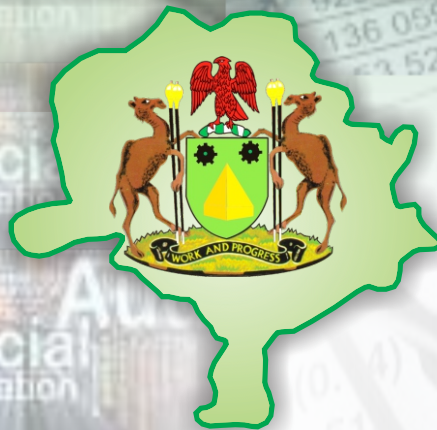




GOVERNMENT OF KANO STATE

**CONSOLIDATED
FINANCIAL STATEMENTS OF THE
44 LOCAL GOVERNMENT COUNCILS
FOR THE YEAR 2024
&
REPORT OF
THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
FOR THE YEAR ENDED 31st DECEMBER, 2024**



**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**

3rd Floor, Gidan Murtala, P.M.B. 3174, Kano.

Website: www.lgaudit.kn.gov.ng

E-mail: lgauditkano@gmail.com



GOVERNMENT OF KANO STATE

**CONSOLIDATED
FINANCIAL STATEMENTS OF THE
44 LOCAL GOVERNMENT COUNCILS
FOR THE YEAR 2024**

&

**REPORT OF
THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**

AS AT 31st DECEMBER, 2024





KANO STATE GOVERNMENT



His Excellency

Alh. Abba Kabir Yusuf

Executive Governor, Kano State



KANO STATE GOVERNMENT



Rt. Honourable

Jibrin Isma'il Falgore

Speaker, Kano State House of Assembly



KANO STATE GOVERNMENT



Mohammed Tajo Othman

Hon. Commissioner

Ministry for Local Governments and Chieftaincy Affairs



KANO STATE GOVERNMENT



Alh. Ahmad Tijjani Abdullahi CNA
AUDITOR GENERAL FOR LOCAL GOVERNMENTS,
KANO STATE



KANO STATE GOVERNMENT



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ACCOUNTING TERMINOLOGIES AND DEFINITIONS

1. INTRODUCTION





The Local Government Council in Kano state complied and adopted the provision of the International Public Sector Accounting Standard (IPSAS) and the standardized National Chart of Account as designed and introduced by Federal Account Allocation Committee (FAAC) for adoption by all tiers of government in Nigeria

2. ACCOUNTING POLICIES

Accounting policies are the specific principles, bases, conventions, rules and practices adopted by the Local Government Council in preparing and presenting financial statements.

3. GENERAL PURPOSE FINANCIAL STATEMENT (GPFS)

The General Purpose Financial Statement (GPFS) comprise of the followings;

-  **STATEMENT OF CASH FLOW STATEMENT**
(Statement No. 1); Statement which recognizes all cash receipts, cash payments and bank balances
-  **STATEMENT OF ASSETS AND LIABILITIES**
(Statement No. 2); Statement of the financial position of the Local Government Council
-  **STATEMENT OF CONSOLIDATED REVENUE FUNDS**
(Statement No. 3); Statement of Recurrent financial performance of the Local Government Council
-  **STATEMENT OF CAPITAL DEVELOPMENT FUND**
(Statement No. 4); Statement of Capital performance or capital expenditure of the Local Government Council

4. NOTES TO THE ACCOUNT:

These provide additional information, disclosures to explain the General Purpose Financial Statement (GPFS)

STATUTORY ALLOCATIONS

This represents allocations received by the Local Government Council from the Federation Account in line with the provisions of the constitutions of the Federal Republic of Nigeria. These include Local Government Statutory allocations, VAT and other statutory allocations.



KANO STATE GOVERNMENT



The Statutory Allocations include the sum of =N=8,083,026,639.16 that was shared by Central Bank of Nigeria (CBN) in the month of April, 2024 and October, 2024 as reflected in the State & Local Government Joint Account Bank Statements.



TAX REVENUE

This represent Local Government locally generated revenue derived from the Tenement Rates, Penalty on Tenement Rates, Arrears on Tenement Rates, sale of physical assets and other tax revenue like Stamp Duties and Development Levies etc.



NON-TAX REVENUE

These are Local Government locally generated revenue that includes all kinds of Licenses, Fees, Fines, all income arising from sales or services/charges, rent on Local Government land and buildings and pre-payments of advances & loans.



INVESTMENT INCOME

Local Government other locally generated revenues are revenues drives from Investment income, Interest earned, Refund and re-imbursement, Aids and grants, Domestic loans/borrowings receipt, other extraordinary items, Pre-payment/arrears of revenue.



SALARIES, WAGES AND ALLOWANCES

These consist of salaries, wages and allowances paid to political office holders, staff and non-staff of the Local Government as well as Primary School Teachers Salaries.



SOCIAL BENEFITS/CONTRIBUTIONS

This represents contributory pensions, bereaved and gratuity benefits to Local Government and Primary education teachers.



OVERHEAD COST

This represents total overhead cost incurred during the year by Local Government which includes; Travel & Transport, Utility Charges, Material & Supplies, Maintenance Services, Training, Other Services, Consultancy & Professional Services, Fuel & Lubricants, Financial Charges, Miscellaneous Expenses, Staff Loans & Advances.



OTHER RECCURENT EXPENDITURE

These represent other expenditure such as Local Government Grants, Contributions to communities/NGOs/FBOs/CBOs e.t.c, Subsidy to Government owned Companies & Parastatals, Domestic Interest/Discount-Short Term Borrowings and Transfer to Capital Development Fund.



CAPITAL EXPENDITURE

These are expenditure incurred by the Local Government on the Procurement of Fixed Assets, Construction/Provision of Fixed Assets, Rehabilitation/Repairs of Fixed Assets, Preservation of the Environment, Acquisition of Non-Tangible Assets and Payment of Liabilities & Equities.



KANO STATE GOVERNMENT



TOTAL RECURRENT ASSETS

These represents all closing balances from cash and bank accounts held during the end of the financial year under review.



TOTAL INVESTMENT (NON-CURRENT ASSETS)

This represents value of stocks held by the Local Government Council in various companies and other business enterprises.



ADVANCES (PERSONAL & IMPERSONAL)

These represents advances payments for personal uses or impersonal advances which the Local Government Council usually advanced to staff to carry out jobs and other transactions on its behalf which were expected to be retire at the completion of purpose for which the advances were granted or at the end of the financial year.



SHORT TERM LOANS & DEPOSIT

This represents loans owed to various banks while Deposits consist of deductions made by the Local Government Council on behalf of other government agencies as well as other bodies and individuals from payments made to third parties which are held in trust by the Local Government Council



ACKNOWLEDGEMENT

I wish to acknowledge the cooperation of the 44 Local Government Councils and Ministry for Local Governments for giving us the necessary information and explanation in the completion of the audits covered in this Annual Report.

I wish also to recognize the excellent working relationship and support of the Public Accounts Committee of the Honourable House.

My profound gratitude goes to His Excellency the Executive Governor of Kano State Eng. Abba Kabir Yusuf for his immeasurable moral and Financial support towards the completion of the Audited Consolidated Financial Statement in respect of the 44 Local Government Councils in Kano State for the year 2024.

I also wish to recognize and appreciate continuous support of Honourable Commissioner for Local Governments & Chieftancy Affairs Alhaji Mohammed Tajo Usman.

Finally, the preparation of this report as well as the success of the statutory audits conducted by this Office is as a result of the effort and dedication of my staff.

I would like to thank them for their continued support, input and professional manner in which they conducted themselves and performed their work.

Thank you all.

Ahmad Tijjani Abdullahi CNA
Auditor General for Local Governments
Kano State



KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS CONSOLIDATED ANNUAL FINANCIAL STATEMENTS AS AT 31ST DECEMBER, 2024

STATEMENT OF FINANCIAL RESPONSIBILITY

The Financial Statements of the 44 Local Government Councils of Kano State have been prepared by the respective Local Governments in accordance with provisions of the Kano State Audit Law 2006 (As amended) and Public Financial Management Law 2020. The Financial Statements complied with Generally Accepted Accounting Practice (GAAP).

The respective Local Governments are responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded the use of all public financial resources by the Local Government Councils.

To the best of my knowledge, this system of internal control has operated adequately throughout the reporting period.

The 44 Local Government Councils' accept responsibility for the integrity of these Financial Statements, the information they contain and their compliance with the Kano State Local Government Law 2006 (As amended) and Public Financial Management Law 2020 (See appended signatures of Chairmen and Treasurers).

In our opinion, these financial statements fairly reflect the financial position of the 44 Local Government Councils as at 31st December, 2024 and its operations for the year ended on that date.

SIGNED

Mohammed Tajo Othman
Hon. Commissioner,
Ministry for Local Governments,
Kano State.



KANO STATE GOVERNMENT



ATTESTED SIGNATURES OF THE 44 LOCAL GOVERNMENT CARETAKERS AND TREASURERS

S/N	LOCAL GOVT	CHAIRMAN	TREASURER
1	Ajingi	Abdulhadi Zubairu Yakubu SIGN:	Jamilu Ibrahim SIGN:
2	Albasu	Garba Aliyu Hunku SIGN:	Habibu Ladan Sadiq SIGN:
3	Bagwai	Bello Abdullahi Gadanya SIGN:	Aliyu Ibrahim Shanono SIGN:
4	Bebeji	Alhassan Salisu SIGN:	Hamisu Idris K/Mata SIGN:
5	Bichi	Hamza Sule Maifata SIGN:	Ahmad Baba Kabara SIGN:
6	Bunkure	A.B Mahmud SIGN:	Mutari Sani SIGN:
7	Dala	Surajo Ibrahim Imam SIGNATURE: CHAIRMAN SIGN: _____	Hamisu Kanwa SIGNATURE: TREASURER SIGN: _____
8	Danbatta	Jamilu Abubakar Danbatta SIGNATURE: SIGN: _____	Garba Haladu SIGNATURE: SIGN: _____



KANO STATE GOVERNMENT



9	Dawakin Kudu	Sani Ahmed Mai Rago SIGNATURE: SIGN: _____	Nazifi Lawan Muhammad SIGNATURE: SIGN: _____
10	Dawakin Tofa	Anas Muktar Bello SIGNATURE: SIGN: _____ CHAIRMAN	Sarki A. Kurawa SIGNATURE: SIGN: _____ TREASURER D/TOFA LOCAL GOVERNMENT KANO STATE
11	Doguwa	Abdurrashid Rilwan SIGNATURE: SIGN: _____	Sani Mustapha Garba SIGNATURE: SIGN: _____
12	Fagge	Salisu Usman Masu SIGNATURE: SIGN: _____	Bashir Datti SIGNATURE: SIGN: _____
13	Gabasawa	Saqir Usman Abubakar SIGNATURE: SIGN: _____	Nura Dandali SIGNATURE: SIGN: _____
14	Garko	Saminu Abdallah SIGNATURE: SIGN: _____	Bello Haruna Tofa SIGNATURE: SIGN: _____
15	Garun Malam	Aminu Salisu SIGNATURE: SIGN: _____	Mahmud A. Shehu SIGNATURE: SIGN: _____
16	Gaya	Mahmud Tajo Sani Gaya SIGNATURE: SIGN: _____	Farouk Umar SIGNATURE: SIGN: _____
17	Gezawa	Mudassir Bala Jogana SIGNATURE: SIGN: _____	Murtala Muhd SIGNATURE: SIGN: _____



