

MINJIBIR LOCAL GOVERNMENT, KANO STATE

ITEM	Q1 2025	Q2 2025	Q3 2025	Q4 2025	Annual 2025
(i) Opening Cash Balance (at bank)		-	-	-	-
(ii) Opening Cash Balance (Cash in Hand)		-	-	-	-
(iii) Closing Cash Balance (at Bank)					-
(iv) Closing Cash Balance (Cash in Hand)					-
Internally Generated Revenue					
TAX					
Personal Income Tax (PAYE)					-
Capital Gains Tax					-
Withholding Tax					-
Other Taxes					-
TOTAL TAX	-	-	-	-	-
NON-TAX					
Licenses	650,500.00	551,500.00			1,202,000.00
Fees	4,212,396.71				4,212,396.71
Fines	Nil				-
Sales	407,513.00				407,513.00
Earnings	350,200.00				350,200.00
Rent on Government Building					-
Rent on Land and Others					-
Repayments					-
Investment Income					-
Interest					-
Reimbursements					-
Refunds/Recovery					-
Miscellaneous					-
TOTAL NON-TAX	5,620,609.71	551,500.00	-	-	6,172,109.71
Below-The-Line (BTL) Receipts					-
STATE STATUTORY TO LG					
10% IGR to LG					-
STATUTORY ALLOCATION FROM FEDERATION ACCOUNT					
(i) Share of Federation Account	425,451,822.04	632,122,133.68			1,057,573,955.72
(ii) Share of VAT	761,634,449.24	776,857,765.62			1,538,492,214.86
(iii) Electronic Money Transfer Levy (EMTL)	34,948,418.27	38,359,983.98			73,308,402.25
(iv) Excess Non-Oil					-
(v) Excess Oil					-
(vi) Ecology	18,201,449.47	20,051,259.17			38,252,708.64
(vii) Forex Equalization					-
(viii) Refund of Withholding Tax (WHT) and Stamp Duty					-
Exchange Gain/Difference	174,791,742.05	54,253,166.72			229,044,908.77
(x) (please specify)					-
(xi) (please specify)					-
GRANTS AND AIDS					
(i) From Federal Government					-
(ii) From State Government					-
(iii) From International Bodies					-

(iv) From Foreign Governments					-
(v) From NGOs					-
(vi) Others (including individuals)					-
LOANS					
(a) Internal Loans					
(i) From Commercial Banks					-
(ii) Other Financial Institutions					-
(iii) Development Loans Stock					-
(iv) Bonds					-
(v) Others					-
OTHERS					
(i) Loans & Advances Repayment by Employees					-
(ii) Others Receipts nec.					-
TOTAL RECEIPTS	1,420,648,490.78	1,522,195,809.17	-	-	2,942,844,299.95
Total Expenditure and Transfers (Economic Classification)					
C.1: Recurrent Expenditure	1,197,087,965.34	1,223,223,946.97	-	-	2,420,311,912.31
(a) Personnel Costs					
(i) Salaries and Wages (Civil Servants)	347,615,933.54	397,857,572.23			745,473,505.77
(ii) Consolidated Revenue Fund (CRF) Charges - Salaries					-
(iii) Primary Teachers Salaries	405,850,412.21	459,608,367.98			865,458,780.19
(iv) Traditional Ruler Allowances	4,320,000.00	17,319,999.99			21,639,999.99
(v) Social Contributions (e.g. NHIS, NHF, NSITF, etc)	13,720,588.17	9,064,551.38			22,785,139.55
(b) Overhead Cost (Use of Goods and Services)					
(i) Travel and Transport					-
(ii) Utilities					-
(iii) Material and Supplies	68,613,094.33	94,657,781.82			163,270,876.15
(iv) Rentage of Houses					-
(v) Maintenance Services	953,000.00	2,895,000.00			3,848,000.00
(vi) Training	1,588,863.63	9,262,552.38			10,851,416.01
(vii) Other Services	159,718,708.80	107,729,435.10			267,448,143.90
(viii) Consulting and Professional Services	Nil				-
(ix) Fuel and Lubricants	3,000,000.00	3,000,000.00			6,000,000.00
(x) Financial Charges	9,289.13	10,974.13			20,263.26
(xi) Loans and Advances					-
(xii) Local Grants and Contributions	34,837,804.16	17,320,005.92			52,157,810.08
(xiii) Transfer to Government Owned Companies					-
(xiv) Subsidy to Private Companies					-
(xv) Miscellaneous Expenses	8,801,000.00	2,490,000.00			11,291,000.00
(xvi) Below The Line (BTL) Payments					-
(c) Social Benefits					
(i) Pension	102,604,725.92	101,947,706.04			204,552,431.96
(ii) Gratuity	45,454,545.45	nil			45,454,545.45
(iii) Death Benefits		60,000.00			60,000.00
(d) Public Debt Charges					
Interest on Domestic Loans					-
C.2 Capital Expenditure (Total)	108,936,331.52	227,131,439.61	-	-	336,067,771.13
(a) Capital Transfers					
(i) Transfer to CDF					-
(ii) Others					-

