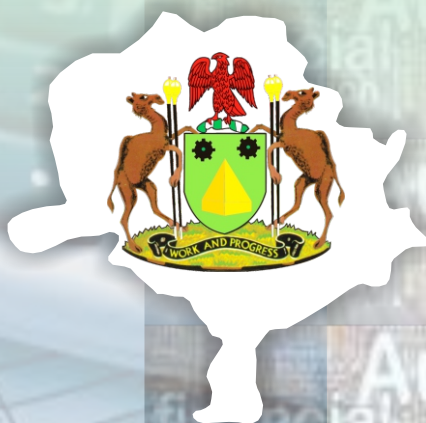




GOVERNMENT OF KANO STATE

**AGGREGATED
FINANCIAL STATEMENTS OF THE
44 LOCAL GOVERNMENT COUNCILS
FOR THE YEAR 2025**

**&
REPORT OF
THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
AS AT 31st DECEMBER, 2025**

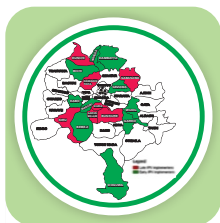


**OFFICE OF THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**

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

Website: www.lgaudit.kn.gov.ng

E-mail: lgauditkano@gmail.com



KANO STATE GOVERNMENT



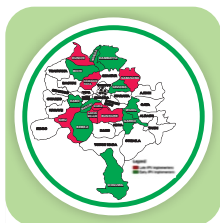
GOVERNMENT OF KANO STATE

**AGGREGATED
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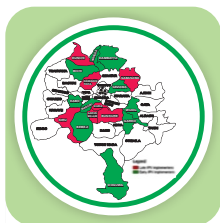




KANO STATE GOVERNMENT



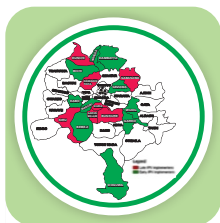
His Excellency
Alh. Abba Kabir Yusuf
Executive Governor, Kano State



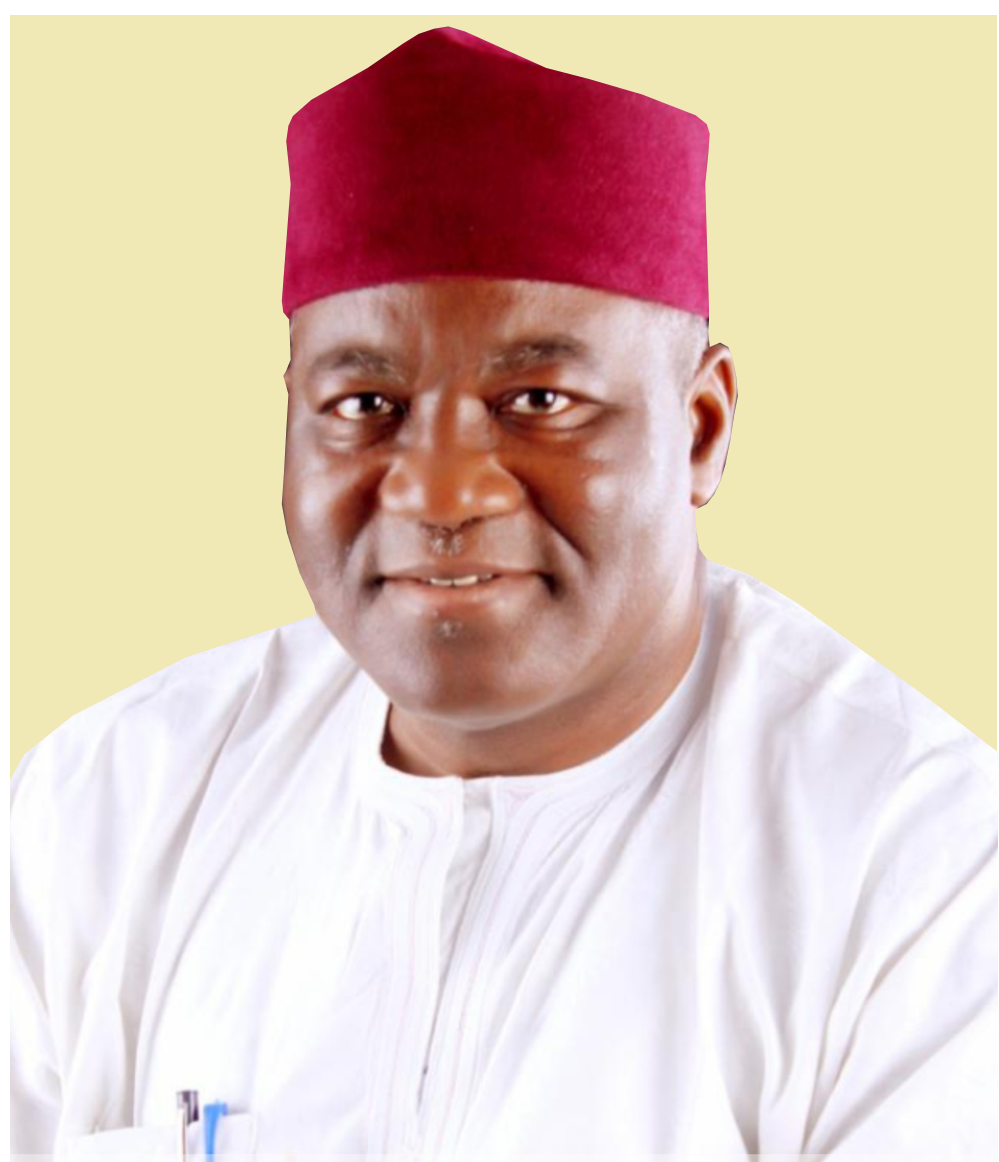
KANO STATE GOVERNMENT



Rt. Honourable
Jibril Isma'il Falgore
Speaker, Kano State House of Assembly



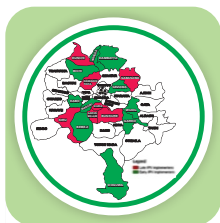
KANO STATE GOVERNMENT



Mohammed Tajo Othman

Hon. Commissioner

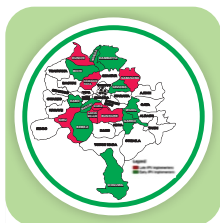
Ministry for Local Governments and Chieftaincy Affairs



