEMETERIES
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES
23020128	OTHER CONSTRUCTION
23020129	EDUCATION CONSTRUCTION ARREARS
23020130	HEALTH CONSTRUCTION ARREARS
23020131	WORKS CONSTRUCTION ARREARS
23020132	WASH CONSTRUCTION ARREARS
23020133	OTHER CONSTRUCTION ARREARS
2303	REHABILITATION / REPAIRS
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING
23030102	REHABILITATION / REPAIRS – ELECTRICITY
23030103	REHABILITATION / REPAIRS – HOUSING
23030104	REHABILITATION / REPAIRS - WATER FACILITIES
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS
23030110	REHABILITATION / REPAIRS – LIBRARIES
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES
23030113	REHABILITATION / REPAIRS - ROADS/CULVERTS
23030114	REHABILITATION / REPAIRS - RAILWAYS
23030115	REHABILITATION / REPAIRS - WATER-WAY
23030116	REHABILITATION / REPAIRS - AIR-PORT / AERODROMES

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS
23030122	REHABILITATION/REPAIRS OF BOUNDARIES
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS
23030126	REHABILITATION/REPAIRS OF CEMETERIES
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES
23030128	OTHER REHABILITATION
2304	<i>PRESERVATION OF THE ENVIRONMENT</i>
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL
23040101	TREE PLANTING
23040102	EROSION & FLOOD CONTROL
23040103	WILDLIFE CONSERVATION
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL
23040105	WATER POLLUTION PREVENTION & CONTROL
2305	<i>OTHER CAPITAL PROJECTS</i>
230501	ACQUISITION OF NON-TANGIBLE ASSETS
23050101	RESEARCH AND DEVELOPMENT
23050102	COMPUTER SOFTWARE ACQUISITION
23050103	MONITORING AND EVALUATION
23050104	ANNIVERSARIES/CELEBRATIONS
23050107	MARGIN FOR INCREASE IN COST
23050108	SPECIAL INTERVENTION FUND
23050109	PROVISION OF HEALTH PROGRAMMES / ACTIVITIES
23050110	PROVISION OF EDUCATIONAL PROGRAMME / ACTIVITIES
23050128	OTHER NON-TANGIBLE ASSETS

Function Segment

Code	Description
701	GENERAL PUBLIC SERVICES
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS
70111	EXECUTIVE AND LEGISLATIVE ORGANS
70112	FINANCIAL AND FISCAL AFFAIRS
70113	EXTERNAL AFFAIRS
7012	FOREIGN ECONOMIC AID
70121	ECONOMIC AID TO DEVELOPING COUNTRIES AND COUNTRIES IN TRANSITION
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS
7013	GENERAL SERVICES
70131	GENERAL PERSONNEL SERVICES
70132	OVERALL PLANNING AND STATISTICAL SERVICES
70133	OTHER GENERAL SERVICES
7014	BASIC RESEARCH
70141	BASIC RESEARCH
7015	R&D GENERAL PUBLIC SERVICES
70151	R&D GENERAL PUBLIC SERVICES
7016	GENERAL PUBLIC SERVICES N.E.C.
70161	GENERAL PUBLIC SERVICES N.E.C.
7017	PUBLIC DEBT TRANSACTIONS
70171	PUBLIC DEBT TRANSACTIONS
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT
703	PUBLIC ORDER AND SAFETY
7031	POLICE SERVICES
70311	POLICE SERVICES
7032	FIRE PROTECTION SERVICES
70321	FIRE PROTECTION SERVICES
7033	LAW COURTS
70331	LAW COURTS

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
7034	PRISONS
70341	PRISONS
7035	R & D PUBLIC ORDER AND SAFETY
70351	R&D PUBLIC ORDER AND SAFETY
7036	PUBLIC ORDER AND SAFETY N.E.C.
70361	PUBLIC ORDER AND SAFETY N.E.C.
704	<i>ECONOMIC AFFAIRS</i>
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS
70412	GENERAL LABOUR AFFAIRS
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING
70421	AGRICULTURE
70422	FORESTRY
70423	FISHING AND HUNTING
7043	FUEL AND ENERGY
70431	COAL AND OTHER SOLID MINERAL FUEL
70432	PETROLUEM AND NATURAL GAS
70433	NUCLEAR FUEL
70434	OTHER FUELS
70435	ELECTRICITY
70436	NON-ELECTRIC ENERGY
7044	MINING, MANUFACTURING, AND CONSTRUCTION
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS
70442	MANUFACTURING
70443	CONSTRUCTION
7045	TRANSPORT
70451	ROAD TRANSPORT
70452	WATER TRANSPORT
70453	RAILWAY TRANSPORT
70454	AIR TRANSPORT
70455	PIPELINE AND OTHER TRANSPORT
7046	COMMUNICATION
70461	COMMUNICATION

