

**MINISTRY FOR LOCAL GOVERNMENT & CHIEFTANCY AFFAIRS
KANO STATE GOVERNMENT**

QUARTERLY BUDGET TRACKING TEMPLATE 1ST & 2ND QUARTER JANUARY - JUNE 2025

Local Government: WARAWA KANO State:		
ITEM	1ST Q. 2025	2ND Q. 2025
(i) Opening Cash Balance (at bank)	231,876.98	322,209.43
(ii) Opening Cash Balance (Cash in Hand)		
(iii) Closing Cash Balance (at Bank)	322,209.43	1,443,769.98
(iv) Closing Cash Balance (Cash in Hand)		
Internally Generated Revenue		
TAX		
Personal Income Tax (PAYE)	8,765,430.65	8,870,658.87
Capital Gains Tax		
Withholding Tax		
Other Taxes	876,876.00	1,098,009.54
TOTAL TAX	9,642,306.65	9,968,668.41
Licenses	1,009,800.00	1,109,231.32
Fees		
Fines	-	2,340,219.00
Sales	1,433,041.89	1,543,970.00
Earnings	1,520,908.34	-
Rent on Government Building	-	
Rent on Land and Others	-	
Repayments		
Investment Income	-	-
Interest		
Reimbursements		
Miscellaneous	1,880,000.20	2,000,800.62
TOTAL NON-TAX	5,843,750.43	6,994,220.94
Below-The-Line Receipts BTL		
STATE STATUTORY TO LG		
10% IGR to LG		
STATUTORY ALLOCATION FROM FEDERATION ACCOUNT		
(i) Share of Federation Account	350,811,312.95	498,619,267.46
(ii) Share of VAT	673,382,594.05	656,749,456.02
(iii) Electronic Money Transfer Levy (EMTL)	31,211,946.42	32,525,334.88
(iv) Excess Non-Oil	37,485,235.36	
(v) Excess Oil		
(vi) Ecology	15,235,940.64	16,019,210.88
(vii) Forex Equalization		
(viii) Refund of Withholding Tax (WHT) and Stamp Duty		
(ix) Exchange Rate	114,398,047.34	35,354,428.58
(x) Solid Mineral	5,170,092.54	
(xi) (please specify)		
Grants		
(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 (not including i, ii, iii, & iv above)		
(b) External Loans		
OTHERS		
(i) Loans & Advances repayment by employees		
(ii) Others (any other receipts not captured above)		
TOTAL RECEIPTS	1,243,181,226.38	1,256,230,587.17
Total Expenditure and Transfers (Economic Classification)		
C.1: Recurrent Expenditure	885,250,375.00	959,710,869.03
(a) Personnel Costs		
(i) Salaries and Wages (Civil Servants)	256,406,720.22	259,408,730.22
(ii) Consolidated Rev Fund Charges - Salaries	109,435,121.87	114,123,543.87
(iii) Primary Teachers Salaries	337,545,234.91	332,573,221.12
(iv) Traditional Ruler Allowances	12,999,999.99	14,999,999.99
(v) Social Contributions (e.g. NHIS, NHF, NSITF etc)	7,760,126.45	6,143,268.98
(b) Overhead Cost (Use of Goods and Services)		
(i) Travel and Transport	7,430,094.01	6,543,540.75
(ii) Utilities	732,119.87	2,430,987.43
(iii) Material and Supplies	29,011,234.28	3,216,540.87
(iv) Maintenance Services	12,108,621.68	8,766,098.23
(v) Training	13,325,321.87	21,098,544.09
(vi) Local Government Staff Training	7,507,046.66	14,876,321.21
(vii) Other Services	8,343,567.90	9,060,000.00
(viii) Consulting and Professional Services	1,800,000.00	6,590,333.24
(ix) Fuel and Lubricants	12,543,112.56	32,400,980.34
(x) Financial Charges	17,890.81	107,890.81
(xi) Loans and Advances		
(xii) Local Grants and Contributions	43,214,427.65	59,334,321.12
(xiii) Transfer to Government Owned Companies		
(xiv) Subsidy to Private Companies	-	
(xv) Miscellaneous Expenses	11,802,314.20	36,802,314.20
(xvi) Below the Line Payments		
(c) Social Benefits		
(i) Pension	13,267,420.07	31,234,232.56
(ii) Gratuity		
(iii) Death Benefits		
(d) Public Debt Charges		
(i) Interest on Foreign Loans		
(ii) Interest on Domestic Loans		
C.2 Capital Expenditure TOTAL	316,260,540.00	209,508,980.00
(a) Capital Transfers		
(i) Transfer to CDF		
(ii) Others		
(b) Capital Projects		
(i) Purchase of Fixed Assets		
(a) Expense on construction of Houses		
(b) Expense on bulk infrastructure eg (Roads,Bridge, Culverts etc)	143,032,708.00	-