KANO STATE GOVERNMENT



Muhammad Ubalio Chiroma, cna
Ag. AUDITOR GENERAL FOR LOCAL GOVERNMENTS,
KANO STATE

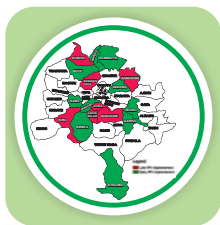


KANO STATE GOVERNMENT



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KANO STATE GOVERNMENT



ACCOUNTING TERMINOLOGIES AND DEFINITIONS

1. INTRODUCTION

The Local Government Councils in Kano state complied and adopted the provision of the International Public Sector Accounting Standard (IPSAS) and the standardized National Chart of Account (NCA) 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 Councils 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 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 Councils.

✚ STATEMENT OF CONSOLIDATED REVENUE FUNDS

(Statement No. 3); Statement of Recurrent financial performance of the Local Government Councils.

✚ STATEMENT OF CAPITAL DEVELOPMENT FUND

(Statement No. 4); Statement of Capital performance or capital expenditure of the Local Government Councils.

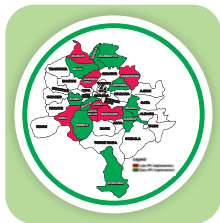
4. NOTES TO THE ACCOUNT:

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

✚ STATUTORY ALLOCATIONS

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

The Statutory Allocations for the year shared by Central Bank of Nigeria (CBN) among the 44 Local Government Councils for the month of January, March, June and October, 2025 as reflected in the State & Local Government Joint Account Bank Statements include the sum of ₦32,928,046,585.96 which were not reflected in the Statutory Allocation table.



KANO STATE GOVERNMENT



TAX REVENUE

This represent Local Governments 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 Governments 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.

B

SOCIAL BENEFITS/CONTRIBUTIONS

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

OVERHEAD COST

This represents total overhead cost incurred during the year by Local Governments 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

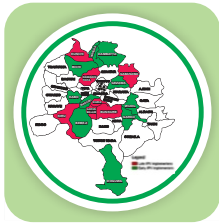
These are expenditure incurred by the Local Governments on the Procurement of Fixed Assets, Construction/Provision of Fixed Assets, Rehabilitation/Repairs of Fixed Assets, Preservation of the Environment, Acquisition of Non-Tangible Assets and Payment of Liabilities & Equities.

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 Councils in various companies and other business enterprises.



KANO STATE GOVERNMENT

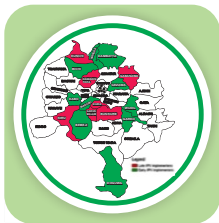


ADVANCES (PERSONAL & IMPERSONAL)

These represents advances payments for personal uses or impersonal advances which the Local Government Councils usually advanced to staff to carry out jobs and other transactions on its behalf which were expected to be retired 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 Councils 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 Councils.



KANO STATE GOVERNMENT



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 Kano State House of Assembly and by extension the Public Accounts Committee.

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 aggregated Financial Statement in respect of the 44 Local Government Councils in Kano State for the year 2025.

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

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.

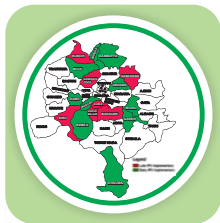
I would like to thank them for their continued support, input and professional manner in which they conducted themselves and performed their work.

Thank you all.

Muhammad Ubalio Chiroma CNA

FRC/2026/PRO/ANAN/004/440060

**Ag. Auditor General for Local Governments
Kano State.**



KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS CONSOLIDATED ANNUAL FINANCIAL STATEMENTS AS AT 31ST DECEMBER, 2025

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 Local Government Law 2006 (As amended) and Public Financial Management Law 2020. The Financial Statements complied with Generally Accepted Accounting Principles (GAAP).

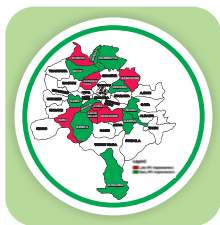
The respective Local Governments are responsible for establishing and maintaining a system of Internal Controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly recorded the use of all public financial resources by the Local Government 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 my opinion, these financial statements fairly reflects the financial position of the 44 Local Government Councils as at 31st December, 2025 and its operations for the year ended on that date.

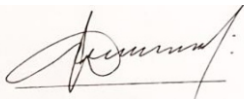
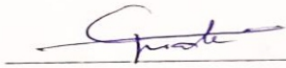
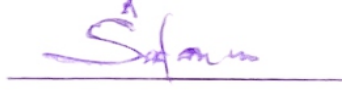
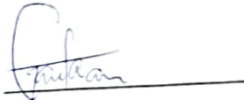
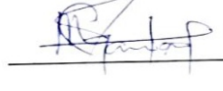
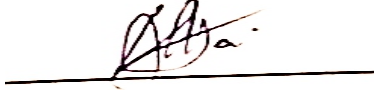
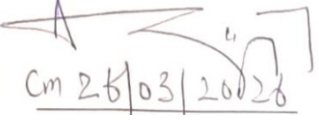
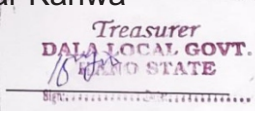
Mohammed Tajo Othman
Hon. Commissioner,
Ministry for Local Governments,
Kano State.