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
7047	OTHER INDUSTRIES
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING
70472	HOTELS AND RESTUARANTS
70473	TOURISM
70474	MULTIPURPOSE DEVELOPMENT PROJECTS
7048	R & D ECONOMIC AFFAIRS
70481	R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING
70483	FUEL AND ENERGY
70484	R & D MINING, MANUFACTURING AND CONSTRUCTION
70485	R & D TRANSPORT
70486	R & D COMMUNICATION
70487	R & D OTHER INDUSTRIES
7049	ECONOMIC AFFAIRS N.E.C
70491	ECONOMIC AFFAIRS N.E.C.
705	<i>ENVIRONMENTAL PROTECTION</i>
7051	WASTE MANAGEMENT
70511	WASTE MANAGEMENT
7052	WASTE WATER MANAGEMENT
70521	WASTE WATER MANAGEMENT
7053	POLLUTION ABATEMENT
70531	POLLUTION ABATEMENT
7054	PROTECTION OF BIODIVERSITYAND LANDSCAPE
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE
7055	R&D ENVIRONMENTAL PROTECTION
70551	R & D ENVIRONMENTAL PROTECTION
7056	ENVIRONMENTAL PROTECTION N.E.C.
70561	ENVIRONMENTAL PROTECTION N.E.C.
706	<i>HOUSING AND COMMUNITY AMMENITIES</i>
7061	HOUSING DEVELOPMENT
70611	HOUSING DEVELOPMENT
7062	COMMUNITY DEVELOPMENT
70621	COMMUNITY DEVELOPMENT

Code	Description
7063	WATER SUPPLY
70631	WATER SUPPLY
7064	STREET LIGHTING
70641	STREET LIGHTING
7065	R & D HOUSING AND COMMUNITY AMMENITIES
70651	R & D HOUSING AND COMMUNITY AMENITIES
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.
707	HEALTH
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT
70711	PHARMACEUTICAL PRODUCTS
70712	OTHER MEDICAL PRODUCTS
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT
7072	OUTPATIENT SERVICES
70721	GENERAL MEDICAL SERVICES
70722	SPECIALIZED MEDICAL SERVICES
70723	DENTAL SERVICES
70724	PARAMEDICAL SERVICES
7073	HOSPITAL SERVICES
70731	GENERAL HOSPITAL SERVICES
70732	SPECIALIZED HOSPITAL SERVICES
70733	MEDICAL AND MATERNITY CENTRE SERVICES
70734	NURSING AND CONVALESCENT HOME SERVICES
7074	PUBLIC HEALTH SERVICES
70741	PUBLIC HEALTH SERVICES
7075	R & D HEALTH
70751	R & D HEALTH
7076	HEALTH N.E.C.
70761	HEALTH N.E.C.
708	RECREATION, CULTURE AND RELIGION
7081	RECREATIONAL AND SPORTING SERVICES
70811	RECREATIONAL AND SPORTING SERVICES
7082	CULTURAL SERVICES

Code	Description
70821	CULTURAL SERVICES
7083	BROADCASTING AND PUBLISHING SERVICES
70831	BROADCASTING AND PUBLISHING SERVICES
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES
7085	R & D RECREATION, CULTURE AND RELIGION
70851	R & D RECREATION, CULTURE AND RELIGION
7086	RECREATION, CULTURE AND RELIGION N.E.C.
70861	RECREATION, CULTURE AND RELIGION N.E.C.
709	EDUCATION
7091	PRE-PRIMARY AND PRIMARY EDUCATION
70911	PRE-PRIMARY EDUCATION
70912	PRIMARY EDUCATION
7092	SECONDARY EDUCATION
70921	LOWER SECONDARY EDUCATION
70922	UPPER-SECONDARY EDUCATION
7093	POSTSECONDARY NONTERTIARY EDUCATION
70931	POST-SECONDARY NON-TERTIARY EDUCATION
7094	TERTIARY EDUCATION
70941	FIRST STAGE OF TERTIARY EDUCATION
70942	SECOND STAGE OF TERTIARY EDUCATION
7095	EDUCATION NOT DEFINABLE BY LEVEL
70951	EDUCATION NOT DEFINABLE BY LEVEL
7096	SUBSIDIARY SERVICES TO EDUCATION
70961	SUBSIDIARY SERVICES TO EDUCATION
7097	R & D EDUCATION
70971	R & D EDUCATION
7098	EDUCATION N.E.C.
70981	EDUCATION N.E.C
710	SOCIAL PROTECTION
7101	SICKNESS AND DISABILITY
71011	SICKNESS
71012	DISABILITY

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
7102	OLD AGE
71021	OLD AGE
7103	SURVIVORS
71031	SURVIVORS
7104	FAMILY AND CHILDREN
71041	FAMILY AND CHILDREN
7105	UNEMPLOYMENT
71051	UNEMPLOYMENT
7106	HOUSING
71061	HOUSING
7107	SOCIAL EXCLUSSION N.E.C
71071	SOCIAL EXCLUSION N.E.C.
7108	R & D SOCIAL PROTECTION
71081	R & D SOCIAL PROTECTION
7109	SOCIAL PROTECTION N.E.C.
71091	SOCIAL PROTECTION N.E.C.