(c) Others (specify)		
(ii) Construction/Provision of Fixed Assets		
(a) Expense on construction of Houses		
(b) Expense on bulk infrastructure eg (Roads,Bridge, Culverts etc)	89,187,223.06	165,098,654.23
(c) Others (specify)		
(iii) Rehabilitation/Repairs of Fixed Assets	84,040,608.94	44,410,325.77
(iv) Preservation of the Environment		
(v) Acquisition of Non-Tangible Fixed Assets		
(vi) Investment in Shares Public and Private		
(vii) Loans to Local and Foreign Institutions and Agencies		
(viii) Others	-	
(c) Public Debt Repayments		
(i) Direct deductions from FAAC		
(ii) Domestic Loans Principal Repayment		
(iii) Contractual Debts Payment		
(iv) Others	-	
Total Expenditure (Economic)	1,201,510,915.00	1,169,219,849.03
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) Staff Pensions/Gratuities		
(iv) Bank Overdraft		
(v) Others		
OUTSTANDING DEBT PROFILE (FOREIGN)		
TOTAL DEBT OUTSTANDING	-	-
Expenditure based on Classification of Function of Government (COFOG)		
E1: RECURRENT EXPENDITURE		
General Public Services		
Executive Organ	41,342,220.09	56,839,111.76
Legislative Organ	25,611,909.90	37,800,944.47
Financial and Fiscal Affairs		
External Affairs		
Foreign Economic Aid		
General Personnel Services	31,132,009.90	43,288,900.48
Overall Planning and Statistical Services		
Other General Services	100,034,545.20	61,876,660.43
Basic Research		
R&D General Public Service		
General Public Service n.e.c.	397,900.00	-
Public Debt Transactions		
Transfers of a General Characters between different levels of Government		
Sub Total - General Public Services	198,518,585.09	199,805,617.14
Public Order and Safety		

Police Services	2,360,178.41	1,345,222.34
Fire Protection Services		
Law Courts	-	
Prisons		
R&D Public Order and Safety	780,000.00	
Public Order and Safety n.e.c. HISBAH	8,772,654.89	7,325,454.54
Sub Total - Public Order and Safety	11,912,833.30	8,670,676.88
Economic Affairs		
General Economic and Commercial Affairs		
General Labour Affairs		
Agriculture, Forestry, Fishing & Hunting	47,890,230.22	65,900,876.32
Fuel & Energy	19,600,000.00	31,988,700.54
Mining, Manufacturing and Construction		
Transportation		
Communication		
Other Industries		
R&D Economic Affairs		
Economic Affairs n.e.c.		
Sub Total - Economic Affairs	67,490,230.22	97,889,576.86
Environmental Protection		
Waste Management		
Waste Water Management		
Pollution Abatement		
Protection of Biodiversity & Landscape		
R&D Environmental Protection	11,980,655.90	-
Environmental Protection n.e.c.	-	12,333,121.54
Sub Total - Environmental Protection	11,980,655.90	12,333,121.54
Housing and Community Development		
Housing Development	4,555,780.67	54,282,770.56
Community Development	52,231,450.45	45,360,980.67
Water Supply	20,711,830.98	11,870,000.00
Street Lighting	11,670,230.18	16,709,090.98
R&D Housing & Community Amenities		
Housing & Community Amenities n.e.c.		
Sub Total - Housing and Community Development	89,169,292.28	128,222,842.21
Health		
Medical Products, Appliances & Equipment	3,769,110.93	16,500,000.00
Outpatient Services		
Hospital Services	33,700,182.71	42,670,988.32
Public Health Services	61,670,237.00	50,987,252.54
Research & Development Health		
Health n.e.c.		
Sub Total - Health	99,139,530.64	110,158,240.86
Recreation, Culture and Religion		
Recreational & Sporting Services	12,561,900.34	23,112,900.76
Cultural Services	1,090,000.00	
Broadcasting & Publishing	-	
Religious and Other Community Services	10,800,000.00	18,760,443.57
R&D Recreation, Culture and Religion		
Recreation, Culture and Religion n.e.c.		
Sub Total - Health Recreation, Culture and Religion	24,451,900.34	41,873,344.33
Education		
Pre-Primary & Primary Education	311,742,248.54	240,970,546.23