KANO STATE GOVERNMENT


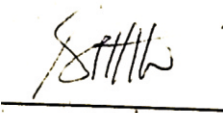
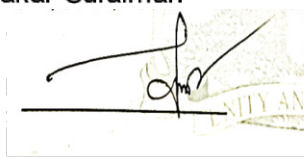
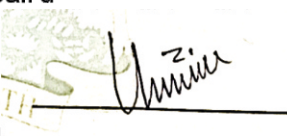

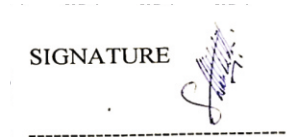

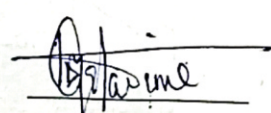



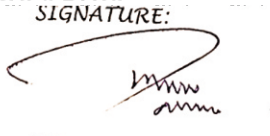
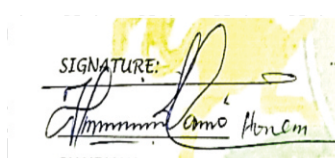
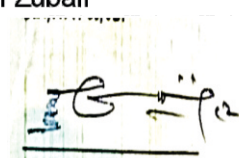


18	Ghari	Hashim Garba Maisabulu SIGN:	Abdullahi Muhd Ma'aji SIGN:
19	Gwale	Abubakar Mu'azu Mojo SIGN:	Sani Sabi'u Yahuza SIGN:
20	Gwarzo	Dr. Mani Tsoho Gwarzo SIGN:	Mustapha Muhammad Ya'u SIGN:
21	Kabo	Dr. Lawan Najume Kabo SIGN:	Najib Mahmud SIGN:
22	Kano Municipal	Saleem Hasheem SIGN:	Mudassiru Adamu Muhd SIGN:
23	Karaye	Haruna Safiyanu SIGN:	Abdullahi Sunusi Getso SIGN:
24	Kibiya	Auwalu Abdullahi SIGN:	Ado Mukhtar Gadanya SIGN:
25	Kiru	Said Muhammad SIGN:	Aminu Ado SIGN:



KANO STATE GOVERNMENT



26	Kumbotso	Ghali Shitu SIGN: 	Aminu Musa Saje SIGN: 
27	Kura	Rabiu Abubakar Sulaiman SIGN: 	Usman Zubairu SIGN: 
28	Madobi	Suleiman Dan'azumi SIGN: 	Lawan Abubakar Gwarzo SIGN: 
29	Makoda	Auwalu Isa Jibga SIGN: 	Ibrahim Danguda Galadima SIGN: 
30	Minjibir	Jlbrin Nalado SIGNATURE: SIGN: 	Shehu Hassan Kano SIGNATURE: SIGN: 
31	Nassarawa	Yusif Shuaibu Imam SIGN: 	Jamilu Nasiru Bichi SIGNATURE: SIGN: 
32	Rano	Nasiru Ya'u SIGNATURE: SIGN: 	Ibrahim Sani Zubair SIGN: 



KANO STATE GOVERNMENT



33	Rimin Gado	Muhammad Sani SIGN:	Abdulrazak Hamisu Kura SIGN:
34	Rogo	Abubakar Mustapha Rogo SIGN:	Bashir Muhd Lawan SIGN:
35	Shanono	Habu Barau Shanono SIGN:	Salisu Aminu Aliyu SIGNATURE: SIGN: :
36	Sumaila	Farouk Abdu Sumaila SIGN:	Kabiru Akilu Kawo SIGN:
37	Takai	Mutari Ibrahim Faruruwa SIGN:	Ahmad Ali Wudil SIGNATURE: SIGN:
38	Tarauni	Ahmad Ibrahim Saikure SIGN:	Hajiya Rakiya Hassan SIGN:
39	Tofa	Yakubu Shuaibu Ibrahim SIGN:	Bello Abdulkarim SIGN:



KANO STATE GOVERNMENT



40	Tsanyawa	Abdullahi Isyaku SIGNATURE: SIGN:	Isah Jibrin Kadawa SIGN:
41	Tudun Wada	Hajiya Sa'adatu Salisu Yusha'u SIGN:	Abdullahi Muhammad SIGNATURE: SIGN:
42	Ungogo	Tijjani Bilyaminu Aminu SIGN:	Mukhtar Mustapha Magashi SIGN:
43	Warawa	Lamido Sunusi SIGN:	Lawan Isah Muhammad SIGN:
44	Wudil	Abba Muhd Tukur SIGNATURE: SIGN:	Umar Sabo Galadima SIGN:



KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS

CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

AS AT 31ST DECEMBER, 2024

AUDIT CERTIFICATE

In compliance with the provision of Kano State Local Government Law 2006 (as amended) , I have examined the Cashflow, Statement of Assets and Liabilities , Consolidated Revenue Fund (CRF) and Consolidated Capital Development Fund (CDF) together with the Schedules as prepared and submitted by the 44 Local Government Councils in Kano State for the year ended 31st December, 2024.

The examination of the said records was done in accordance with approved Auditing Standards and I have obtained information and explanations considered necessary for the purpose of this auditing.

In my opinion, and subject to the observations and comments in this Report on the 44 Local Governments for the year, the statements and schedules have met with the requirements of the provision of the Kano State Local Government Law 2006 (as amended) and present fairly a true and fair view of the financial position of the 44 Local Government Councils as at 31st December, 2024.

SIGNED

Ahmad Tijjani Abdullahi CNA
Auditor General for Local Governments
Kano State



KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS

CONSOLIDATED ANNUAL FINANCIAL STATEMENTS

AS AT 31ST DECEMBER, 2024

CONSOLIDATED CASHFLOW STATEMENT FOR THE YEAR 2024

ANNUAL BUDGET YEAR 2024	CASH FLOWS FROM OPERATING ACTIVITIES	NOTES	ACTUAL YEAR 2024	PREVIOUS YEAR 2023
(=N=)	RECEIPTS		(=N=)	(=N=)
180,525,204,517.01	Local Govt Share of Statutory Allocation	1	24,405,179,604.92	51,930,419,821.71
84,335,267,789.71	Local Govt Share of VAT		110,276,538,871.78	57,663,562,257.63
53,298,277,615.73	Other Federally Allocated Revenue		76,780,856,719.54	33,395,367,102.82
3,697,876,099.06	10% State Allocation		-	2,000,000,000.18
123,149,470.16	Other Capital Receipts		54,572,878,954.88	10,698,774,302.92
1,008,722,574.43	Tax Revenue	2	253,015,472.02	240,562,763.72
5,173,364,727.67	Non Tax Revenue	3	2,970,579,774.70	373,541,747.89
1,160,046,887.47	Investment Income	4	333,466,941.76	263,949,693.74
750,000.00	Interest Earned		353.50	-
-	Refund and Re-imbursement		-	-
850,296,356.26	Aids & Grants		20,050,000.00	17,000.00
168,601,863.46	Domestic Loans/Borrowings		-	-
309,140,610.00	Extraordinary Items		8,453,219.34	63,939,367.94
19,671,439.27	Prepayments/Arrears of Revenue		-	6,291,000.32
330,670,369,950.23	Total Receipts from Operating Activities (A)		269,621,019,912.44	156,636,425,058.87
	PAYMENTS:			
94,293,643,025.00	Salaries & Wages	5	96,684,176,099.05	74,331,701,671.38
11,045,544,084.06	Social Benefits	6	9,253,699,436.00	5,061,044,696.93
48,084,181,303.40	Overhead Cost	7	35,328,266,969.85	21,927,797,292.34
9,413,401,235.14	Grants & Contributions	8	7,889,893,383.45	5,875,999,518.43
-	Subsidies General		-	-
-	Domestic Interest/Discount		1,910,840,202.24	6,506,177,810.54
-	Transfer to other Fund		-	-
162,836,769,647.60	Total Outflow from Operating Activities (B)		151,066,876,090.59	113,702,720,989.62
	Net Cashflow From Operating Activities C = (A-B)		118,554,143,821.85	42,933,704,069.25
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
28,508,128,404.94	Fixed Assets Procured	9	19,267,436,353.21	3,262,319,837.21
105,503,453,769.78	Construction / Provision		97,406,859,144.36	7,975,361,813.73
34,343,060,967.56	Rehabilitation / Repairs		22,035,799,985.96	2,226,161,675.28
10,174,725,193.38	Preservation of the Environment		3,486,121,681.28	585,859,793.95
917,558,826.00	Other Capital Project		161,521,636.27	109,347,181.19
16,195,428,820.69	Liabilities / Equities		5,692,762,779.96	4,706,230,002.05
195,642,355,982.35	Total Capital Expenditure = D		148,050,501,581.04	18,865,280,303.41
	Net Cash Flow from Investing Activities E = (C-D)		(29,496,357,759.19)	24,068,423,765.84
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
	Capital Expenditure on Aids & Grant			
	Repayment of Borrowings		-	52,924,929.22
-	Total Expenditure from Financing Activities = F		-	52,924,929.22
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		(73,162,740,349.56)	21,595,801,374.70
	Increase/decrease in other Liability		(44,486,831,845.27)	3,200,713,406.49
	Total Movement in other cash equivalent account = G		(37,752,806,892.71)	18,395,087,968.21
	Total Expenditure from Financing Activities = F		(28,061,306,984.69)	18,448,012,897.43
	Net Cash Flow from all Activities G = (E-F)		(1,435,050,774.50)	5,620,410,868.41
	Cash & Its Equivalent as at 1/1/2024 = H		7,968,190,777.44	2,347,779,909.03
	Cash & Its Equivalent as at 31/12/2024 = (G+H)		6,533,161,181.02	7,968,190,777.44



KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS CONSOLIDATED ANNUAL FINANCIAL STATEMENTS AS AT 31ST DECEMBER, 2024