Programme Segment

Code	Description
01	Agriculture
0101	Effective governance of the Agriculture Sector
010101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
010102	Agriculture sector coordination mechanisms
0102	Development of the livestock value chain
010201	Ruminant (cattle, sheep & goats) production and marketing
010202	Meat processing and marketing
010203	Poultry, pig, and micro livestock production
010204	Dairy development
010205	Animal health and livestock diseases management
010206	Livestock feeds development
0103	Enhancement of food production and productivity
010301	Crop value chains and food systems promotion (food and cash crops of state's comparative advantage)
010302	Intensive crop and vegetable production (irrigation, crop diversification etc.)
010303	Farm inputs supply and service delivery system (improved seeds, fertilizer, agro chemicals etc.)
0104	Reduction of post-harvest losses
010401	Modern technology for post-harvest storage and value addition
010402	Buffer stocking and commodity warehousing
010403	Market linkage
010404	Agricultural produce and quality control
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)
010501	Commercial aquaculture development (fish production, feed mills development, fishing inputs etc.)
010502	Commercial coastal and inland fishing
010503	Fish processing and post-harvest management
010504	Marine industrial fishing
0106	Promotion of forest resource conservation and preservation of biodiversity
010601	Forest regeneration and conservation
010602	Eco-tourism development

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
010603	Non-farm forestry livelihood economics empowerment promotion (apiculture, sericulture etc.) programme
0107	Promotion of enabling environment for increased agricultural development
010701	Integrated rural development (agricultural land development, farm mechanization, & rural infrastructures
010702	Youth and women In agriculture empowerment & smallholder agricultural credit strengthening
010703	Agricultural data and statistic management and institutionalisation of information and communication technology (ICT)
010704	Adaptive research, unified and all-inclusive extension services delivery
010705	Public Private Partnerships (corporate private sector, NGOs, donors & development partners, farmers organizations)
010706	Capacity building for stakeholders and professional human resources development
0110	Agriculture Sector Expenditures Not Elsewhere Classified
011001	Agriculture Programme Not Elsewhere Classified
02	Societal Re-orientation
0210	Societal Re-orientation - General
021001	Societal Re-orientation - General
03	Poverty Alleviation
0310	Poverty Alleviation - General
031001	Poverty Alleviation - General
04	Health
0401	Effective governance of the health system
040101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
040102	Human and institutional capacity performance management
040103	Health sector coordination mechanisms
040104	Integrated supportive supervision
0402	Community engagement and participation in health
040201	Community interventions
040202	Community structures
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens
040301	Reproductive, maternal and neonatal health

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
040302	Child health
040303	Adolescent health
040304	Communicable diseases
040305	Non-communicable diseases
040306	Nutrition
040307	Emergency services
0404	<i>Provision of the right number and right skill mix of competent, motivated, and productive Human Resources for Health (HRH)</i>
040401	Pre-service training
040402	HRH Performance management
040403	In service training (continuing education)
0405	<i>Provision of adequate and modern health infrastructure for health services delivery</i>
040501	Functional health facilities
040502	Planned Preventive Maintenance (PPM)
040503	Facility electrification, water and sanitation
0406	<i>Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities</i>
040601	Sustainable drug supply
040602	Vaccines supply chain
0407	<i>Evidence generation and utilisation</i>
040701	Routine information system
040702	Surveys and facility assessments
040703	Research and development (Institutional Review Board, Clinical Trials)
040704	Monitoring and Evaluation (M&E)
0408	<i>Institution and maintenance of a responsive public health emergency preparedness system</i>
040801	Integrated national disease surveillance
040802	Public health laboratories
040803	Emergency Operation Centres (EOC)
0409	<i>Provision of universal health coverage and financial risk protection for citizens</i>
040901	Mobilising equity contributions and vulnerable group funds
040902	Mobilising employers' contributions to the State Social Health Insurance Scheme