Secondary Education	11,000,000.00	2,465,900.87
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	322,742,248.54	243,436,447.10
Social Protection		
Sickness & Disability		
Old Age		
Survivors		
Family & Children		
Unemployment	12,343,098.76	7,890,654.76
Housing		
Social Exclusion n.e.c.		
R&D Social Protection		
Social Protection n.e.c.		
Sub Total - Social Protection	12,343,098.76	7,890,654.76
Total Recurrent Expenditure	837,748,375.07	850,280,521.68
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		24,809,130.09
Fuel & Energy	4,297,600.23	24,955,098.87
Mining, Manufacturing and Construction		
Transportation		
Communication		

Other Industries		
R&D Economic Affairs	1,340,000.00	-
Economic Affairs n.e.c.		
Sub Total - Economic Affairs	5,637,600.23	49,764,228.96
Environmental Protection		
Waste Management		
Waste Water Management		
Pollution Abatement		
Protection of Biodiversity & Landscape		
R&D Environmental Protection		
Environmental Protection n.e.c.	4,540,000.00	
Sub Total - Environmental Protection	4,540,000.00	-
Housing and Community Development		
Housing Development	59,533,130.10	76,543,987.87
Community Development	41,762,376.00	78,762,278.98
Water Supply	34,324,000.00	28,732,543.54
Street Lighting		
R&D Housing & Community Amenities		
Housing & Community Amenities n.e.c.		
Sub Total - Housing and Community Development	135,619,506.10	184,038,810.39
Health		
Medical Products, Appliances & Equipment	20,160,986.08	17,650,870.87
Outpatient Services		
Hospital Services		
Public Health Services	11,098,000.43	15,400,000.00
Research & Development Health		
Health n.e.c.	16,300,000.00	
Sub Total - Health	47,558,986.51	33,050,870.87
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	116,291,926.90	12,230,543.11
Secondary Education	19,343,438.98	12,118,095.98
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	135,635,365.88	24,348,639.09
Social Protection		
Sickness & Disability		
Old Age		
Survivors		
Family & Children		
Unemployment	23,098,094.87	17,545,910.04
Housing		

Social Exclusion n.e.c.		
R&D Social Protection	-	
Social Protection n.e.c.	11,672,986.34	10,190,868.00
Sub Total - Social Protection	34,771,081.21	27,736,778.04
Total Capital Expenditure	363,762,539.94	318,939,327.35
TOTAL EXPENDITURE (FUNCTIONAL)	1,201,510,915.00	1,169,219,849.03
Do you follow the National chart of accounts in producing your accounts? (a) Yes (b) No		
Is your accounts produced in Cash or Accrual? (a) Cash (b) Accrual		
Notes:	-	0.00
1 - Classification by Function is as indicated at pages 71- 80 of the National Chart of Accounts		
2 - Classification by Programme is as indicated at page 81-93 of the National Chart of Accounts with Sure-P included as Programme 22		
Contact Person:		
Name: MUHAMMAD GARBA BAFFA		
Fax No:		
Signature:ACCT.NO: 0002712182		

IRS
TOTAL 1ST & 2ND Q
231,876.98
-
1,443,769.98
-
17,636,089.52
-
-
1,974,885.54
19,610,975.06
2,119,031.32
-
2,340,219.00
2,977,011.89
1,520,908.34
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3,880,800.82
12,837,971.37
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849,430,580.41
1,330,132,050.07
63,737,281.30
37,485,235.36
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31,255,151.52
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149,752,475.92
5,170,092.54
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2,499,411,813.55
1,844,961,244.03
515,815,450.44
223,558,665.74
670,118,456.03
27,999,999.98
13,903,395.43
13,973,634.76
3,163,107.30
32,227,775.15
20,874,719.91
34,423,865.96
22,383,367.87
17,403,567.90
8,390,333.24
44,944,092.90
125,781.62
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102,548,748.77
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48,604,628.40
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44,501,652.63
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525,769,520.00
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143,032,708.00