(b) Capital Projects					
(i) Purchase of Fixed Assets					
(a) Expense on purchase of houses for dwelling					-
(b) Purchase of other fixed assets (roads, bridges, culverts, hospitals, schools, etc)	31,422,777.32	84,585,725.09			116,008,502.41
(ii) Construction/Provision of Fixed Assets					
(a) Expense on construction of houses for dwelling					-
(b) Expense on construction/provision of other fixed assets (roads, bridges, culverts, hospitals, schools, etc)	13,492,372.80	107,729,455.10			121,221,827.90
(iii) Rehabilitation/Repairs of Fixed Assets					
(a) Expense on rehabilitation/repairs of houses					-
(b) Expense on rehabilitation/repairs of other fixed assets eg (roads, bridges, culverts, hospitals, schools, etc)	64,021,181.40	17,533,217.36			81,554,398.76
(iv) Preservation of the Environment		17,283,042.06			17,283,042.06
(v) Acquisition of Non-Tangible Fixed Assets					-
(vi) Investment in Shares of Public and Private Companies					-
(vii) Loans to Local and Foreign Institutions and Agencies					-
(viii) Others					-
(c) Public Debt Repayments					
(i) Direct deductions from FAAC (ISPOs)					-
(ii) Domestic Loans Principal Repayment					-
(iii) Contractual Debts Payment					-
(iv) Others					-
Total Expenditure (Economic)	1,306,024,296.86	1,450,355,386.58	-	-	2,756,379,683.44
OUTSTANDING DEBT PROFILE					
OUTSTANDING DEBT PROFILE (DOMESTIC)					
Bonds					-
Loans					
(a) Internal Loans					
(i) From Commercial Banks					-
(ii) Other Financial Institutions					-
(iii) Development Loans Stock					-
(v) Others					-
Other Accounts Payable					
(i) Local Contractors					-
(ii) Staff Salaries					-
(iii) Insurance, Pension, Standardized Guarantee Scheme					-
(iv) Bank Overdraft					-
(v) Others					-
TOTAL DEBT OUTSTANDING	-	-	-	-	-
al Expenditure based on Classification of Function of Government (COFOG)					
E1: RECURRENT EXPENDITURE					
General Public Services					
Executive Organ		16,650,000.00			16,650,000.00
Legislative Organ		8,160,000.00			8,160,000.00
Financial and Fiscal Affairs					-
External Affairs					-

Foreign Economic Aid					-
General Personnel Services					-
Overall Planning and Statistical Services					-
Other General Services					-
Basic Research					-
R& D General Public Service					-
General Public Service n.e.c.					-
Public Debt Transactions					-
Transfers of a General Characters between Different Levels of Government					-
Sub Total - General Public Services	-	24,810,000.00	-	-	24,810,000.00
Public Order and Safety					
Police Services					-
Fire Protection Services					-
Law Courts					-
Prisons					-
R&D Public Order and Safety					-
Public Order and Safety n.e.c.					-
Sub Total - Public Order and Safety	-	-	-	-	-
Economic Affairs					
General Economic and Commercial Affairs					-
General Labour Affairs					-
Agriculture, Forestry, Fishing & Hunting					-
Fuel & Energy					-
Mining, Manufacturing and Construction					-
Transportation					-
Communication					-
Other Industries					-
R&D Economic Affairs					-
Economic Affairs n.e.c.					-
Sub Total - Economic Affairs	-	-	-	-	-
Environmental Protection					
Waste Management					-
Waste Water Management					-
Pollution Abatement					-
Protection of Biodiversity & Landscape					-
R&D Environmental Protection					-
Environmental Protection n.e.c.					-
Sub Total - Environmental Protection	-	-	-	-	-
Housing and Community Development					
Housing Development					-
Community Development					-
Water Supply		27,761,410.93			27,761,410.93
Street Lighting					-
R&D Housing & Community Amenities					-
Housing & Community Amenities n.e.c.					-
Sub Total - Housing and Community Development	-	27,761,410.93	-	-	27,761,410.93
Health					
Medical Products, Appliances & Equipment					-
Outpatient Services					-