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
0410	Health Sector Expenditures Not Elsewhere Classified
041001	Health Not Elsewhere Classified
05	Education
0501	Effective governance of the education system
050101	Legal, policy, regulations and standards, guidelines and protocols development and reviews
050102	Human and institutional capacity performance management
050103	Education sector coordination mechanisms
050104	Integrated supportive supervision
0502	Increase in access, retention, and completion rate at all levels
050201	Early Childhood Care, Development and Education (ECCDE)
050202	Advocacy and sensitization
050203	School feeding
050204	School-based health
050205	Parental and community support
050206	Tertiary institutions' new courses accreditation
0503	Equity and inclusiveness in the provision of educational services
050301	Inclusive Education
050302	Special education
050303	Nomadic and migrants' education
050304	Second chance education
050305	Girls/Boys child education
050306	Emergency Response
0504	Improved quality of teaching and learning outcomes
050401	All levels of education quality assurance
050402	Instructional and learning materials
050403	Teaching and non-teaching staff capacity building
050404	Curriculum review and development
050405	Teachers' recruitment and deployment
050406	School examination and MLA
0505	Adequate infrastructure at all levels
050501	Schools' infrastructure construction and rehabilitation
050502	Furnishing

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
050503	Libraries and laboratories
050504	Water, sanitation and hygiene
050505	School safety
0506	<i>Improved education information management system (EIMS)</i>
050601	ICT equipment, software and expertise
050602	Research and development
050603	Data and data management
0510	<i>Education Sector Expenditures Not Elsewhere Classified</i>
051001	Education Not Elsewhere Classified
06	<i>Housing and Urban Development</i>
0610	<i>Housing and Urban Development - General</i>
061001	Housing and Urban Development - General
07	<i>Gender</i>
0710	<i>Gender - General</i>
071001	Gender - General
08	<i>Youth</i>
0810	<i>Youth - General</i>
081001	Youth - General
09	<i>Environmental Improvement</i>
0910	<i>Environmental Improvement - General</i>
091001	Environmental Improvement - General
10	<i>Water Resources and Rural Development</i>
1010	<i>Water Resources and Rural Deve - General</i>
101001	Water Resources and Rural Deve - General
11	<i>Information Communication and Technology</i>
1110	<i>Information Communication and Technology - General</i>
111001	Information Communication and Technology - General
12	<i>Growing the Private Sector</i>
1210	<i>Growing the Private Sector - General</i>
121001	Growing the Private Sector - General
13	<i>Reform of Government and Governance</i>
1310	<i>Reform of Government and Governance - General</i>
131001	Reform of Government and Governance - General

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
14	Power
1410	Power - General
141001	Power - General
15	Rail
1510	Rail - General
151001	Rail - General
16	Water Ways
1610	Water Ways - General
161001	Water Ways - General
17	Road
1710	Road - General
171001	Road - General
18	Airways
1810	Airways - General
181001	Airways - General
19	COVID-19
1910	COVID-19 - General
191001	COVID-19 - General
20	CLIMATE CHANGE
2010	CLIMATE CHANGE - General
201001	CLIMATE CHANGE - General
21	Oil and Gas Infrastructure
2110	Oil and Gas Infrastructure - General
211001	Oil and Gas Infrastructure - General

Fund Segment

Code	Description
01	<i>FEDERATION ACCOUNT</i>
011	FAAC DIRECT ALLOCATION
01101	FAAC DIRECT ALLOCATION
02	<i>CONSOLIDATED REVENUE FUND</i>
021	MAIN ENVELOP
02101	MAIN ENVELOP - BUDGETARY ALLOCATION
022	CRF CHARGES
02201	PENSION AND GRATUITIES
02202	SERVICE WIDE VOTE
02203	CAPITAL SUPPLEMENTATION
02204	OTHER CRF CHARGES
03	<i>CAPITAL DEVELOPMENT FUND</i>
031	CDF MAIN
03101	CAPITAL DEVELOPMENT FUND
04	<i>CONTINGENCY FUND</i>
041	CONTINGENCY FUND MAIN
04101	CONTINGENCY FUND
05	<i>DEBT RELIEF GAINS</i>
051	DEBT RELIEF FUND MAIN
05101	DEBT RELIEF GAINS
06	<i>SPECIAL AND TRUST FUNDS</i>
061	SPECIAL AND TRUST FUNDS
06103	PETROLEUM EQUALISATION FUND
07	<i>OTHER PUBLIC FUNDS</i>
071	OTHER PUBLIC FUNDS
07102	FERTILIZER REVOLVING FUND
07106	NIGERIAN EX-SERVICEMEN REWARD FUND
07107	COCOA RESEARCH INSTITUTE OF NIGERIA FUND
07108	FERTILIZER REVOLVING FUND
07109	SINKING FUND FOR JUDGEMENT DEBT FUND
08	<i>AIDS AND GRANTS</i>
081	MULTILATERAL AIDS AND GRANTS