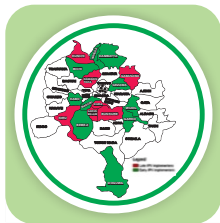


KANO STATE GOVERNMENT



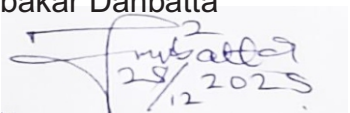
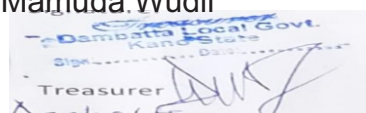
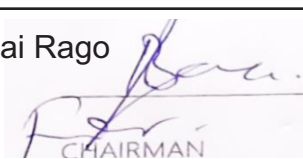
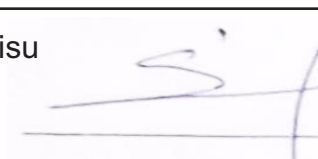
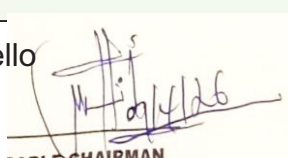
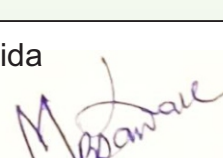
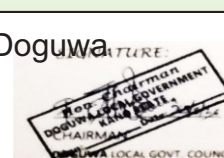
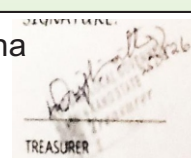
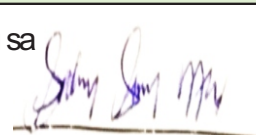
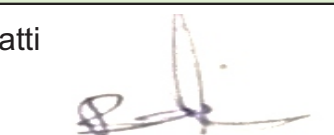
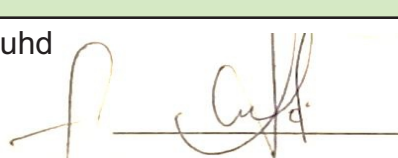
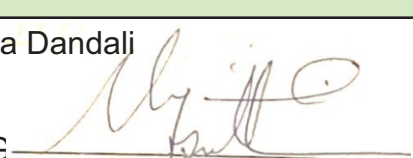
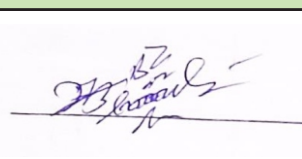
ATTESTED SIGNATURES OF THE 44 LOCAL GOVERNMENT CHAIRMEN AND TREASURERS

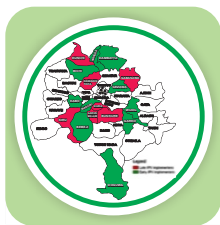
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1	Ajingi	Abdulhadi Zubairu Chula SIGN 	Jamilu Ibrahim SIGN 
2	Albasu	Garba Aliyu Hungu SIGN 	Habibu Ladan Sadiq SIGN 
3	Bagwai	Bello Abdullahi Gadanya SIGN 	Aliyu Ibrahim Shanono SIGN 
4	Bebeji	Alhassan Salisu SIGN 	Hamisu Ibrahim SIGN 
5	Bichi	Hamza Sule SIGN 	Ahmad Baba Kabara SIGN  TREASURER DALA LOCAL GOVT. KANO STATE Date: _____ LOCAL GOVT COUNCIL
6	Bunkure	A.B Mahmud SIGN  Cm 26/03/2026	Mutari Sani SIGN 
7	Dala	Surajo Imam Abdullahi SIGN 	Hamisu Umar Kanwa SIGN  Treasurer DALA LOCAL GOVT. KANO STATE Date: _____



KANO STATE GOVERNMENT

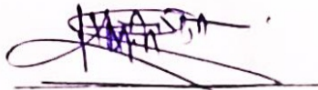
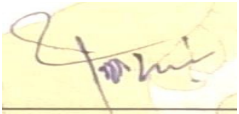
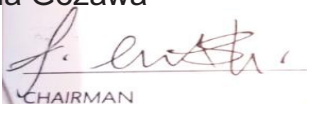
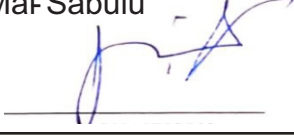
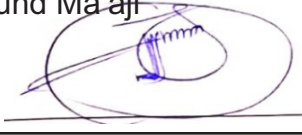
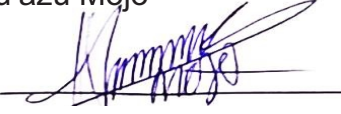
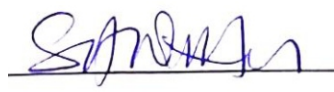
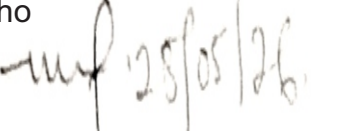
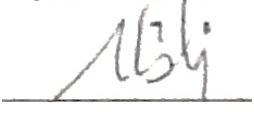
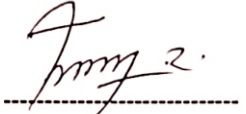
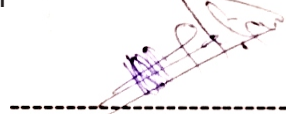


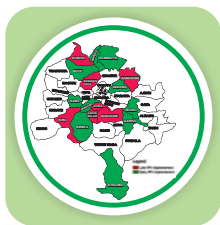
S/N	LOCAL GOVT	EXECUTIVE CHAIRMAN	TREASURER
8	Danbatta	Jamilu Abubakar Danbatta SIGN 	Garba Mamuda Wudil SIGN 
9	Dawakin Kudu	Sani Ahmed Mai Rago SIGN 	Salisu Harisu SIGN 
10	Dawakin Tofa	Anas Muktar Bello SIGN 	Magaji Babangida SIGN 
11	Doguwa	Abdurrashid Rilwan Doguwa SIGN 	Sani Garba Mustapha SIGN 
12	Fagge	Salisu Usman Musa SIGN 	Bashir Datti SIGN 
13	Gabasawa	Saqir Muhd SIGN 	Nura Dandali SIGN 
14	Garko	Saminu Abd Allah Garko SIGN 	Bello Rabi'u SIGN 