Hospital Services					-
Public Health Services					-
Research & Development Health					-
Health n.e.c.					-
Sub Total - Health	-	-	-	-	-
Recreation, Culture and Religion					
Recreational & Sporting Services					-
Cultural Services					-
Broadcasting & Publishing					-
Religious and Other Community Services					-
R&D Recreation, Culture and Religion					-
Recreation, Culture and Religion n.e.c.					-
Sub Total - Health Recreation, Culture and Religion	-	-	-	-	-
Education					
Pre-Primary & Primary Education					-
Secondary Education					-
Post Secondary Non-Tertiary Education					-
Tertiary Education					-
Education not Definable by Level					-
Subsidiary Services to Education					-
Research & Development Education					-
Education n.e.c.					-
Sub Total - Education	-	-	-	-	-
Social Protection					
Sickness & Disability					-
Old Age					-
Survivors					-
Family & Children					-
Unemployment					-
Housing					-
Social Exclusion n.e.c.					-
R&D Social Protection					-
Social Protection n.e.c.					-
Sub Total - Social Protection	-	-	-	-	-
Total Recurrent Expenditure	-	52,571,410.93	-	-	52,571,410.93
E2: CAPITAL EXPENDITURE					
General Public Services					
Executive Organ					-
Legislative Organ					-
Financial and Fiscal Affairs					-
External Affairs					-
Foreign Economic Aid					-
General Personnel Services					-
Overall Planning and Statistical Services					-
Other General Services					-
Basic Research					-
R& D General Public Service					-
General Public Service n.e.c.					-
Public Debt Transactions					-

Transfers of a General Characters between Different Levels of Government					-
Sub Total - General Public Services	-	-	-	-	-
Public Order and Safety					
Police Services					-
Fire Protection Services					-
Law Courts					-
Prisons					-
R&D Public Order and Safety					-
Public Order and Safety n.e.c.					-
Sub Total - Public Order and Safety	-	-	-	-	-
Economic Affairs					
General Economic and Commercial Affairs					-
General Labour Affairs					-
Agriculture, Forestry, Fishing & Hunting					-
Fuel & Energy					-
Mining, Manufacturing and Construction					-
Transportation					-
Communication					-
Other Industries					-
R&D Economic Affairs					-
Economic Affairs n.e.c.					-
Sub Total - Economic Affairs	-	-	-	-	-
Environmental Protection					
Waste Management					-
Waste Water Management					-
Pollution Abatement					-
Protection of Biodiversity & Landscape					-
R&D Environmental Protection					-
Environmental Protection n.e.c.					-
Sub Total - Environmental Protection	-	-	-	-	-
Housing and Community Development					
Housing Development					-
Community Development					-
Water Supply					-
Street Lighting					-
R&D Housing & Community Amenities					-
Housing & Community Amenities n.e.c.					-
Sub Total - Housing and Community Development	-	-	-	-	-
Health					
Medical Products, Appliances & Equipment					-
Outpatient Services					-
Hospital Services					-
Public Health Services					-
Research & Development Health					-
Health n.e.c.					-
Sub Total - Health	-	-	-	-	-
Recreation, Culture and Religion					
Recreational & Sporting Services					-
Cultural Services					-

Broadcasting & Publishing					-
Religious and Other Community Services					-
R&D Recreation, Culture and Religion					-
Recreation, Culture and Religion n.e.c.					-
Sub Total - Health Recreation, Culture and Religion	-	-	-	-	-
Education					
Pre-Primary & Primary Education					-
Secondary Education					-
Post Secondary Non-Tertiary Education					-
Tertiary Education					-
Education not Definable by Level					-
Subsidiary Services to Education					-
Research & Development Education					-
Education n.e.c.					-
Sub Total - Education	-	-	-	-	-
Social Protection					
Sickness & Disability					-
Old Age					-
Survivors					-
Family & Children					-
Unemployment					-
Housing					-
Social Exclusion n.e.c.					-
R&D Social Protection					-
Social Protection n.e.c.					-
Sub Total - Social Protection	-	-	-	-	-
Total Capital Expenditure	-	-	-	-	-
TOTAL EXPENDITURE (FUNCTIONAL)	-	52,571,410.93	-	-	52,571,410.93

Notes:

1 - Classification by Function of government as indicated by GFSM 2014. FSM 2025

2 - nec (Not elsewhere classified)

Contact Person:

Name:

Tel No: Email:

Signature:

Official Stamp
and
Date