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
08101	AFRICAN DEVELOPMENT BANK
08102	AFRICAN DEVELOPMENT FUND
08103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
08104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
08105	ECOWAS FUND
08106	EUROPEAN DEVELOPMENT FUND
08107	EUROPEAN UNION
08108	EUROPEAN INVESTMENT BANK
08109	IDA - AFRICAN FACILITY
08110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
08111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
08112	INTERNATIONAL FINANCE CORPORATION
08113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
08114	INTERNATIONAL MONETARY FUND
08115	NIGERIA TRUST FUND
08116	NORDIC DEVELOPMENT FUND
08117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
08118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
08119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
08120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
08121	WORLD BANK TRUST FUND
08122	WORLD FOOD PROGRAMME
08123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
08124	GLOBAL 2000
08125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
08126	MULTI-DONOR BUDGET SUPPORT
082	BILATERAL AIDS AND GRANTS
08201	SWEDISH INTERNATIONAL DEVELOPMENT AUTHORITY (SIDA)
08202	UNITED STATES AGENCY FOR INTERNATIONAL DEVELOPMENT (USAID)
08203	DEPARTMENT FOR INTERNATIONAL DEVELOPMENT (DfID) - FCDO
08204	CANADIAN INTERNATIONAL DEVELOPMENT AGENCY (CIDA)
08205	SAUDI FUND FOR DEVELOPMENT
083	LOCAL AIDS AND GRANTS

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
08301	DONATION BY LOCAL NGOs
08302	DONATION BY STATE GOVERNMENTS
08303	DONATION BY LOCAL GOVERNMENTS
08304	DONATIONS BY FEDERAL GOVERNMENT
08305	DONATIONS BY PRIVATE SECTOR COMPANIES
08306	DONATIONS BY INDIVIDUALS
08307	DONATIONS FROM OTHER SOURCES
09	LOANS/DEBTS
091	MULTILATERAL LOANS/DEBTS
09101	AFRICAN DEVELOPMENT BANK
09102	AFRICAN DEVELOPMENT FUND
09103	ARAB BANK FOR ECONOMIC DEVELOPMENT(BADEA)
09104	ARAB LOAN FUND FOR AFRICAN ARAB LEAGUE
09105	ECOWAS FUND
09106	EUROPEAN DEVELOPMENT FUND
09107	EUROPEAN UNION
09108	EUROPEAN INVESTMENT BANK
09109	IDA - AFRICAN FACILITY
09110	INT. BANK FOR RECONSTRUCTION & DEVELOPMENT (IBRD)
09111	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
09112	INTERNATIONAL FINANCE CORPORATION
09113	INTERNATIONAL FUND FOR AGRICULTURAL DEVELOPMENT
09114	INTERNATIONAL MONETARY FUND
09115	NIGERIA TRUST FUND
09116	NORDIC DEVELOPMENT FUND
09117	ORGANISATION OF PETROLEUM EXPORTING COUNTRIES
09118	UNITED NATIONS DEVELOPMENT PROGRAMME (UNDP)
09119	UNITED NATIONS CHILDREN'S FUND (UNICEF)
09120	UNITED NATIONS FUND FOR POPULATION ACTIVITIES
09121	WORLD BANK TRUST FUND
09122	WORLD FOOD PROGRAMME
09123	UNITED NATIONS CAPITAL DEVELOPMENT FUND (UNCDF)
09124	GLOBAL 2000

Draft Kano State Local Government Planning and Budget Guideline

Code	Description
09125	UNITED NATIONS INDUSTRIAL DEVELOPMENT ORGANISATION (UNIDO)
09126	MULTI-DONOR BUDGET SUPPORT
09127	ISLAMIC DEVELOPMENT BANK
092	BILATERAL LOANS/DEBTS
09201	BI-LATERAL LOANS
093	LOCAL LOANS/DEBTS
09301	FEDERAL GOVERNMENT
09302	CENTRAL BANK OF NIGERIA (CBN)
09303	BOND
09304	COMMERCIAL BANK
09305	OTHER BANKS
10	<i>RETAINED INDEPENDENT REVENUE</i>
101	RETAINED INDEPENDENT REVENUE
10101	RETAINED INTERNALLY GENERATED REVENUE
10102	PTA CONTRIBUTIONS
10103	SCHOOL LEVIES

Location Segment

3	North West
319	Kano State
3191	Kano Central
319107	DALA
31910701	Adakawa
31910702	Bakin Ruwa
31910703	Dala
31910704	Dogon Nama
31910705	Gobirawa
31910706	Gwammaja
31910707	Kabuwaya
31910708	Kantudu
31910709	Kofar Mazugal
31910710	Unguwar Bai
31910711	Madigawa
31910712	Yalwa
31910797	LG Wide
319109	DAWAKIN KUDU
31910901	Dabar Kwari
31910902	Danbagina
31910903	Dawaki
31910904	Dawakiji
31910905	Dosan
31910906	Gano
31910907	Gurjiya
31910908	Jido
31910909	Tanburawa
31910910	Tsakuwa
31910911	Unguwar Duniya
31910912	Yan Barau
31910913	Yakatsari
31910914	Yargaya
31910915	Zogarawa