KANO STATE GOVERNMENT

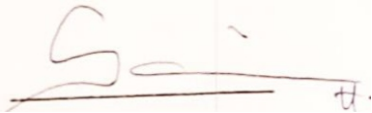
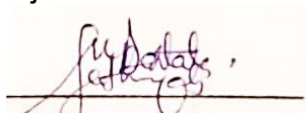
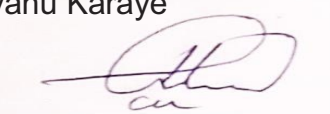
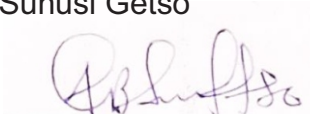
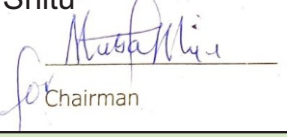
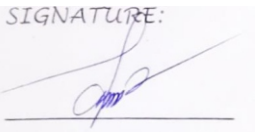
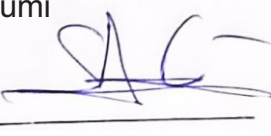
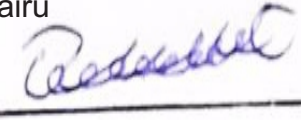


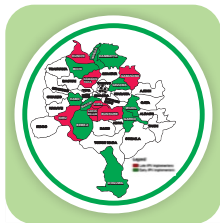
S/N	LOCAL GOVT	EXECUTIVE CHAIRMAN	TREASURER
15	Garun Malam	Aminu Salisu SIGN 	Mahmud Ahmad Shehu SIGN 
16	Gaya	Muhd Tajo Sani Gaya SIGN 	Farouk Umar SIGN 
17	Gezawa	Mukkaddas Bala Gezawa SIGN 	Murtala Muhd Kabara SIGN 
18	Ghari	Hamisu Garba Mai Sabulu SIGN 	Abdullahi Muhd Ma'aji SIGN 
19	Gwale	Abubakar Mu'azu Mojo SIGN 	Sani Sabi'u Yahuza SIGN 
20	Gwarzo	Dr. Mani Tsoho SIGN 	Mustapha Muhammad Ya'u SIGN 
21	Kabo	Lawan Najume SIGN 	Najib Mahr SIGN 



KANO STATE GOVERNMENT

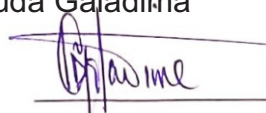
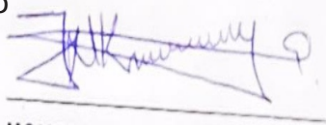
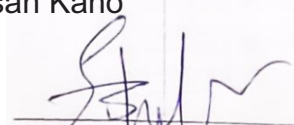
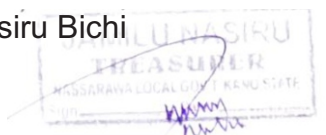
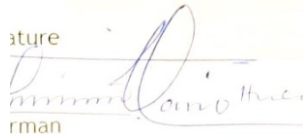
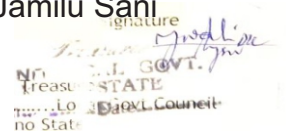
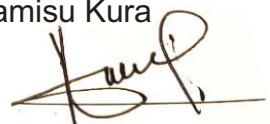
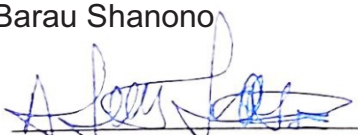
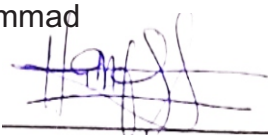
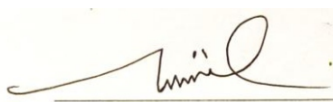
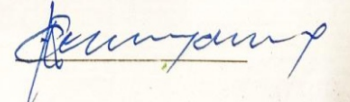


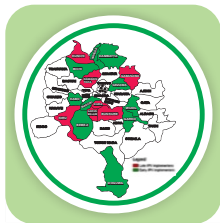
S/N	LOCAL GOVT	EXECUTIVE CHAIRMAN	TREASURER
22	Kano Municipal	Saleem Hasheem Idris SIGN 	FatahiyyaMujitaba Danbatta SIGN 
23	Karaye	Haruna Safiyanu Karaye SIGN 	Abdullahi Sunusi Getso SIGN 
24	Kibiya	Auwalu Abdullahi Tarai SIGN 	Ado Muhd Gadanya SIGN 
25	Kiru	Abdullahi Said Muhammad SIGN 	Abdu Inuwa SIGN 
26	Kumbotso	Abdullahi Ghali Shitu SIGN 	Aminu Musa S SIGN 
27	Kura	Rabiu Abubakar SIGN 	Lawan Abubakar Gwarzo SIGN 
28	Madobi	Suleiman Dan'azumi SIGN 	Usman Zubairu SIGN 



KANO STATE GOVERNMENT

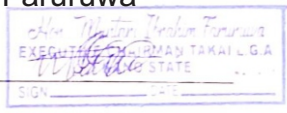
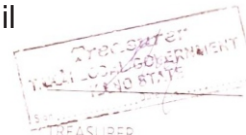
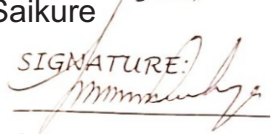
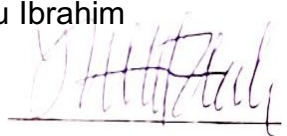
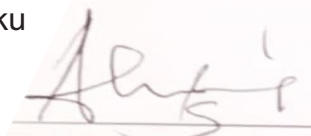
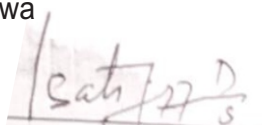
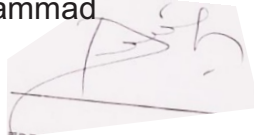
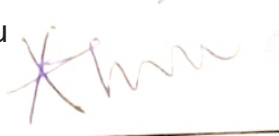
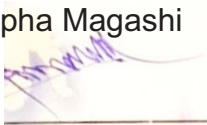
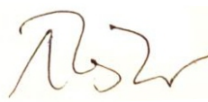