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

Description	NOTES	YEAR 2024	YEAR 2023
ASSETS			
Current Assets			
Cash		18,735.02	96,691,127.20
Main Account		2,170,397,218.63	7,687,104,369.38
Access account		2,015,333,230.84	0.00
Project Account		7,731,403.13	7,741,516.65
Taj Account		2,270,743,020.63	0.00
Revenue Account 1		65,337,958.39	4,045,534.56
revenue Account 2		29,494.89	0.00
Other		3,570,119.49	172,608,229.65
Total Recurrent Assets (A)	10	6,533,161,181.02	7,968,190,777.44
Non-Current Assets			
Total Investments (B)	11	165,809,958.71	165,809,958.71
Advances	12		
Retained Balance		17,525,845,811.66	72,346,684,123.00
Stabilization		31,222,944.72	25,730,250,929.87
Impersonal (Others)		0.00	117,825,092.31
Personal		0.00	435,852.42
Total Non-Current Assets (C)		17,557,068,756.38	98,195,195,997.60
<i>Balance of Liabilities Over Assets (D)</i>			
Total Assets (D= A+B+C+D)		24,256,039,896.11	106,329,196,733.75
LIABILITIES	13		
Short Term Loans			
Bank Overdraft		0.00	0.00
Others		0.00	0.00
Total Liabilities (D)		0.00	0.00
DEPOSITS			
Government		5,532,497,543.57	5,299,627,841.77
Others 1		2,526,670,542.83	2,328,852,145.84
Others 2		0.00	54,540,996,357.92
Total Deposits (E)		8,059,168,086.40	62,169,476,345.53
<i>Balance of Assets Over Liabilities (F)</i>	0	16,196,871,809.71	44,159,720,388.22
Total Liabilities (G= D+E+F)		24,256,039,896.11	106,329,196,733.75



KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS CONSOLIDATED ANNUAL FINANCIAL STATEMENTS AS AT 31ST DECEMBER, 2024

CONSOLIDATED STATEMENT OF BUDGETED & ACTUAL REVENUE & EXPENDITURE

Previous Year Actual 2023 (=N=)	Description	Notes	Actual 2024	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
51,930,414,821.71	Local Govt Share of Statutory Allocation	1	24,405,179,604.92	180,525,204,517.01	0.00	180,525,204,517.01	156,120,024,912.09
57,663,562,257.63	Local Govt Share of VAT		110,276,538,871.78	84,335,267,789.71	0.00	84,335,267,789.71	(25,941,271,082.07)
33,395,367,102.82	Other Federally Allocated Revenue		76,780,856,719.54	53,298,277,615.73	0.00	53,298,277,615.73	(23,482,579,103.81)
2,000,000,000.18	10% State Allocation		0.00	3,697,876,099.06	0.00	3,697,876,099.06	3,697,876,099.06
10,698,774,302.92	Other Capital Receipts		54,572,878,954.88	123,149,470.16	0.00	123,149,470.16	(54,449,729,484.72)
240,562,763.72	Tax Revenue	2	253,015,472.02	1,008,722,574.43	0.00	1,008,722,574.43	755,707,102.41
373,541,747.89	Non Tax Revenue	3	2,970,579,774.70	5,173,364,727.67	0.00	5,173,364,727.67	2,202,784,952.97
263,949,693.74	Investment Income	4	333,466,941.76	1,160,046,887.47	0.00	1,160,046,887.47	826,579,945.71
0.00	Interest Earned		353.50	750,000.00	0.00	750,000.00	749,646.50
0.00	Refund and Re-imbursement		0.00	0.00	0.00	0.00	0.00
17,000.00	Aids & Grants		20,050,000.00	850,296,356.26	0.00	850,296,356.26	830,246,356.26
0.00	Domestic Loans/Borrowings		0.00	168,601,863.46	0.00	168,601,863.46	168,601,863.46
63,939,367.94	Extraordinary Items		8,453,219.34	309,140,610.00	0.00	309,140,610.00	300,687,390.66
6,291,000.32	Prepayments/Arrears of Revenue		0.00	19,671,439.27	0.00	19,671,439.27	19,671,439.27
156,636,420,058.87	Total Revenue (A)		269,621,019,912.44	330,670,369,950.23	0.00	330,670,369,950.23	61,049,350,037.79
	LESS EXPENDITURE:						
74,331,701,691.38	Salaries & Wages	5	96,684,176,099.05	94,293,643,025.00	0.00	94,293,643,025.00	(2,390,533,074.05)
5,061,044,695.93	Social Benefits	6	9,253,699,436.00	11,045,544,084.06	0.00	11,045,544,084.06	1,791,844,648.06
21,927,797,292.34	Overhead Cost	7	35,328,266,969.85	48,084,181,303.40	0.00	48,084,181,303.40	12,755,914,333.55
5,875,999,518.43	Grants & Contributions	8	7,889,893,383.45	9,413,401,235.14	0.00	9,413,401,235.14	1,523,507,851.69
0.00	Subsidies General		0.00	0.00	0.00	0.00	0.00
6,506,177,810.54	Domestic Interest/Discount		1,910,840,202.24	0.00	0.00	0.00	(1,910,840,202.24)
0.00	Transfer to other Fund		0.00	0.00	0.00	0.00	0.00
113,702,721,008.62	Total Expenditure (B)		151,066,876,090.59	162,836,769,647.60	0.00	162,836,769,647.60	11,769,893,557.01
42,933,699,050.25	Operating Balance: (A - B)		118,554,143,821.85	167,833,600,302.63	-	167,833,600,302.63	49,279,456,480.78
42,933,699,050.25	Transfer to Capital Development Fund		118,554,143,821.85				



KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS CONSOLIDATED ANNUAL FINANCIAL STATEMENTS AS AT 31ST DECEMBER, 2024

CONSOLIDATED STATEMENT OF CAPITAL DEVELOPMENT FUND

Previous Year Actual 2023 (=N=)		Notes	Actual 2024	Final Budget 2024	Original Budget	Supple mentar y Budget 2024	Performance on Budget (%)
2,149,677,171.69	Opening Balance 1/1/2024		7,968,211,955.52				-
0.00	Add: Revenue						-
37,794,985,146.05	Transfer from Capital Development Fund		118,554,143,821.85	0.00	0.00	0.00	0%
0.00	Infrastructural Development Loan		0.00	0.00	0.00	0.00	0%
0.00	Commercial Agriculture Credit Scheme		0.00	0.00	0.00	0.00	0%
0.00	Small And Medium Scale Enterprises Loan		0.00	0.00	0.00	0.00	0%
0.00	Aids & Grants		0.00	0.00	0.00	0.00	0%
39,944,662,317.74	Total Revenue		126,522,355,777.37	0.00	0.00	0.00	0%
-							
	Less: Capital Expenditure						-
3,262,319,837.21	Fixed Assets Procured	9	19,267,436,353.21	23,653,882,746.89	23,653,882,746.89	0.00	81%
7,975,361,813.73	Construction / Provision		97,406,859,144.36	86,216,529,288.23	86,216,529,288.23	0.00	113%
2,226,161,675.28	Rehabilitation / Repairs		22,035,799,985.96	29,208,982,761.56	29,208,982,761.56	0.00	75%
585,859,793.95	Preservation of the Environment		3,486,121,681.28	8,555,725,193.38	8,555,725,193.38	0.00	41%
109,347,181.19	Other Capital Project		161,521,636.27	712,358,826.00	712,358,826.00	0.00	23%
4,706,230,002.05	Liabilities / Equities		5,692,762,779.96	13,337,645,153.11	13,337,645,153.11	0.00	43%
18,865,280,303.41	Sub-total		148,050,501,581.04	161,685,123,969.17	161,685,123,969.17	0.00	92%
-							
0.00	Capital Expenditure from Aids & Grants		0.00	0.00	0.00	0.00	0%
52,924,929.22	Repayment of Borrowings/Sure-P		0.00	0.00	0.00	0.00	0%
0.00	Sub-total		0.00	0.00	0.00	0.00	0%
18,918,205,232.63	Total Capital Expenditure for the year		148,050,501,581.04	161,685,123,969.17	161,685,123,969.17	0.00	92%
							-
21,026,457,085.11	Closing Balance		(21,528,145,803.67)	(161,685,123,969.17)	(161,685,123,969.17)	0.00	(0.92)



KANO STATE GOVERNMENT



Table 1: Details of Gross Allocation to the 44 Local Government Councils for the year 2024