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31910997	LG WIDE
319112	FAGGE
31911201	Fagge A
31911202	Fagee B
31911203	Fagge C
31911204	Fagge D1
31911205	Fagge D2
31911206	Kwachiri
31911207	Rijiyar Lemo
31911208	Sabon Gari East
31911209	Sabon Gari West
31911210	Yammata
31911297	LG Wide
319113	GABASAWA
31911301	Gabasawa
31911302	Garun Danga
31911303	Karmami
31911304	Mekiya
31911305	Tarauni
31911306	Yautar Arewa
31911307	Yautar Kudu
31911308	Yumbu
31911309	Zakirai
31911310	Zugachi
31911311	Joda
31911397	LG Wide
319117	GEZAWA
31911701	Babawa
31911702	Gawo
31911703	Gezewa
31911704	Jogana
31911705	Ketawa
31911706	Mesar Tudu

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31911707	Sararin Gezewa
31911708	Tsamiya Babba
31911709	Tumbau
31911710	Wangara
31911711	Zango
31911797	LG Wide
319118	GWALE
31911801	Dandago
31911802	Diso
31911803	Dorayi
31911804	Galadanchi
31911805	Goron Dutse
31911806	Gwale
31911807	Gyaranya
31911808	Kabuga
31911809	Mandawari
31911810	Sani Mainagge
31911897	LG Wide
319121	KANO MUNICIPAL
31912101	Chedi
31912102	Dan Agundi
31912103	Gandun Albasa
31912104	Jakara
31912105	Kankarofi
31912106	Shahuci
31912107	Sharada
31912108	Sheshe
31912109	Tudun Nufawa
31912110	Tudun Wazirci
31912111	Yakasai
31912112	Zaitawa
31912113	Zango
31912197	LG Wide

Draft Kano State Local Government Planning and Budget Guideline

3	North West
319125	KUMBOTSO
31912501	Challawa
31912502	Chiranchi
31912503	Danbare
31912504	Danmaliki
31912505	Gurun Gawa
31912506	Kumbotso
31912507	Kureken Sani
31912508	Mariri
31912509	Na'ibawa
31912510	Panshekara
31912511	Unguwar Rimi
31912597	LG Wide
319127	KURA
31912701	Dalli
31912702	Dan Hassan
31912703	Dukawa
31912704	Gandutse
31912705	Karfi
31912706	Kosawa
31912707	Kura
31912708	Kurun Samau
31912709	Rigar Duka
31912710	Tanawa
31912797	LG Wide
319128	MADOBI
31912801	Burji
31912802	Cinkoso
31912803	Galinja
31912804	Gora
31912805	Kafin Agur
31912806	Kanwa
31912807	Kauran Mata

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31912808	Kubarachi
31912809	Kwankwanso
31912810	Madobi
31912811	Rikadawa
31912812	Yakun
31912897	LG Wide
319131	NASSARAWA
31913101	Dakata
31913102	Gama
31913103	Gawuna
31913104	Gwagwarwa
31913105	Giginyu
31913106	Hotoron North
31913107	Hotoron South
31913108	Kawaji
31913109	Kaura Goje
31913110	Tudun Murtala
31913111	Tudun Wada
31913197	LG Wide
319138	TARAUNI
31913801	Babban Giji
31913802	Darmanawa
31913803	Daurawa
31913804	Gyadi-Gyadi Arewa
31913805	Gyadi-Gyadi Kudu
31913806	Hotoro (NNPC)
31913807	Kauyen Alu
31913808	Tarauni
31913809	Unguwar Gano
31913810	Unguwa Uku
31913897	LG Wide
319142	UNGOGO
31914201	Bachirawa

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31914202	Gayawa
31914203	Kadawa
31914204	Karo
31914205	Fanisau
31914206	Rangaza
31914207	Rijiyar Zaki
31914208	Tudun Fulani
31914209	Ungogo
31914210	Yada Kunya
31914211	Zango
31914297	LG Wide
319143	WARAWA
31914301	Amarawa
31914302	Danlasan
31914303	Garin Dau
31914304	Gogel
31914305	Imawa
31914306	Jemagu
31914307	Jigawa
31914308	Jumar Galadima
31914309	Katar Kawa
31914310	Madarin Mata
31914311	Tamburawar Gabas
31914312	Tanagar
31914313	Warawa
31914314	Yandalla
31914315	Yangizo
31914397	LG Wide
3192	Kano North
319203	BAGWAI
31920301	Bagwai
31920302	Dangada
31920303	Gogori