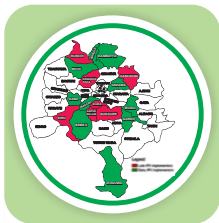
S/N	LOCAL GOVT	EXECUTIVE CHAIRMAN	TREASURER
29	Makoda	Muhammad Auwalu SIGN 	Ibrahim Danguda Galadima SIGN 
30	Minjibir	Jlbrin Nalado SIGN 	Shehu Hassan Kano SIGN 
31	Nassarawa	Shuaibu Imam SIGN 	Jamilu Nasiru Bichi SIGN 
32	Rano	Nasiru Ya'u SIGN 	Muhammad Jamilu Sani SIGN 
33	Rimin Gado	Muhammad Sani SIGN 	Abdulrazak Hamisu Kura SIGN 
34	Rogo	Abubakar Mustapha Rogo SIGN 	Bashir Muhammad Gwarzo SIGN 
35	Shanono	Abubakar Barau Shanono SIGN 	Hamza Muhammad SIGN 
36	Sumaila	Farouk Abdu Sumaila SIGN 	Kabiru AkiluKawo SIGN 



KANO STATE GOVERNMENT



S/N	LOCAL GOVT	EXECUTIVE CHAIRMAN	TREASURER
37	Takai	Mutari Ibrahim Faruruwa SIGN 	Ahmad Ali Wudil SIGN 
38	Tarauni	Ahmad Ibrahim Saikure SIGN 	Bello Hassan SIGN 
39	Tofa	Yakubu Shuaibu Ibrahim SIGN 	Bello Abdulkarim SIGN 
40	Tsanyawa	Abdullahi Isyaku SIGN 	Isah Jibrin Kadawa SIGN 
41	Tudun Wada	Sa'adatu Salisu SIGN 	Abdullahi Muhammad SIGN 
42	Ungogo	Tijjani Bilyaminu SIGN 	Mukhtar Mustapha Magashi SIGN 
43	Warawa	Lamido Sunusi Ahmad SIGN 	Muhammad Lawan Isah SIGN 
44	Wudil	Abba Muhammad Tukur SIGN 	Umar Sabo Galadima SIGN 



KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS CONSOLIDATED ANNUAL FINANCIAL STATEMENTS AS AT 31ST DECEMBER, 2025

AUDIT CERTIFICATE

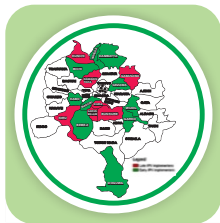
In compliance with the provision of Kano State Local Government Law 2006 (as amended), I have examined the Cashflow, Statement of Assets and Liabilities , Consolidated Revenue Fund (CRF) and Consolidated Capital Development Fund (CDF) together with the Schedules as prepared and submitted by the 44 Local Government Councils in Kano State for the year ended 31st December, 2025.

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 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, 2025.

SIGNED

Muhammad Ubalio ChiromaCNA
FRC/2026/PRO/ANAN/004/440060
Ag. Auditor General for Local Governments
Kano State.