		STATUTORY ALLOCATION	VALUE ADDED TAX	EXCESS CRUDE OIL	CBN DISBURSEMEN T	TOTAL	STATE {I.G.R}	
S N	LOCAL GOVT	JANUARY - DECEMBER	JANUARY - DECEMBER	JANUARY - DECEMBER	JANUARY - DECEMBER	ALLOCATIONS RECEIVED	JANUARY - DECEMBER	TOTAL
1	Ajingi	505,473,046.60	2,326,998,366.42	1,425,233,216.38	183,705,150.89	4,441,409,780.29	-	4,441,409,780.29
2	Albasu	517,737,240.50	2,400,437,762.11	1,460,195,891.37	183,705,150.89	4,562,076,044.87	-	4,562,076,044.87
3	Bagwai	472,074,361.06	2,275,229,461.77	1,334,797,230.65	183,705,150.89	4,265,806,204.37	-	4,265,806,204.37
4	Bebeji	512,135,417.82	2,394,504,284.46	1,445,116,045.08	183,705,150.89	4,535,460,898.25	-	4,535,460,898.25
5	Bichi	620,724,985.47	2,799,117,938.03	1,746,766,614.84	183,705,150.89	5,350,314,689.23	-	5,350,314,689.23
6	Bunkure	494,534,649.40	2,312,114,233.18	1,395,681,273.89	183,705,150.89	4,386,035,307.36	-	4,386,035,307.36
7	Dala	798,232,714.40	3,448,764,959.86	2,239,485,675.02	183,705,150.89	6,670,188,500.17	-	6,670,188,500.17
8	Danbatta	543,848,549.76	2,482,126,250.76	1,532,227,535.62	183,705,150.89	4,741,907,487.03	-	4,741,907,487.03
9	D/Kudu	584,616,080.26	2,562,008,100.92	1,643,154,550.44	183,705,150.89	4,973,483,882.51	-	4,973,483,882.51
10	D/Tofa	588,710,565.67	2,665,114,884.87	1,657,359,676.80	183,705,150.89	5,094,890,278.23	-	5,094,890,278.23
11	Doguwa	545,653,331.25	2,221,736,455.37	1,528,632,987.77	183,705,150.89	4,479,727,925.28	-	4,479,727,925.28
12	Fagge	534,567,789.53	2,440,215,906.33	1,506,210,345.46	183,705,150.89	4,664,699,192.21	-	4,664,699,192.21
13	Gabasawa	558,547,761.10	2,496,281,309.10	1,571,751,548.26	183,705,150.89	4,810,285,769.35	-	4,810,285,769.35
14	Garko	498,227,109.31	2,273,638,336.00	1,404,255,240.33	183,705,150.89	4,359,825,836.53	-	4,359,825,836.53
15	Garun Mallam	495,627,239.75	2,062,683,488.48	1,390,547,017.30	183,705,150.89	4,132,562,896.42	-	4,132,562,896.42
16	Gaya	535,659,479.98	2,450,248,710.86	1,509,435,179.18	183,705,150.89	4,679,048,520.91	-	4,679,048,520.91
17	Gezawa	611,685,992.88	2,821,907,260.98	1,723,477,013.30	183,705,150.89	5,340,775,418.05	-	5,340,775,418.05
18	Ghari	487,193,174.23	2,052,553,565.86	1,353,370,838.90	183,705,150.89	4,076,822,729.88	-	4,076,822,729.88
19	Gwale	735,412,740.48	3,188,691,555.47	2,064,140,385.41	183,705,150.89	6,171,949,832.25	-	6,171,949,832.25
20	Gwarzo	505,614,426.01	2,372,164,328.44	1,427,064,497.38	183,705,150.89	4,488,548,402.72	-	4,488,548,402.72
21	Kabo	487,193,174.23	2,307,948,617.43	1,375,644,352.53	183,705,150.89	4,354,491,295.08	-	4,354,491,295.08
22	Kano Municipal	709,845,488.98	3,126,163,583.40	1,994,570,241.34	183,705,150.89	6,014,284,464.61	-	6,014,284,464.61
23	Karaye	472,429,751.87	2,175,284,557.43	1,332,612,637.08	183,705,150.89	4,164,032,097.27	-	4,164,032,097.27
24	Kibiya	476,778,395.18	2,200,304,774.94	1,345,136,816.41	183,705,150.89	4,205,925,137.42	-	4,205,925,137.42
25	Kiru	615,101,496.44	2,753,551,724.56	1,730,000,183.09	183,705,150.89	5,282,358,554.98	-	5,282,358,554.98
26	Kumbotso	628,497,338.85	2,820,970,348.48	1,770,213,997.35	183,705,150.89	5,403,386,835.57	-	5,403,386,835.57
27	Kura	471,984,214.78	2,191,564,675.71	1,331,861,453.53	183,705,150.89	4,179,115,494.91	-	4,179,115,494.91
28	Madobi	472,411,465.52	2,154,982,539.16	1,331,818,111.56	183,705,150.89	4,142,917,267.13	-	4,142,917,267.13
29	Makoda	559,885,983.94	2,548,297,824.15	1,576,984,589.26	183,705,150.89	4,868,873,548.24	-	4,868,873,548.24
30	Minjibir	564,265,959.50	2,508,840,656.30	1,587,354,225.75	183,705,150.89	4,844,165,992.44	-	4,844,165,992.44
31	Nassarawa	975,600,890.20	4,264,466,819.08	2,737,185,117.61	183,705,150.89	8,160,957,977.78	-	8,160,957,977.78
32	Rano	488,656,944.42	2,195,407,221.50	1,376,298,390.22	183,705,150.89	4,244,067,707.03	-	4,244,067,707.03
33	Rimin - Gado	483,609,630.41	2,009,016,237.77	1,356,876,897.55	183,705,150.89	4,033,207,916.62	-	4,033,207,916.62
34	Rogo	578,892,975.98	2,572,797,492.65	1,628,291,271.33	183,705,150.89	4,963,686,890.85	-	4,963,686,890.85
35	Shanono	477,642,502.29	2,173,250,680.53	1,346,309,973.18	183,705,150.89	4,180,908,306.89	-	4,180,908,306.89
36	Sumaila	604,543,901.92	2,691,645,875.34	1,700,296,816.07	183,705,150.89	5,180,191,744.22	-	5,180,191,744.22
37	Takai	530,886,461.60	2,458,167,656.71	1,497,004,553.85	183,705,150.89	4,669,763,823.05	-	4,669,763,823.05
38	Tarauni	552,044,215.48	2,543,565,715.24	1,555,990,086.64	183,705,150.89	4,835,305,168.25	-	4,835,305,168.25
39	Tofa	434,598,752.71	1,976,661,818.69	1,225,572,174.33	183,705,150.89	3,820,537,896.62	-	3,820,537,896.62
40	Tsanyawa	479,160,558.75	2,251,536,819.54	1,352,867,545.36	183,705,150.89	4,267,270,074.54	-	4,267,270,074.54
41	Tudun Wada	590,821,985.92	2,591,139,000.06	1,660,587,501.26	183,705,150.89	5,026,253,638.13	-	5,026,253,638.13
42	Ungogo	690,772,338.39	3,223,531,248.83	1,946,616,997.61	183,705,150.89	6,044,625,735.72	-	6,044,625,735.72
43	Warawa	450,799,389.97	2,119,051,526.13	1,273,219,200.67	183,705,150.89	4,026,775,267.66	-	4,026,775,267.66
44	Wudil	530,077,329.69	2,377,675,951.41	1,492,260,098.56	183,705,150.89	4,583,718,530.55	-	4,583,718,530.55
TOTAL		24,472,777,802.48	110,282,360,524.31	68,884,475,995.52	8,083,026,639.16	211,722,640,961.47	-	211,722,640,961.47



KANO STATE GOVERNMENT



Table 2: Details of Statutory Obligations for the year 2024

SN	LOCAL GOVT	PRIMARY CONTRIBUTION	PENSION CONTRIBUTION	1% TRAINING	3% EMIRATE	TOTAL
1	Ajingi	793,610,627.31	45,454,545.45	33,318,758.39	68,939,393.95	941,323,325.10
2	Albasu	1,056,475,718.31	45,454,545.45	34,004,255.71	62,222,222.24	1,198,156,741.71
3	Bagwai	863,953,008.08	45,454,545.45	32,225,513.41	32,828,282.80	974,461,349.74
4	Bebeji	845,611,684.81	45,454,545.45	33,849,444.57	28,911,363.62	953,827,038.45
5	Bichi	1,170,499,411.77	45,454,545.45	38,098,112.15	32,828,282.80	1,286,880,352.17
6	Bunkure	905,286,602.06	45,454,545.45	33,134,809.56	76,494,949.51	1,060,370,906.58
7	Dala	2,857,066,476.15	45,454,545.45	45,058,495.93	86,439,393.94	3,034,018,911.47
8	Danbatta	1,816,862,839.48	45,454,545.45	35,439,227.00	32,828,282.80	1,930,584,894.73
9	Dawakin Kudu	1,522,867,846.20	45,454,545.45	41,382,756.44	32,828,282.80	1,642,533,430.89
10	Dawakin Tofa	1,018,341,790.13	45,454,545.45	37,207,757.98	30,555,555.53	1,131,559,649.09
11	Doguwa	1,002,406,768.43	45,454,545.45	33,988,919.39	29,666,666.65	1,111,516,899.92
12	Fagge	2,283,058,862.48	45,454,545.45	34,667,117.04	86,439,393.92	2,449,619,918.89
13	Gabasawa	1,173,063,541.88	45,454,545.45	35,385,969.40	32,828,282.80	1,286,732,339.53
14	Garko	874,060,196.79	45,454,545.45	32,811,259.77	32,828,282.80	985,154,284.81
15	Garun Mallam	714,040,407.97	45,454,545.45	31,549,131.81	31,939,393.92	822,983,479.15
16	Gaya	1,185,450,328.31	45,454,545.45	34,037,706.70	68,939,393.95	1,333,881,974.41
17	Gezawa	1,437,272,960.65	45,454,545.45	38,465,875.83	30,555,555.53	1,551,748,937.46
18	Ghari	921,570,039.65	45,454,545.45	30,855,588.14	28,494,949.47	1,026,375,122.71
19	Gwale	3,440,942,236.71	45,454,545.45	41,670,712.71	86,439,393.92	3,614,506,888.79
20	Gwarzo	1,273,309,025.18	45,454,545.45	33,565,535.88	31,666,666.65	1,383,995,773.16
21	Kabo	1,448,636,394.29	45,454,545.45	32,257,491.45	33,939,393.92	1,560,287,825.11
22	Kano Municipal	3,122,820,988.01	45,454,545.45	42,323,165.29	86,439,393.92	3,297,038,092.67
23	Karaye	921,202,917.70	45,454,545.45	30,644,336.60	2,272,727.27	999,574,527.02
24	Kibiya	701,166,519.74	45,454,545.45	27,500,038.55	60,050,505.07	834,171,608.81
25	Kiru	1,139,036,627.53	45,454,545.45	37,492,882.59	23,939,393.92	1,245,923,449.49
26	Kumbotso	2,627,813,893.09	45,454,545.45	31,114,254.42	28,272,727.25	2,732,655,420.21
27	Kura	865,052,955.61	45,454,545.45	31,746,968.90	31,939,393.92	974,193,863.88
28	Madobi	864,018,548.70	45,454,545.45	31,553,695.62	23,939,393.92	964,966,183.69
29	Makoda	792,523,601.70	45,454,545.45	35,323,261.71	32,828,282.80	906,129,691.66
30	Minjibir	1,257,605,882.09	45,454,545.45	35,687,730.63	32,828,282.80	1,371,576,440.97
31	Nassarawa	2,491,907,754.38	45,454,545.45	53,509,548.07	79,833,333.32	2,670,705,181.22
32	Rano	1,264,167,009.99	45,454,545.45	32,128,804.31	10,272,727.27	1,352,023,087.02
33	Rimin - Gado	1,110,540,148.25	45,454,545.45	30,884,003.46	33,939,393.93	1,220,818,091.09
34	Rogo	1,063,808,489.74	45,454,545.45	35,898,546.84	98,939,393.92	1,244,100,975.95
35	Shanono	1,116,426,330.09	45,454,545.45	31,368,051.35	33,939,393.93	1,227,188,320.82
36	Sumaila	953,733,566.08	45,454,545.45	39,038,623.42	23,939,393.93	1,062,166,128.88
37	Takai	877,893,780.05	45,454,545.45	34,211,241.85	31,939,393.93	989,498,961.28
38	Tarauni	2,389,079,372.17	45,454,545.45	35,691,016.84	71,666,666.65	2,541,891,601.11
39	Tofa	937,106,260.54	45,454,545.45	29,898,134.27	32,828,282.81	1,045,287,223.07
40	Tsanyawa	989,837,207.27	45,454,545.45	32,601,519.51	32,828,282.81	1,100,721,555.04
41	Tudun Wada	1,582,772,014.33	45,454,545.45	36,585,855.21	27,606,060.60	1,692,418,475.59
42	Ungogo	1,698,946,602.26	45,454,545.45	40,954,364.42	86,439,393.93	1,871,794,906.06
43	Warawa	982,175,211.94	45,454,545.45	31,232,544.50	32,828,282.81	1,091,690,584.70
44	Wudil	1,318,359,301.45	45,454,545.45	34,307,801.34	32,828,282.97	1,430,949,931.21
TOTAL		59,672,381,749.35	1,999,999,999.80	1,544,670,828.96	1,930,951,767.20	65,148,004,345.31