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31920304	Kiyawa
31920305	Kwajali
31920306	Rimin Dako
31920307	Romo
31920308	Sare-Sare
31920309	Gadanya
31920310	Wuro Bagga
31920397	LG Wide
319205	BICHI
31920501	Badume
31920502	Bichi
31920503	Danzabuwa
31920504	Fagolo
31920505	Kau-Kau
31920506	Kwamarawa
31920507	Kyallo
31920508	Muntsira
31920509	Saye
31920510	Waire
31920511	Yallami
31920597	LG Wide
319208	DANBATT
31920801	Ajumawa
31920802	Danbatta East
31920803	Danbatta West
31920804	Fagwalawa
31920805	Goran Maje
31920806	Gwanda
31920807	Gwarabjawa
31920808	Kore
31920809	Saidawa
31920810	Sansan
31920897	LG Wide

3	North West
319210	DAWAKIN TOFA
31921001	Dawaki East
31921002	Dawaki West
31921003	Dawanau
31921004	Danguguwa
31921005	Ganduje
31921006	Gargari
31921007	Jalli
31921008	Kwa
31921009	Marke
31921010	Tattarawa
31921011	Tumfafi
31921097	LG Wide
319219	GWARZO
31921901	Getso
31921902	Gwarzo
31921903	Jama'a
31921904	Kara
31921905	Kutama
31921906	Lakwaya
31921907	Madadi
31921908	Mainika
31921909	Sabon Birni
31921910	Unguwar Tudu
31921997	LG Wide
319220	KABO
31922001	Dugabau
31922002	Durun
31922003	Gammo
31922004	Garo
31922005	Godiya
31922006	Gude
31922007	Hauwade

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31922008	Kabo
31922009	Kanwa
31922010	Masanawa
31922097	LG Wide
319226	KUNCHI
31922601	Bumai
31922602	Garin Sheme
31922603	Gwarmai
31922604	Kasuwar Kuka
31922605	Kunchi
31922606	Matan Fada
31922607	Ridawa
31922608	Shamakawa
31922609	Shuwaki
31922610	Yandadi
31922697	LG Wide
319229	MAKODA
31922901	Babbar Riga
31922902	Durma
31922903	Jibga
31922904	Kadan Dani
31922905	Koguna
31922906	Koren Tabo
31922907	Maitsidau
31922908	Makoda
31922909	Satame
31922910	Tangaji
31922911	Wailare
31922997	LG Wide
319230	MINJIBIR
31923001	Azore
31923002	Gandurwawa
31923003	Kantama

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31923004	Kunya
31923005	Kuru
31923006	Kwarkiya
31923007	Minjibir
31923008	Sarbi
31923009	Tsakiya
31923010	Tsakuwa
31923011	Wasai
31923097	LG Wide
319233	RIMIN GADO
31923301	Butu-Butu
31923302	Dawakin Gulu
31923303	Doka Dawa
31923304	Dugurawa
31923305	Gulu
31923306	Jili
31923307	Karofin Yashi
31923308	Rimin Gado
31923309	Sakaratsa
31923310	Tamawa
31923311	Yalwan Danziyal
31923312	Zangon DanAbdu
31923397	LG Wide
319235	SHANONO
31923501	Alajawa
31923502	Dutsen Bakoshi
31923503	Faruruwa
31923504	Goron Dutse
31923505	Kadamu
31923506	Kokiya
31923507	Leni
31923508	Shakogi
31923509	Shanono

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31923510	Tsaure
31923597	LG Wide
319239	TOFA
31923901	Dandare
31923902	Doka
31923903	Gajida
31923904	Ginsawa
31923905	Jauben Kudu
31923906	Janguza
31923907	Kwami
31923908	Lambu
31923909	Langel
31923910	Tofa
31923911	Unguwar Rimi
31923912	Wangara
31923913	Yalwa Karama
31923914	Yanoko
31923915	Yarimawa
31923997	LG Wide
319240	TSANYAWA
31924001	Daddarawa
31924002	Dunbulum
31924003	Gozarki
31924004	Gurun
31924005	Kaba Giwa
31924006	Tatsan
31924007	Tsanyawa
31924008	Yanganau
31924009	Yan Kamaye
31924010	Zarogi
31924097	LG Wide
3193	Kano South
319301	AJINGI

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31930101	Ajingi
31930102	Balare
31930103	Chula
31930104	Dabin-Kanawa
31930105	Dundun
31930106	Gafasa
31930107	Gurduba
31930108	Kunkurawa
31930109	Toranke
31930110	Unguwar Bai
31930197	LG Wide
319302	ALBASU
31930201	Albasu Central
31930202	Bataiya
31930203	Chamarawa
31930204	Daho
31930205	Fanda
31930206	Faragai
31930207	Gararami
31930208	Hungu
31930209	Saya-Saya
31930210	Tsangaya
31930297	LG Wide
319304	BEBEJI
31930401	Anadariya
31930402	Bagauda
31930403	Bebeji
31930404	Damau
31930405	Durmawa
31930406	Gargai
31930407	Garmai
31930408	Kofa
31930409	Kuki