KANO STATE GOVERNMENT



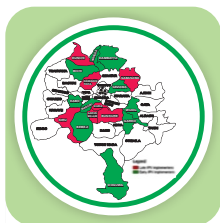
KANO STATE LOCAL GOVERNMENTS

AGGREGATED ANNUAL FINANCIAL STATEMENTS

AS AT 31ST DECEMBER, 2025

AGGREGATED CASHFLOW STATEMENT FOR THE YEAR 2025

ANNUAL BUDGET YEAR 2025 (=N=)	CASH FLOWS FROM OPERATING ACTIVITIES	Notes	ACTUAL YEAR 2025 (=N=)	PREVIOUS YEAR 2024 (=N=)
187,989,625,317.80	RECEIPTS			
179,052,681,053.31	Local Govt Share of Statutory Allocation	1	150,436,929,791.42	24,405,179,604.92
73,147,140,088.51	Local Govt Share of VAT		141,232,076,000.27	110,276,538,871.78
2,837,051,153.00	Other Federally Allocated Revenue		32,928,046,591.04	76,780,856,719.56
4,239,027,142.42	10% State Allocation		0.00	35,413,389,030.59
447,265,524,755.04	Other Capital Receipts		0.00	19,159,489,929.79
944,078,786.60	Sub-Total (Statutory Allocation)		324,597,052,382.73	266,035,454,156.64
7,958,396,934.83	Tax Revenue	2	485,095,647.84	253,015,472.02
1,348,286,069.00	Non Tax Revenue	3	3,105,071,506.11	2,970,579,774.70
800,000.00	Investment Income	4	677,862,137.02	333,466,741.76
-	Interest Earned		-	353.50
376,100,000.00	Refund and Re-imbursement		-	-
-	Aids & Grants		500,000.00	20,050,000.00
283,660,000.00	Domestic Loans/Borrowings		-	-
2,232,500.00	Extraordinary Items		118,144,595.25	8,453,219.34
10,913,554,290.43	Prepayments/Arrears of Revenue		-	-
458,179,079,045.47	Sub-Total (Local Revenue)		4,386,673,886.22	3,585,565,561.32
	Total Receipts from Operating Activities (A)		328,983,726,262.46	269,621,019,717.96
	PAYMENTS:			
127,662,242,188.59	Salaries & Wages	5	140,736,313,559.44	96,684,178,099.05
12,703,941,539.18	Social Benefits	6	14,128,219,550.57	9,253,699,436.00
65,051,580,253.07	Overhead Cost	7	56,720,258,832.23	35,328,746,029.75
10,683,259,919.97	Grants & Contributions	8	10,377,940,807.13	7,889,893,383.45
-	Subsidies General		-	-
-	Domestic Interest/Discount		950,757,770.50	1,910,840,202.24
-	Transfer to other Fund		-	-
216,101,023,900.81	Total Outflow from Operating Activities (B)		222,913,490,519.87	151,067,357,150.49
	Net Cashflow From Operating Activities C = (A-B)		106,070,235,742.59	118,553,662,567.47
	CASH OUTFLOW FROM INVESTING ACTIVITIES			
44,467,452,905.16	Fixed Assets Procured	9	14,191,825,686.79	19,267,436,353.21
141,257,024,291.71	Construction / Provision		46,170,958,002.60	97,406,859,144.36
56,752,205,913.12	Rehabilitation / Repairs		18,413,307,454.29	22,035,799,985.96
10,934,379,464.11	Preservation of the Environment		2,386,406,644.30	3,486,121,681.28
1,180,048,664.41	Other Capital Project		214,112,615.39	161,521,636.27
19,218,707,027.35	Liabilities / Equities		8,518,324,580.68	5,692,762,779.96
273,809,818,265.86	Total Capital Expenditure = D		89,894,934,984.05	148,050,501,581.04
	Net Cash Flow from Investing Activities E = (C-D)		16,175,300,758.54	(29,496,839,013.57)
	CASH OUTFLOW FROM FINANCING ACTIVITIES			
-	Capital Expenditure on Aids & Grant		-	-
-	Repayment of Borrowings		-	-
-	Total Expenditure from Financing Activities = F		-	-
	MOVEMENT IN OTHER CASH EQUIVALENT ACCOUNTS:			
	Increase/decrease in other Cash Assets		29,500,170,946.13	(64,994,047,325.48)
	Increase/decrease in other Liability		13,335,262,813.69	(44,486,831,845.27)
	Total Movement in other cash equivalent account = G		18,965,192,289.12	(37,753,285,952.61)
	Total Expenditure from Financing Activities = F		18,965,192,289.12	(28,061,786,044.59)
	Net Cash Flow from all Activities G = (E-F)		(3,350,396,482.26)	(1,435,052,968.98)
	Cash & Its Equivalent as at 1/1/2025 = H		6,533,161,181.01	7,968,211,957.52
	Cash & Its Equivalent as at 31/12/2025 = (G+H)		3,182,764,698.75	6,533,161,181.01

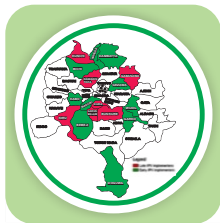


KANO STATE GOVERNMENT



STATEMENT NO. 2
44 LOCAL GOVERNMENT COUNCIL
STATEMENT OF ASSETS & LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2025

Description	Notes	YEAR 2025	YEAR 2024
ASSETS			
Current Assets			
Cash		-	137,820.11
Main Account		1,801,692,379.73	2,296,734,083.80
Access account		72,652,529.28	841,995,114.14
Project Account		70,665,646.47	29,176.57
Taj Account		1,040,286,060.20	360,085,764.89
Revenue Account 1		89,594,772.10	6,390,986,581.19
revenue Account 2		-	-
Other		107,873,310.97	54,606,000.00
Total Recurrent Assets (A)	10	3,182,764,698.75	6,390,986,581.19
Non-Current Assets			
Total Investments (B)	11	165,809,957.16	165,809,957.16
		-	-
Advances	12	-	-
Retained Balance		45,152,927,833.83	16,957,859,234.83
Stabilization		31,222,945.23	31,222,945.23
Impersonal (Others)		-	-
Personal		-	-
Total Non-Current Assets (C)		45,184,148,778.55	16,804,667,416.79
<i>Balance of Liabilities Over Assets (D)</i>			-
Total Assets (D= A+B+C+D)		48,532,723,434.46	23,503,638,554.96
		-	-
LIABILITIES	13	-	-
Short Term Loans		-	-
Bank Overdraft		-	-
Others		-	-
Total Liabilities (D)		-	-
		-	-
DEPOSITS		-	-
Government		7,861,987,585.80	5,532,497,543.56
Others 1		2,982,037,945.96	2,526,670,542.83
Others 2		12,851,915,109.51	812,763,648.57
Total Deposits (E)		23,695,940,641.27	8,871,931,734.96
<i>Balance of Assets Over Liabilities (F)</i>	0	24,836,782,793.19	14,816,121,583.27
Total Liabilities (G= D+E+F)		48,532,723,434.46	23,402,930,922.37



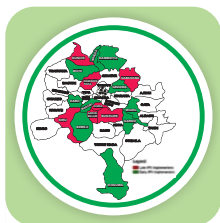
KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS AGGREGATED ANNUAL FINANCIAL STATEMENTS AS AT 31ST DECEMBER, 2025