KANO STATE GOVERNMENT



Table 3: Retained Balances from Net Allocation for the year 2024

S/N	LOCAL GOVT	OPENING BALANCE 31/12/2023	BAILOUT PAID	BAILOUT RECEIVED	UN-CAPTURED BANK BALANCES	GROSS RECEIVED JAN. - DEC., 2024	TOTAL RECEIPT	BANK STATEMENT (RELEASES) JAN. - DEC., 2024	DEDUCTION FROM CBN JAN. - DEC., 2024	BALANCE AS AT 31/12/2024
1	Ajingi	3,719,993,610.04	3,719,993,610.04	0.00	225,572,963.45	4,441,409,780.29	4,666,982,743.74	3,872,768,389.42	46,605,858.64	747,608,495.68
2	Albasu	3,085,968,047.13	3,085,968,047.13	0.00	10,963,582.40	4,562,076,044.87	4,573,039,627.27	4,342,728,617.74	46,605,858.64	183,705,150.89
3	Bagwai	1,642,025,291.29	1,642,025,291.29	0.00	235,360,225.78	4,265,806,204.37	4,501,166,430.15	4,270,855,420.62	46,605,858.64	183,705,150.89
4	Bebeji	3,769,031,464.42	3,769,031,464.42	0.00	398,721,651.90	4,535,460,898.25	4,934,182,550.15	3,707,118,783.97	46,605,858.64	1,180,457,907.54
5	Bichi	2,056,974,721.87	2,056,974,721.87	0.00	545,811,179.32	5,350,314,689.23	5,896,125,868.55	4,301,357,235.49	46,605,858.64	1,548,162,774.42
6	Bunkure	1,511,038,841.60	1,511,038,841.60	0.00	140,709,454.87	4,386,035,307.36	4,526,744,762.23	4,296,433,752.70	46,605,858.64	183,705,150.89
7	Dala	-708,540,999.55	0.00	708,540,999.55	322,910,569.08	6,670,188,500.17	6,993,099,069.25	6,762,788,059.72	46,605,858.64	183,705,150.89
8	Danbatta	-2,653,033,349.80	0.00	2,653,033,349.80	604,438,924.19	4,741,907,487.03	5,346,346,411.22	5,116,035,401.69	46,605,858.64	183,705,150.89
9	D. Kudu	-1,332,534,598.78	0.00	1,332,534,598.78	612,466,698.97	4,973,483,882.51	5,585,950,581.48	5,355,639,571.95	46,605,858.64	183,705,150.89
10	Dawakin Tofa	1,265,855,548.38	1,265,855,548.38	0.00	210,310,331.53	5,094,890,278.23	5,305,200,609.76	4,549,140,868.73	46,605,858.64	709,453,882.39
11	Doguwa	4,129,302,903.75	4,129,302,903.75	0.00	107,227,683.35	4,479,727,925.28	4,586,955,608.63	4,088,589,206.43	46,605,858.64	451,760,543.56
12	Fagge	10,729,084,419.31	0.00	10,729,084,419.31	1,817,022,865.10	4,664,699,192.21	6,481,722,057.31	6,251,411,047.78	46,605,858.64	183,705,150.89
13	Gabasawa	1,392,282,491.79	1,392,282,491.79	0.00	113,342,933.56	4,810,285,769.35	4,923,628,702.91	4,409,974,963.10	46,605,858.64	467,047,881.17
14	Garko	3,046,887,971.13	3,046,887,971.13	0.00	231,381,571.73	4,359,825,836.53	4,591,207,408.26	3,782,472,281.65	46,605,858.64	762,129,267.97
15	Garun Mallam	4,071,766,052.40	4,071,766,052.40	0.00	172,093,814.58	4,132,562,896.42	4,304,656,711.00	3,644,133,338.37	46,605,858.64	613,917,513.99
16	Gaya	-94,794,351.15	0.00	94,794,351.15	81,985,675.78	4,679,048,520.91	4,761,034,196.69	4,530,723,187.16	46,605,858.64	183,705,150.89
17	Gezawa	324,372,247.77	324,372,247.77	0.00	59,408,679.50	5,340,775,418.05	5,400,184,097.55	5,021,359,043.75	46,605,858.64	332,219,195.16
18	Ghari	796,755,886.91	796,755,886.91	0.00	467,770,536.77	4,076,822,729.88	4,544,593,266.65	4,309,033,302.62	46,605,858.64	188,954,105.39
19	Gwale	-8,041,117,305.94	0.00	8,041,117,305.94	2,453,656,373.38	6,171,949,832.25	8,625,606,205.63	8,395,295,196.10	46,605,858.64	183,705,150.89
20	Gwarzo	-3,025,005,224.41	0.00	3,025,005,224.41	620,248,424.02	4,488,548,402.72	5,108,796,826.74	4,878,485,817.21	46,605,858.64	183,705,150.89
21	Kabo	-2,953,510,567.23	0.00	2,953,510,567.23	522,477,611.56	4,354,491,295.08	4,876,968,906.64	4,646,657,897.11	46,605,858.64	183,705,150.89
22	KMC	-7,244,414,366.85	0.00	7,244,414,366.85	2,148,601,731.53	6,014,284,464.61	8,162,886,196.14	7,932,575,186.61	46,605,858.64	183,705,150.89
23	Karaye	1,637,010,533.74	1,637,010,533.74	0.00	101,075,205.95	4,164,032,097.27	4,265,107,303.22	4,034,796,293.69	46,605,858.64	183,705,150.89
24	Kibiya	3,627,774,549.68	3,627,774,549.68	0.00	428,350,554.52	4,205,925,137.42	4,634,275,691.94	4,403,964,682.41	46,605,858.64	183,705,150.89
25	Kiru	6,005,641,612.80	6,005,641,612.80	0.00	432,092,357.18	5,282,358,554.98	5,714,450,912.16	4,403,964,682.41	46,605,858.64	1,263,880,371.11
26	Kumbotso	-7,093,211,336.66	0.00	7,093,211,336.66	2,446,781,666.64	5,403,386,835.57	7,850,168,502.21	7,619,857,492.68	46,605,858.64	183,705,150.89
27	Kura	74,123,936.79	74,123,936.79	0.00	3,929,872.75	4,179,115,494.91	4,183,045,367.66	3,952,734,358.13	46,605,858.64	183,705,150.89
28	Madobi	-1,187,079,374.06	0.00	1,187,079,374.06	41,364,737.94	4,142,917,267.13	4,184,282,005.07	3,953,970,995.54	46,605,858.64	183,705,150.89
29	Makoda	5,307,439,259.31	5,307,439,259.31	0.00	362,487,534.45	4,868,873,548.24	5,231,361,082.69	4,094,877,941.56	46,605,858.64	1,089,877,282.49
30	Minjibir	2,055,584,028.01	2,055,584,028.01	0.00	50,797,195.69	4,844,165,992.44	4,894,963,188.13	4,664,652,178.60	46,605,858.64	183,705,150.89
31	Nassarawa	3,982,779,972.07	3,982,779,972.07	0.00	365,102,540.93	8,160,957,977.78	8,526,060,518.71	7,383,040,198.31	46,605,858.64	1,096,414,461.76
32	Rano	427,739,522.42	427,739,522.42	0.00	408,575,059.19	4,244,067,707.03	4,652,642,766.22	4,422,331,756.69	46,605,858.64	183,705,150.89
33	Rimin Gado	-1,192,040,442.55	0.00	1,192,040,442.55	488,241,883.86	4,033,207,916.62	4,521,449,800.48	4,291,138,790.95	46,605,858.64	183,705,150.89
34	Rogo	3,894,726,368.67	3,894,726,368.67	0.00	474,423,283.83	4,963,686,890.85	5,438,110,174.68	5,207,799,165.15	46,605,858.64	183,705,150.89
35	Shanono	-1,159,554,477.59	0.00	1,159,554,477.59	239,128,972.46	4,180,908,306.89	4,420,037,279.35	4,189,726,269.82	46,605,858.64	183,705,150.89
36	Sumaila	3,946,623,569.25	3,946,623,569.25	0.00	382,433,750.45	5,180,191,744.22	5,562,625,494.67	4,376,279,383.50	46,605,858.64	1,139,740,252.53
37	Takai	3,802,152,338.92	3,802,152,338.92	0.00	195,943,660.07	4,669,763,823.05	4,865,707,483.12	4,635,396,473.59	46,605,858.64	183,705,150.89
38	Tarauni	-6,367,520,801.87	0.00	6,367,520,801.87	1,432,098,481.33	4,835,305,168.25	6,267,403,649.58	6,037,092,640.05	46,605,858.64	183,705,150.89
39	Tofa	-565,538,301.48	0.00	565,538,301.48	632,553,997.28	3,820,537,896.62	4,453,091,893.90	4,222,780,884.37	46,605,858.64	183,705,150.89
40	Tsanyawa	2,332,736,014.57	2,332,736,014.57	0.00	169,235,661.96	4,267,270,074.54	4,436,505,736.50	3,783,127,377.16	46,605,858.64	606,772,500.70
41	Tudun Wada	1,580,367,561.85	1,580,367,561.85	0.00	105,678,835.53	5,026,253,638.13	5,131,932,473.66	4,901,621,464.13	46,605,858.64	183,705,150.89
42	Ungogo	2,133,006,955.44	2,133,006,955.44	0.00	631,276,787.98	6,044,625,735.72	6,675,902,523.70	6,445,591,514.17	46,605,858.64	183,705,150.89
43	Warawa	-225,899,038.15	0.00	225,899,038.15	406,990,465.46	4,026,775,267.66	4,433,765,733.12	4,203,454,723.59	46,605,858.64	183,705,150.89
44	Wudil	726,722,821.06	726,722,821.06	0.00	283,942,724.51	4,583,718,530.55	4,867,661,255.06	4,637,350,245.53	46,605,858.64	183,705,150.89
	TOTAL	17,773,805,167.67	72,346,684,123.06	54,572,878,955.40	22,184,988,712.28	211,722,640,961.47	233,907,629,673.75	214,331,126,081.93	2,050,657,780.16	17,525,845,811.66