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254,285,877.29
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128,450,934.71
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2,370,730,764.03
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98,181,331.85
63,412,854.37
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74,420,910.38
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161,911,205.63
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397,900.00
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398,324,202.23

3,705,400.75
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780,000.00
16,098,109.43
20,583,510.18
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113,791,106.54
51,588,700.54
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165,379,807.08
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11,980,655.90
12,333,121.54
24,313,777.44
58,838,551.23
97,592,431.12
32,581,830.98
28,379,321.16
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217,392,134.49
20,269,110.93
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76,371,171.03
112,657,489.54
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99,139,530.64
35,674,801.10
1,090,000.00
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29,560,443.57
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66,325,244.67
552,712,794.77

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1,340,000.00
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55,401,829.19
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4,540,000.00
4,540,000.00
136,077,117.97
120,524,654.98
63,056,543.54
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319,658,316.49
37,811,856.95
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26,498,000.43
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16,300,000.00
80,609,857.38
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128,522,470.01
31,461,534.96
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159,984,004.97
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40,644,004.91
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MONTH	Net Statutory Allocation	Deduction	Exchange Gain	Electronic Money Transfer Levy (EMTL)
JANUARY	67,034,937.60		75,190,175.89	11,442,791.55
FEBRUARY	137,360,775.53		39,207,871.45	7,506,602.89
MARCH	146,415,599.82		-	12,262,551.98
SUB-TOTAL	350,811,312.95	-	114,398,047.34	31,211,946.42
NET STAT.	350,811,312.95			
APRIL	168,890,696.17		5,357,576.25	8,897,860.81
MAY	172,417,595.81		15,374,344.42	13,827,404.72
JUNE	157,310,975.48		14,622,507.91	9,800,069.35
SUB-TOTAL	498,619,267.46	-	35,354,428.58	32,525,334.88
NET STAT.	498,619,267.46			
JULY				
AUGUST				
SEPTEMBER				
SUB-TOTAL	-	-	-	-
NET STAT.	-			
OCTOBER				
NOVEMBER				
DECEMBER				
SUB-TOTAL	-	-	-	-
NET STAT.	-			
GRAND TOTAL	849,430,580.41	-	149,752,475.92	63,737,281.30

STATUT	67,034,937.60	137,360,775.53	146,415,599.82	168,890,696.17
NON OIL	-	-	37,485,235.36	-
SOLID			5,170,092.54	
	75,190,175.89	39,207,871.45		5,357,576.25
	11,442,791.55	7,506,602.89	12,262,551.98	8,897,860.81
	4,266,753.40	5,297,059.41	5,672,127.83	5,227,448.17
	-	-	-	-
	4,266,753.40	5,297,059.41	5,672,127.83	5,227,448.17
	211,933,758.52	251,374,164.75	210,074,670.78	204,011,710.85
	369,868,416.96	440,746,474.03	417,080,278.31	392,385,292.25

WARAWA

EXCESS/NON OIL	SOLID MIN. RES	ECOLOGY	OTHER GRANT	VAT
		4,266,753.40	86,632,967.44	211,933,758.52
		5,297,059.41	46,714,474.34	251,374,164.75
37,485,235.36	5,170,092.54	5,672,127.83	54,917,879.88	210,074,670.78
37,485,235.36	5,170,092.54	15,235,940.64	188,265,321.66	673,382,594.05
		5,227,448.17	14,255,437.06	204,011,710.85
		5,633,758.21	29,201,749.14	210,691,631.84
		5,158,004.50	24,422,577.26	242,046,113.33
-	-	16,019,210.88	67,879,763.46	656,749,456.02
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37,485,235.36		31,255,151.52	256,145,085.12	1,330,132,050.07

172,417,595.81 157,310,975.48

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15,374,344.42 14,622,507.91

13,827,404.72 9,800,069.35

5,633,758.21 5,158,004.50

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5,633,758.21 5,158,004.50

210,691,631.84 242,046,113.33

417,944,735.00 428,937,670.57

TOTAL	
369,868,416.96	
440,746,474.03	
417,080,278.31	
1,227,695,169.30	
392,385,292.25	
417,944,735.00	
428,937,670.57	
1,239,267,697.82	
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2,466,962,867.12	