CONSOLIDATED STATEMENT OF BUDGETED & ACTUAL REVENUE & EXPENDITURE

Previous Year Actual 2021 (=N=)	Description	Notes	Actual 2023	Final Budget	Supplementary Budget	Original Budget	Variance on Final Budget
	REVENUE:						
24,405,179,604.92	Local Govt Share of Statutory Allocation	1	150,436,929,791.42	187,989,625,317.80	-	187,989,625,317.80	37,552,695,526.80
110,276,538,871.78	Local Govt Share of VAT		141,232,076,000.27	179,052,681,053.31	-	179,052,681,053.31	37,820,605,054.03
76,780,856,719.56	Other Federally Allocated Revenue		32,928,046,591.04	75,373,347,94.51	-	75,373,347,942.51	42,445,301,356.55
27,937,810,026.13	10% State Allocation			2,597,051,153.00	-	2,597,051,153.00	2,597,051,153.00
27,435,985,109.24	Other Capital Receipts			4,479,027,142.42	-	4,479,027,142.42	4,479,027,142.42
253,015,472.02	Tax Revenue	2	485,095,647.84	944,078,786.60	-	944,078,786.60	458,983,138.76
2,970,579,774.70	Non Tax Revenue	3	3,105,071,506.11	7,958,396,934.83	-	7,958,396,934.83	4,853,325,428.72
333,466,741.76	Investment Income	4	677,862,137.02	1,348,286,069.00	-	1,348,286,069.00	670,423,931.98
353.50	Interest Earned			800,000.00	-	800,000.00	800,000.00
-	Refund and Re-imbursement			-	-	-	-
20,050,000.00	Aids & Grants		500,000.00	376,100,000.00	-	376,100,000.00	375,600,000.00
-	Domestic Loans/Borrowings			-	-	-	-
8,453,219.34	Extraordinary Items		118,144,595.25	283,660,000.00	-	283,660,000.00	165,515,404.75
-	Prepayments/Arrears of Revenue			2,232,500.00	-	2,232,500.00	2,232,500.00
270,421,935,892.95	Total Revenue (A)		328,983,726,262.46	460,405,286,899.47	-	460,405,286,899.47	131,421,560,637.01
	LESS EXPENDITURE:						
96,684,178,099.05	Salaries & Wages	5	140,736,313,559.44	127,662,242,188.59	-	127,662,242,188.59	(13,074,071,370.85)
9,253,699,436.00	Social Benefits	6	14,128,219,550.57	12,703,941,539.18	-	12,703,941,539.18	(1,424,278,011.39)
35,328,746,029.75	Overhead Cost	7	56,720,258,832.23	65,051,580,253.07	-	65,051,580,253.07	8,331,321,420.84
7,889,893,383.45	Grants & Contributions	8	10,377,940,807.13	10,683,259,919.97	-	10,683,259,919.97	305,319,112.84
-	Subsidies General		-	-	-	-	-
1,910,840,202.24	Domestic Interest/Discount		950,757,770.50	-	-	-	(950,757,770.50)
-	Transfer to other Fund		-	-	-	-	-
151,067,357,150.49	Total Expenditure (B)		222,913,490,519.87	216,101,023,900.81	-	216,101,023,900.81	(6,812,466,619.06)
119,354,578,742.46	Operating Balance: (A - B)		106,070,235,742.59	244,304,262,998.66	-	244,304,262,998.66	138,234,027,256.07
119,354,578,742.46	Transfer to Capital Development Fund		106,070,235,742.59				



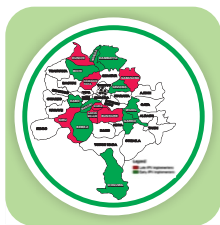
KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS AGGREGATED ANNUAL FINANCIAL STATEMENTS AS AT 31ST DECEMBER, 2025

CONSOLIDATED STATEMENT OF CAPITAL DEVELOPMENT FUND

Previous Year Actual 2024 (=N=)		NOTE S	Actual 2025	Final Budget 2025	Original Budget	Suppl em entary Budge t 2025	Performan ce on Budget (%)
9,582,943,361.71	Opening Balance 1/1/2024		6,533,161,181.01				-
-	Add: Revenue						-
116,740,890,551.63	Transfer from Capital Development Fund		106,070,235,742.59				0%
-	Infrastructural Development Loan		-	-	-	-	0%
-	Commercial Agriculture Credit Scheme		-	-	-	-	0%
2,010,812,627.49	Small And Medium Scale Enterprises Loan		-	-	-	-	0%
-	Aids & Grants		-	-	-	-	0%
128,334,646,540.83	Total Revenue		112,603,396,923.60	-	-	-	0%
							-
	Less: Capital Expenditure						-
17,795,156,395.82	Fixed Assets Procured	9	14,191,825,686.79	36,681,606,301.46	36,681,606,301.46	-	39%
94,614,075,178.52	Construction / Provision		46,170,958,002.60	115,049,829,870.46	115,049,829,870.46		40%
21,901,717,159.95	Rehabilitation / Repairs		18,413,307,454.29	48,516,661,713.12	48,516,661,713.12		38%
3,471,284,288.59	Preservation of the Environment		2,386,406,644.30	9,739,879,464.11	9,739,879,464.11		25%
4,943,243,161.66	Other Capital Project		214,112,615.39	1,083,848,664.41	1,083,848,664.41		20%
5,619,823,725.04	Liabilities / Equities		8,518,324,580.68	15,803,029,852.34	15,803,029,852.34		54%
148,345,299,909.58	Sub-total		89,894,934,984.05	226,874,855,865.90	226,874,855,865.90	-	40%
							-
-	Capital Expenditure from Aids & Grants		-	-	-	-	0%
-	Repayment of Borrowings/Sure-P		-	-	-	-	0%
-	Sub-total		-	-	-	-	0%
							-
140,497,871,157.75	Total Capital Expenditure for the year		89,894,934,984.05	226,874,855,865.90	226,874,855,865.90	-	40%
							-
(18,757,718,158.15)	Closing Balance		22,708,461,939.55	-226,874,855,865.90	-226,874,855,865.90	0.00	-0.40

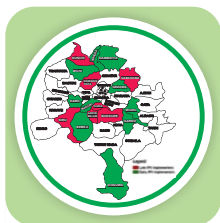


KANO STATE GOVERNMENT



Table 1: Details of Gross Allocation to the 44 Local Government Councils for the year 2025