KANO STATE GOVERNMENT



Table 5: 5% Stabilization Fund Account Balances for the year 2024

S/N	LOCAL GOVT	OPENING BALANCE 31/12/2024	5% STABILIZATION	TOTAL	RELEASES	BALANCES
1	Ajingi	630,433,770.01	-	630,433,770.01	629,724,157.63	709,612.38
2	Albasu	613,095,228.53	-	613,095,228.53	612,385,616.15	709,612.38
3	Bagwai	566,378,920.99	-	566,378,920.99	565,669,308.61	709,612.38
4	Bebeji	607,953,303.57	-	607,953,303.57	607,243,691.19	709,612.38
5	Bichi	646,096,896.66	-	646,096,896.66	645,387,284.28	709,612.38
6	Bunkure	588,714,389.14	-	588,714,389.14	588,004,776.76	709,612.38
7	Dala	629,913,185.80	-	629,913,185.80	629,203,573.42	709,612.38
8	Danbatta	479,584,184.18	-	479,584,184.18	478,874,571.80	709,612.38
9	Dawakin Kudu	570,342,614.06	-	570,342,614.06	569,633,001.68	709,612.38
10	Dawakin Tofa	636,001,394.02	-	636,001,394.02	635,291,781.64	709,612.38
11	Doguwa	628,700,391.53	-	628,700,391.53	627,990,779.15	709,612.38
12	Fagge	323,553,193.41	-	323,553,193.41	322,843,581.03	709,612.38
13	Gabasawa	588,793,304.73	-	588,793,304.73	588,083,692.35	709,612.38
14	Garko	591,747,428.39	-	591,747,428.39	591,037,816.01	709,612.38
15	Garun Mallam	608,313,824.48	-	608,313,824.48	607,604,212.10	709,612.38
16	Gaya	583,932,402.65	-	583,932,402.65	583,222,790.27	709,612.38
17	Gezawa	603,597,199.84	-	603,597,199.84	602,887,587.46	709,612.38
18	Ghari	565,881,164.52	-	565,881,164.52	565,171,552.14	709,612.38
19	Gwale	549,375,313.75	-	549,375,313.75	548,665,701.37	709,612.38
20	Gwarzo	496,100,912.18	-	496,100,912.18	495,391,299.80	709,612.38
21	Kabo	535,110,173.85	-	535,110,173.85	534,400,561.47	709,612.38
22	Kano Municipal	465,853,827.31	-	465,853,827.31	465,144,214.93	709,612.38
23	Karaye	566,051,289.31	-	566,051,289.31	565,341,676.93	709,612.38
24	Kibiya	615,825,616.46	-	615,825,616.46	615,116,004.08	709,612.38
25	Kiru	687,619,187.04	-	687,619,187.04	686,909,574.66	709,612.38
26	Kumbotso	569,649,367.43	-	569,649,367.43	568,939,755.05	709,612.38
27	Kura	576,484,762.98	-	576,484,762.98	575,775,150.60	709,612.38
28	Madobi	577,893,176.98	-	577,893,176.98	577,183,564.60	709,612.38
29	Makoda	728,847,493.83	-	728,847,493.83	728,137,881.45	709,612.38
30	Minjibir	556,715,727.56	-	556,715,727.56	556,006,115.18	709,612.38
31	Nassarawa	832,487,435.51	-	832,487,435.51	831,777,823.13	709,612.38
32	Rano	546,124,770.41	-	546,124,770.41	545,415,158.03	709,612.38
33	Rimin Gado	510,938,128.08	-	510,938,128.08	510,228,515.70	709,612.38
34	Rogo	650,505,921.71	-	650,505,921.71	649,796,309.33	709,612.38
35	Shanono	529,676,708.13	-	529,676,708.13	528,967,095.75	709,612.38
36	Sumaila	720,892,647.41	-	720,892,647.41	720,183,035.03	709,612.38
37	Takai	663,174,134.60	-	663,174,134.60	662,464,522.22	709,612.38
38	Tarauni	458,325,079.69	-	458,325,079.69	457,615,467.31	709,612.38
39	Tofa	523,947,365.39	-	523,947,365.39	523,237,753.01	709,612.38
40	Tsanyawa	554,992,697.98	-	554,992,697.98	554,283,085.60	709,612.38
41	Tudun Wada	537,823,941.86	-	537,823,941.86	537,114,329.48	709,612.38
42	Ungogo	694,805,648.69	-	694,805,648.69	694,096,036.31	709,612.38
43	Warawa	530,741,331.77	-	530,741,331.77	530,031,719.39	709,612.38
44	Wudil	587,255,473.45	-	587,255,473.45	586,545,861.07	709,612.38
	TOTAL	25,730,250,929.87	-	25,730,250,929.87	25,699,027,985.15	31,222,944.72



KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS
CONSOLIDATED ANNUAL FINANCIAL STATEMENTS
AS AT 31ST DECEMBER, 2024

**AUDITOR GENERAL'S
REPORT**



INTRODUCTION

In compliance with Section 66 of the Local Government Law, 2006 the 44 Local Government Councils of the State have prepared and submitted their 2024 Annual Accounts. The financial statements have been verified and my opinion and report on the Accounts have been submitted to the Honourable House of Assembly as required by Section 74 (1) of the Kano State Local Government Law, 2006.

Our audit is essentially a cornerstone of good local government. By providing unbiased, objective assessments of whether local government resources are responsibly and effectively managed to achieve intended results, we assist the Local Governments achieve accountability and integrity, improve operations and instill confidence among citizens and stakeholders.

Our role combine oversight, insight and foresight. Oversight ensures that the Councils are doing what they are supported to do. Insight assists Council officials by providing independent assessment of their programs, policies, operations and results through routine Audit Inspection Reports.

Foresight identifies trends and emerging challenges such as dwindling local revenue generation.

This Consolidated Annual Report for the fiscal year 2024 provides aggregate information pertaining to the transfers and disbursements from the Kano State Local Government Joint Account and examination of 44 Local Government Councils' operations' conducted by the office during the year.



KANO STATE GOVERNMENT



FINANCIAL HIGHLIGHTS

KANO STATE LOCAL GOVERNMENT JOINT ACCOUNT

TRANSFERS AND DISBURSEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 2024

The Kano State Local Government Joint Account is the repository into which all transfers of statutory allocation from the Federal Account, Value Added Tax (VAT), Excess Crude Revenue and 10% State Internally Generated Revenue (IGR) in favour of the 44 Local Government Councils are deposited and disbursed in accordance with the provisions of the State Local Government Joint Account Law which is held in fiduciary capacity by the Ministry of Finance and Economic Development.

During the fiscal year 2024, total sum of =N=266,035,454,151.12 Was transferred into the Account and disbursed to the 44 Local Government Councils after deductions for the purpose of funding Primary Education, Pension Contribution, Training Fund, Emirate Council and 5% Saving Fund as summarized below: -

Receipt by the Joint Account

TABLE

Local Govt Share of Statutory Allocation	1	24,405,179,604.92
Local Govt Share of VAT	2	110,276,538,871.78
Other Federally Allocated Revenue	3	76,780,856,719.54
10% State Allocation	4	0.00
Other Capital Receipts		54,572,878,954.88
Totals Transfer		266,035,454,151.12

Disbursement from the Joint Account

Cont. to Primary Education	59,672,381,749.35
Contribution to 17% Pension Fund	1,999,999,999.80
Contribution to 1% Training Fund	1,544,670,828.96
Contribution to 3% Emirate Council	1,930,951,767.20
Recurrent Expenditure	85,918,871,745.28
Capital Expenditure	148,050,501,581.04
Total Transfer	299,117,377,671.63



KANO STATE GOVERNMENT



ANALYSIS OF REVENUE & EXPENDITURE

1. ANALYSIS OF REVENUE: =N=269,621,019,912.44

The sum of =N=269,621,019,912.44 accrued to the 44 Local Government Council as total gross receipt for the year ended 31st December, 2024.

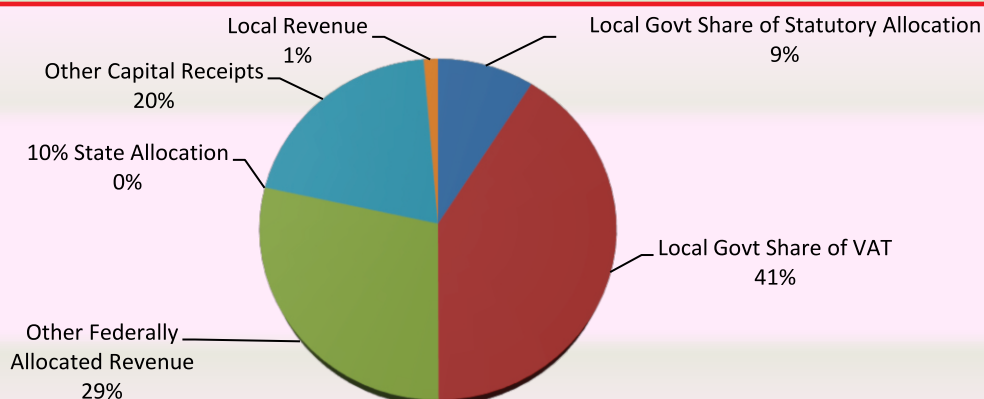
This includes the sum of =N=3,585,565,761.32 (1%) as internally Generated Revenue for the 44 Local Government Councils; while the sum of =N=266,035,454,151.12 was received as statutory allocation from the Federal Account and 10% State Revenue Allocation, represented by 99%.

These figures clearly indicate that the 44 Local Government Councils solely depend on Statutory Allocation from the Federation for survival despite several advices to improve and explore the existing and potential sources of revenue available to them.

REVENUE :	AMOUNT=N=	PERCENTAGE (%)
Local Revenue	3,585,565,761.32	1
Statutory Allocation	266,035,454,151.12	99
Resource Available	269,621,019,912.44	100

The table and graph below depict detailed analysis of revenue allocation to the 44 Local Government Councils for the year ended 31st December, 2024.