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31930410	Rahama
31930411	Ranka
31930412	Rantan
31930413	Tariwa
31930414	Wak
31930497	LG Wide
319306	BUNKURE
31930601	Barkum
31930602	Bunkure
31930603	Bono
31930604	Chirin
31930605	Gafan
31930606	Gurjiya
31930607	Gamma
31930608	Kulluwa
31930609	Kumurya
31930610	Sanda
31930697	LG Wide
319311	DOGUWA
31931101	Dariya
31931102	Dogon Kawo
31931103	Doguwa
31931104	Falgore
31931105	Maraku
31931106	Ragada
31931107	Rirwai
31931108	Tagwaye
31931109	Unguwar Tsohuwa
31931110	Zainabi
31931197	LG Wide
319314	GARKO
31931401	Dal
31931402	Garun Ali

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31931403	Garko
31931404	Gurjiya
31931405	Kafin Malamai
31931406	Katmari
31931407	Kwas
31931408	Sarina
31931409	Zakarawa
31931410	Raba
31931497	LG Wide
319315	GARUN MALLAM
31931501	Chiromawa
31931502	Dorarwar Sallah
31931503	Fankurun
31931504	Garun Mallam
31931505	Jobawa
31931506	Kadawa
31931507	Makwaro
31931508	Garun Babba
31931509	Yada Kwari
31931510	Yalwan Yada Kwari
31931597	LG Wide
319316	GAYA
31931601	Balan
31931602	Gaya Arewa
31931603	Gaya Kudu
31931604	Gamarya
31931605	Gamoji
31931606	Kademi
31931607	Kazurawa
31931608	Maimakawa
31931609	Shagogo
31931610	Wudilawa
31931611	LG Wide

3 North West	
319322	KARAYE
31932201	Daura
31932202	Karaye
31932203	Kurugu
31932204	Kwanyawa
31932205	Tudun Kaya
31932206	Turawa
31932207	Unguwar Hajji
31932208	Yammedi
31932209	Yola
31932210	Kafin Dafga
31932297	LG Wide
319323	KIBIYA
31932301	Durba
31932302	Fammar
31932303	Fassi
31932304	Kadigawa
31932305	Kahu
31932306	Kibiya I
31932307	Kibiya II
31932308	Nariya
31932309	Tarai
31932310	Unguwar Gai
31932397	LG Wide
319324	KIRU
31932401	Ba'awa
31932402	Bargoni
31932403	Badafi
31932404	Bauda
31932405	Dangora
31932406	Dansoshiya
31932407	Dashi
31932408	Galadimawa

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31932409	Kiru
31932410	Kogo
31932411	Maraku
31932412	Tsaudawa
31932413	Yako
31932414	Yalwa
31932415	Zuwo
31932497	LG Wide
319332	RANO
31933201	Dawaki
31933202	Lausu
31933203	Madachi
31933204	Rano
31933205	Rurum- Sabon Gari
31933206	Rurum- Tsohon Gari
31933207	Saji
31933208	Yalwa
31933209	Zinyau
31933210	Zurgau
31933297	LG Wide
319334	ROGO
31933401	Beli
31933402	Falgore
31933403	Fulatan
31933404	Gwangwan
31933405	Jajaye
31933406	Rogo Ruma
31933407	Rogo S/Gari
31933408	Ruwan Bago
31933409	Zarewa
31933410	Zoza
31933497	LG Wide
319336	SUMAILA

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31933601	Gala
31933602	Gani
31933603	Garfa
31933604	Gediya
31933605	Kanawa
31933606	Magami
31933607	Masu
31933608	Rimi
31933609	Rumo
31933610	Sitti
31933611	Sumaila
31933697	LG Wide
319337	TAKAI
31933701	Durbunde
31933702	Fajewa
31933703	Falali
31933704	Faruruwa
31933705	Kachako
31933706	Karfi
31933707	Kuka
31933708	Takai
31933709	Zuga
31933710	Bagwaro
31933797	LG Wide
319341	TUDUN WADA
31934101	Baburi
31934102	Burun-Burun
31934103	Dalawa
31934104	Jandutse
31934105	Jita
31934106	Karefa
31934107	Nata'ala
31934108	Sabon Gari

Draft Kano State Local Government Planning and Budget Guideline

3	North West
31934109	Shuwaki
31934110	Tsohon Gari
31934111	Yaryasa
31934112	LG Wide
31934197	WUDIL
319344	WUDIL
31934401	Achika
31934402	Dagumawa
31934403	Dankaza
31934404	Darki
31934405	Indabo
31934406	Kausani
31934407	Lajawa
31934408	Sabon Gari
31934409	Utai
31934410	Wudil
31934497	LG Wide