REVENUE:	AMOUNT=N=	PERCENTAGE (%)
Local Govt Share of Statutory Allocation	24,405,179,604.92	9
Local Govt Share of VAT	110,276,538,871.78	41
Other Federally Allocated Revenue	76,780,856,719.54	29
10% State Allocation	0.00	0
Other Capital Receipts	54,572,878,954.88	20
Local Revenue	3,585,565,761.32	1
Total	269,621,019,912.44	100





KANO STATE GOVERNMENT



2. ANALYSIS OF EXPENDITURE: =N=299,117,377,671.63

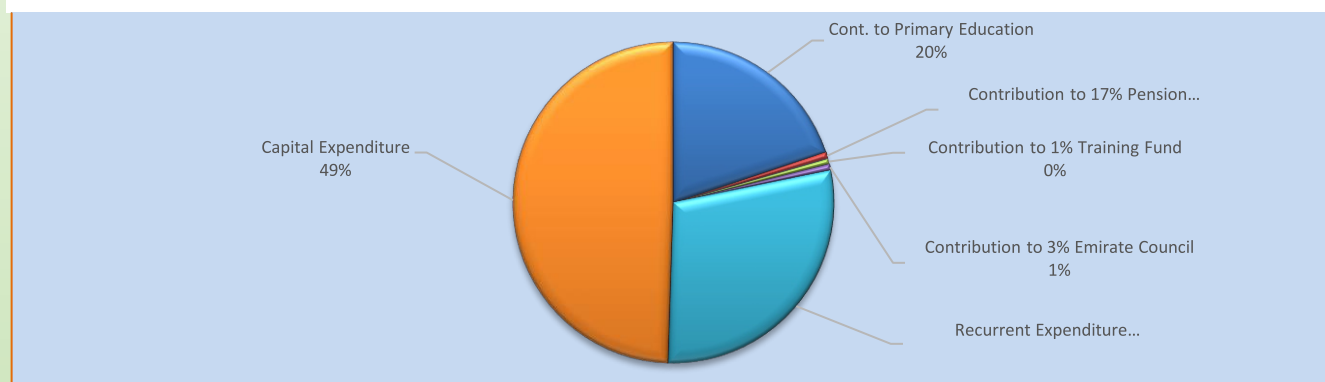
The total sum of =N=299,117,377,671.63 was spent on recurrent and capital expenditures. The sum of =N=151,066,876,090.59 represented by 51 % went to recurrent expenditure, which includes personnel and overhead costs. Capital expenditure, represented by 49% took the remaining =N=148,050,501,581.04.

<u>EXPENDITURE :</u>	<u>AMOUNT=N=</u>	<u>PERCENTAGE (%)</u>
Recurrent	151,066,876,090.59	51
Capital	148,050,501,581.04	49
Total Expenditure	299,117,377,671.63	100

From the above analysis, it is observed that capital expenditure amounting to =N=148,050,501,581.04 was grossly inadequate as it was represented by only 14% of the total expenditure cost of the 44 Local Government Councils.

Details expenditure pattern of the 44 Local Government Councils is depicted both in the table and graph below:

<u>EXPENDITURE</u>	<u>AMOUNT (=N=)</u>	<u>PRECENTAGE (%)</u>
Cont. to Primary Education	59,672,381,749.35	20
Contribution to 17% Pension Fund	1,999,999,999.80	1
Contribution to 1% Training Fund	1,544,670,828.96	0
Contribution to 3% Emirate Council	1,930,951,767.20	1
Recurrent Expenditure	85,918,871,745.28	29
Capital Expenditure	148,050,501,581.04	49
Total	299,117,377,671.63	100





KANO STATE GOVERNMENT



ANALYSIS OF ASSETS & LIABILITIES



ASSETS

(1) Cash & Bank Balance: =N=6,533,161,181.02

The total consolidated cash and bank balances of the 44 Local Government Councils stood at =N=6,533,161,181.02 as at 31st December, 2024.

(2) Investments: =N=165,809,958.71

Observation:

While the Public Accounts Committee Resolution on the Accounts of the Local Governments have been implemented by appointing a consultant who reviewed the entire investment portfolio of the Local Government Councils, we have however observed that the Councils are yet to update their investment ledgers and comply with the report of the consultant.

Recommendation

The attention of the Councils are called upon to ensure proper update of their investment ledgers and full implementation of the consultant's report. Equally they should ensure proper monitoring of dividends due to them.

(3) Advances

(3a) Retained Balance from the Net Statutory Allocation of the 44 Local Government Councils as at 31st December, 2024: =N=17,525,845,811.66

During the year under review, the sum of =N=251,681,434,841.42 was the total allocation due to the Local Government from the Federation Account. This includes an opening balance of =N=17,773,805,167.67 and January to December 2024 net allocation of =N=233,907,629,673.75. However, we observed that the total sum of =N=72,346,684,123.06 was paid out by the Local Governments with positive balances as bail out, while =N=54,572,878,955.40 were received by some Local Governments with negative balances. Furthermore, the sum of =N=214,331,126,081.93 was released directly to their account while =N=2,050,657,780.16 was deducted by the Central Bank of Nigeria as loan deduction, thereby leaving a retained balance of =N=17,525,845,811.66.

1	Opening Balance 1/1/2024		17,773,805,167.67
2	Net Allocation receive Jan-Dec 2024		233,907,629,673.75
3	Total Allocation	3=(1+2)	251,681,434,841.42
4	Bailout Paid Jan – Dec 2024		72,346,684,123.06
5	Bailout Received –Jan-Dec 2024		54,572,878,955.40
6	Actual Amount Released:		
	• Releases through LG Bank		214,331,126,081.93
	• Loan Deduction by CBN		2,050,657,780.16
7	Total releases		216,381,783,862.09
8	Retained Balance 31st December, 2024	8=(3-4-7)	17,525,845,811.66



KANO STATE GOVERNMENT



In line with the tenet for the establishment of Local Governments Councils at the grassroots level, all accruable allocations should be allowed into the coffers of the Local Government as when due. Part III Section 7 of the Amended Constitution particularly stated the functions of a Local Government council and this implied that if this important level of Government is to discharge its obligation and responsibility creditably, it should have adequate funds by way of both statutory allocation and internally generated revenue. In addition, the recent Supreme court ruling has mandated the release of Local Government Statutory allocation directly into their account.

We strongly advise the Ministry for Local Governments to always remit any outstanding balance due to the Local Government on or before the end of the fiscal year.

(3b) Balance Standing to the Credit of the 44 Local Governments in the 5% Stabilization (Saving) Fund: =N=31,222,944.72

During the year under review the 44 Local Governments had an opening Balance of =N=25,730,250,929.87 in the 5% Stabilization Account and has not made any statutory contribution into the saving account.

However, the record has indicated that Local Governments have made withdrawal from the Account to the tune of =N=25,699,027,985.15.

Therefore as at 31st December, 2024 there is a balance of =N=31,222,944.72 standing to the credit of the 44 Local Governments in the Stabilization (Saving) Fund Account.

1	Balances 1/1/2024	25,730,250,929.87
2	Savings 5%	0.00
	Others	0.00
3	Total Savings (1+2)	25,730,250,929.87
4	Releases	25,699,027,985.15
5	Balances 31/12/2024 (3-4)	31,222,944.72

In view of the fact that the Kano State Ministry of Finance is the custodian of the Stabilization Fund Account, the Ministry should endeavor to periodically print out the statement of account of each Local Government.

This will enable each Local Government to reflect the correct end of year balance during the preparation of its annual account; we noted with dismay that over the years this recommendation has not been adhered to.



LIABILITIES

Deposits

(a) Un-remitted Government Deposits: =N= 5,532,497,543.57

Government deposit amounting to =N= 5,532,497,543.57 In respect of PAYE, 5% Withholding Tax and 8% Employee Pension Contributions have not been remitted to the organizations concerned. Since these monies are specifically deducted and held in trust on behalf of these governmental organizations, continued retention of these deposits, not remitting same as at when due is a violation of applicable laws.

We recommend that these outstanding deposits should be remitted to the appropriate tax authorities and organizations. The 44 Local Governments should always remit all deductions simultaneously when net payments are made to avoid unnecessary accumulation of deposits and possible sanctions.

(b) Other Deposits: =N=2,526,670,542.83

The total sum of =N=2,526,670,542.83 stood as other outstanding deposits which were monies collected on behalf of individuals by the Local Governments, such as 10% retention, etc.

We strongly recommended that these deposit balances should be remitted to the appropriate individuals' groups in order to reduce this accumulated liability.



KANO STATE GOVERNMENT



BUDGETARY CONTROL

SUMMARY OF ESTIMATED & ACTUAL REVENUE/EXPENDITURE

This statement relates actual revenue and expenditure in comparison with the Approved Estimates for the year 2024.

The Statement provides a basis to assess the Councils compliance with the approved budgetary provisions.

<u>REVENUE</u>	<u>Approved</u>	<u>Actual</u>	<u>Under</u>	<u>Excess</u>
Internally Generated Revenue	8,690,594,458.56	3,585,565,761.32	5,105,028,697.24	0.00
Statutory Allocation	321,979,775,491.67	266,035,454,151.12	55,944,321,340.55	0.00
Total Revenue	330,670,369,950.23	269,621,019,912.44	61,049,350,037.79	0.00

<u>EXPENDITURE</u>	<u>Approved</u>	<u>Actual</u>	<u>Savings</u>	<u>Over</u>
Recurrent	162,836,769,647.60	151,066,876,090.59	11,769,893,557.01	0.00
Capital	161,685,123,969.17	148,050,501,581.04	13,634,622,388.13	0.00
Total Expenditure	324,521,893,616.77	299,117,377,671.63	25,404,515,945.14	0.00



KANO STATE GOVERNMENT



ANALYSIS OF REVENUE

(1) INTERNALLY GENERATED REVENUE

Shortfall: =N=5,105,028,697.24

During the period under review, the sum of =N=8,690,594,458.56 was estimated to be generated from local sources. However, only the sum of =N=3,585,565,761.32 (41%) was actually generated. This indicates a shortfall of =N=5,105,028,697.24 as described in the table below:

<u>Source</u>	<u>Approved</u>	<u>Actual</u>	<u>Under</u>	<u>Excess</u>
Tax Revenue	1,008,722,574.43	253,015,472.02	755,707,102.41	0.00
Non Tax Revenue	5,173,364,727.67	2,970,579,774.70	2,202,784,952.97	0.00
Investment Income	1,160,046,887.47	333,466,941.76	826,579,945.71	0.00
Interest Earned	750,000.00	353.50	749,646.50	0.00
Refund and Re-imbursement	0.00	0.00	0.00	0.00
Aids & Grants	850,296,356.26	20,050,000.00	830,246,356.26	0.00
Domestic Loans/Borrowings	168,601,863.46	0.00	168,601,863.46	0.00
Extraordinary Items	309,140,610.00	8,453,219.34	300,687,390.66	0.00
Prep./Arrears of Revenue	19,671,439.27	0.00	19,671,439.27	0.00
Totals	8,690,594,458.56	3,585,565,761.32	5,105,028,697.24	0.00

We have observed that the 44 Local Government Councils are endowed with important markets, motor parks, etc which are capable of generating substantial local revenue but are often neglected and poorly managed due to inefficient and ineffective supervision and lack of commitment by both the Councils and staffs.

The key implication is that under collection will mean insufficient fund to provide the planned level of service delivery to the local populace. At present, the 44 Local Government Councils depend 99% on allocation from the federal government.

Therefore with limited resources and increasing public demands, the Local Governments should not depend solely on Federal Grants but must hasten to find new ways to generate the needed local revenue to be able to provide the services the public require. The abundant and potential sources of revenue such as markets, motor park fees, slaughter houses and tenement rates among others as provide under Fourth Schedule of 1999 Constitution and Schedule of the Local Government Law respectively. These should be fully explored by the Councils in order to boost their Internally Generated Revenue base.



KANO STATE GOVERNMENT



(1) STATUTORY ALLOCATION

Shortfall: =N=159,817,901,011.15

The estimated statutory revenue derivable from the Federal Account, Value Added Tax (VAT), Excess Crude and 10% State Internally Generated Revenue (IGR) in respect of the 44 Local Government Councils for the year 2024 was =N=321,979,775,491.67 as against the actual figure of =N=266,035,454,151.12 Thus a shortfall of =N=159,817,901,011.15 (17%) as described below:

<u>Source</u>	<u>Approved</u>	<u>Actual</u>	<u>Under</u>	<u>Excess</u>
LG Share of Statutory Allocation	180,525,204,517.01	24,405,179,604.92	156,120,024,912.09	0.00
Local Govt Share of VAT	84,335,267,789.71	110,276,538,871.78	0.00	25,941,271,082.07
Other Fed. Allocated Revenue	53,298,277,615.73	76,780,856,719.54	0.00	23,482,579,103.81
10% State Allocation	3,697,876,099.06	0.00	3,697,876,099.06	0.00
Other Capital Receipts	123,149,470.16	54,572,878,954.88	0.00	54,449,729,484.72
Totals	321,979,775,491.67	266,035,454,151.12	159,817,901,011.15	103,873,579,670.60

Shortfall in statutory revenue may be due to the fact that actual receipts are not within the control of the Local Governments coupled with the fact that the Local Government themselves are in the habit of producing unrealistic budget forecast which in the end result into unattainable budget plan.

The Councils should take all factors into consideration in the projection of statutory allocation from the Federal Account and other centrally disbursed revenue during the preparation of annual proposal in order to arrive at a realistic budget estimate.



KANO STATE GOVERNMENT

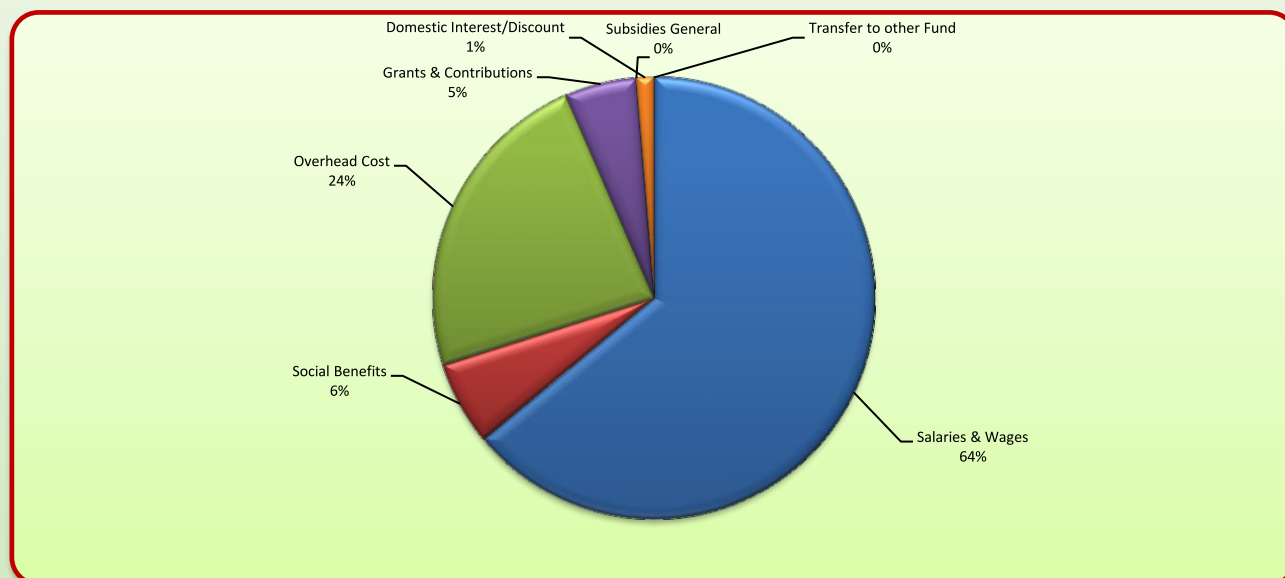


ANALYSIS OF EXPENDITURE

(1) RECURRENT EXPENDITURE

The 44 Local Government Councils projected a total recurrent expenditure of =N=162,836,769,647.60 in the approved Estimates during the year but incurred an expenditure of =N=151,066,876,090.59 This indicates a net savings of =N=16,071,266,833.30 during the year.

<u>Detail</u>	<u>Approved</u>	<u>Actual</u>	<u>Savings</u>	<u>Over</u>
Salaries & Wages	94,293,643,025.00	96,684,176,099.05	0.00	2,390,533,074.05
Social Benefits	11,045,544,084.06	9,253,699,436.00	1,791,844,648.06	0.00
Overhead Cost	48,084,181,303.40	35,328,266,969.85	12,755,914,333.55	0.00
Grants & Contributions	9,413,401,235.14	7,889,893,383.45	1,523,507,851.69	0.00
Subsidies General	0.00	0.00	0.00	0.00
Domestic Interest/Discount	0.00	1,910,840,202.24	0.00	1,910,840,202.24
Transfer to other Fund	0.00	0.00	0.00	0.00
Total	162,836,769,647.60	151,066,876,090.59	16,071,266,833.30	4,301,373,276.29



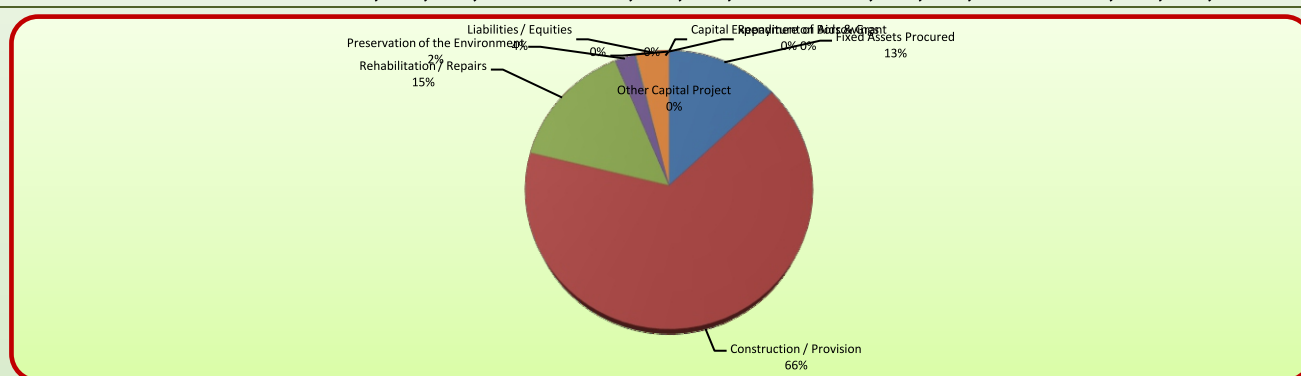


(2) CAPITAL EXPENDITURE

Saving =N=24,824,952,244.26

The 44 Local Government Councils were observed to have projected a total sum of =N=161,685,123,969.17 in the approved Estimates as capital expenditure under Economic, Social, Area Development and General Administration sectoral heads. However, only a total sum of =N=148,050,501,581.04 was spent in the execution of capital projects. This indicates a “**Savings**” of =N=24,824,952,244.26 as described in the table below. This also implies that the Local Governments have performed woefully in the execution of capital projects as per approved budget provisions.

Detail	Approved	Actual	Savings	Over
Fixed Assets Procured	23,653,882,746.89	19,267,436,353.21	4,386,446,393.68	0.00
Construction / Provision	86,216,529,288.23	97,406,859,144.36	0.00	11,190,329,856.13
Rehabilitation / Repairs	29,208,982,761.56	22,035,799,985.96	7,173,182,775.60	0.00
Preservation of the Environment	8,555,725,193.38	3,486,121,681.28	5,069,603,512.10	0.00
Other Capital Project	712,358,826.00	161,521,636.27	550,837,189.73	0.00
Liabilities / Equities	13,337,645,153.11	5,692,762,779.96	7,644,882,373.15	0.00
Capital Expenditure on Aids & Grant				
Repayment of Borrowings	0.00	0.00	0.00	0.00
Total	161,685,123,969.17	148,050,501,581.04	24,824,952,244.26	11,190,329,856.13



From the table above, analysis has shown that only (16%) was spent out of the total sum earmarked for the year on capital projects. This means less projects for the development of the community as a whole.

We recommend that the Local Governments should always lay emphasis on the execution of meaningful projects to the extent possible to meet the targeted provisions of the approved budget. The Legislative arms of the Local Governments should also live up to their responsibilities by ensuring that all projects approved by the Local Governments are executed and monitored.



MATTERS OF SIGNIFICANT IMPORTANCE

1. LACK OF OVERSIGHT FUNCTIONS BY THE LEGISLATIVE ARM

Observation:

It is pertinent to observe that there is no evidence to suggest that the Local Government Legislative Councils perform the oversight function over the Executive arms.

This function was to ensure accountability in the financial system and enhance probity in the project execution and program administration of the Local Government such as:

- i. Monitoring the implementation of projects and programs in the annual budget.
- ii. Considering report received from the Auditor General and take any action required arising from such reports.
- iii. Ensuring compliance with the provisions of the Local Government Law and the Financial Memoranda.

Recommendation:

The Local Government Legislative Councils must realize that they have special responsibility of ensuring that proper value is obtained for money spent as approved in the annual budget of the Local Governments through their oversight function.



2. LOCAL GOVERNMENT INTERNAL AUDIT

The Internal Audit Units of the 44 Local Government Councils are established to provide a complete and continuous prepayment audit function to the Local Government Councils. It is also the role of the Internal Auditors to draw a detailed audit program and to thereafter submit their monthly, quarterly and yearly reports to the Chief Accounting Officers of their respective Local Governments, the Ministry for Local Government and the Auditor General, on the true progress of their Audit activities.

Observation:

During the period under review, it has been observed that the Internal Audit Units of the 44 Local Governments have not been performing their responsibilities of assisting in protecting the assets and interest of the Local Governments as spelt out in Financial Memoranda 40.3 – 40.12.

Majority of the Internal Auditors have failed to draw up Audit Programmes or issue any Internal Audit Report during the year. See individual Local Government Reports for details.

Recommendation:

In order to secure the continued maintenance of soundly based system of control, we strongly advice the Internal Auditors to:

- i. Prepare audit programmes to guide them in undertaking their duties in accordance with the provision of Financial Memorandum 40.2.
- ii. Report the progress of their audit at least four times in a year indicating their findings.
- iii. Conduct prepayment audit before any payment is made on any voucher and the accompanying supporting documents. This is to verify that the provisions of the Financial Memoranda have been followed in all respect.
- iv. Check the recordings and maintenance of all financial books, accounts and records.





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