		STATUTORY ALLOCATION	VALUE ADDED TAX	EXCESS CRUDE OIL	CBN DISBURSEMENT	TOTAL ALLOCATIONS RECEIVED	STATE {I.G.R}	
SN	LOCAL GOVT	JANUARY - DECEMBER	JANUARY - DECEMBER	JANUARY - DECEMBER	JANUARY - DECEMBER		JANUARY - DECEMBER	TOTAL
1	Ajingi	2,599,014,158.78	2,979,124,475.50	511,843,193.54	748,364,695.25	6,838,346,523.07	-	6,838,346,523.07
2	Albasu	2,662,073,532.19	3,071,999,306.99	525,378,586.78	748,364,695.25	7,007,816,121.21	-	7,007,816,121.21
3	Bagwai	2,427,286,591.58	2,913,655,141.84	485,088,013.14	748,364,695.25	6,574,394,441.81	-	6,574,394,441.81
4	Bebeji	2,633,270,381.29	3,064,495,558.74	521,078,499.11	748,364,695.25	6,967,209,134.39	-	6,967,209,134.39
5	Bichi	3,191,610,387.15	3,576,188,561.46	624,177,482.14	748,364,695.25	8,140,341,126.00	-	8,140,341,126.00
6	Bunkure	2,542,771,695.57	2,960,301,317.22	503,221,778.75	748,364,695.25	6,754,659,486.79	-	6,754,659,486.79
7	Dala	4,104,310,092.67	4,397,762,011.61	791,908,105.41	748,364,695.25	10,042,344,904.94	-	10,042,344,904.94
8	Danbatta	2,796,331,259.48	3,175,306,320.17	549,105,807.65	748,364,695.25	7,269,108,082.55	-	7,269,108,082.55
9	DawakinKudu	3,005,947,557.99	3,276,328,575.41	582,901,968.49	748,364,695.25	7,613,542,797.14	-	7,613,542,797.14
10	Dawakin Tofa	3,027,000,363.06	3,406,722,148.16	592,778,624.66	748,364,695.25	7,774,865,831.13	-	7,774,865,831.13
11	Dogua	2,805,610,988.03	2,846,005,430.05	532,608,804.06	748,364,695.25	6,932,589,917.39	-	6,932,589,917.39
12	Fagge	2,748,611,945.14	3,122,304,574.43	539,794,621.55	748,364,695.25	7,159,075,836.37	-	7,159,075,836.37
13	Gabasawa	2,871,910,874.80	3,193,207,456.85	560,292,831.85	748,364,695.25	7,373,775,858.75	-	7,373,775,858.75
14	Garko	2,561,757,387.67	2,911,642,931.16	503,166,464.93	748,364,695.25	6,724,931,479.01	-	6,724,931,479.01
15	Garun Mallam	2,548,389,517.94	2,644,859,745.71	486,976,642.23	748,364,695.25	6,428,590,601.13	-	6,428,590,601.13
16	Gaya	2,754,225,140.45	3,134,992,519.70	541,237,782.13	748,364,695.25	7,178,820,137.53	-	7,178,820,137.53
17	Gezawa	3,145,134,180.60	3,605,008,985.57	619,445,322.73	748,364,695.25	8,117,953,184.15	-	8,117,953,184.15
18	Ghari	2,501,352,373.91	2,839,683,321.42	475,749,468.87	748,364,695.25	6,565,149,859.45	-	6,565,149,859.45
19	Gwale	3,781,305,725.20	3,908,141,525.14	730,491,861.68	748,364,695.25	9,168,303,807.27	-	9,168,303,807.27
20	Gwarzo	2,599,741,095.93	3,009,023,277.77	515,020,699.08	748,364,695.25	6,872,149,768.03	-	6,872,149,768.03
21	Kabo	2,505,023,692.99	3,052,423,180.74	492,782,401.04	748,364,695.25	6,798,593,970.02	-	6,798,593,970.02
22	Kano Municipal	3,649,845,404.86	3,886,681,403.32	713,795,595.49	748,364,695.25	8,998,687,098.92	-	8,998,687,098.92
23	Karaye	2,429,113,920.86	2,785,111,362.62	478,632,840.85	748,364,695.25	6,441,222,819.58	-	6,441,222,819.58
24	Kibiya	2,451,473,541.49	2,877,808,251.42	480,196,746.31	748,364,695.25	6,557,843,234.47	-	6,557,843,234.47
25	Kiru	3,162,695,833.33	3,532,915,882.41	616,416,136.93	748,364,695.25	8,060,392,547.92	-	8,060,392,547.92
26	Kumbotso	3,231,573,856.25	3,685,671,379.82	635,484,506.27	748,364,695.25	8,301,094,437.59	-	8,301,094,437.59
27	Kura	2,426,823,082.27	2,807,848,812.22	479,321,479.06	748,364,695.25	6,462,358,068.80	-	6,462,358,068.80
28	Madobi	2,429,019,897.12	2,761,585,362.80	477,124,607.69	748,364,695.25	6,416,094,562.86	-	6,416,094,562.86
29	Makoda	2,878,791,677.16	3,258,989,929.92	564,769,672.66	748,364,695.25	7,450,915,974.99	-	7,450,915,974.99
30	Minjibir	2,901,312,400.27	3,209,090,583.94	565,125,567.16	748,364,695.25	7,423,893,246.62	-	7,423,893,246.62
31	Nassarawa	5,016,292,251.34	5,429,336,032.91	970,862,467.61	748,364,695.25	12,164,855,447.11	-	12,164,855,447.11
32	Rano	2,512,550,027.99	2,812,708,272.02	491,177,855.60	748,364,695.25	6,564,800,850.86	-	6,564,800,850.86
33	Rimin - Gado	2,486,598,019.88	2,576,989,676.54	474,960,692.41	748,364,695.25	6,286,913,084.08	-	6,286,913,084.08
34	Rogo	2,976,520,807.77	3,289,973,335.54	579,657,621.44	748,364,695.25	7,594,516,460.00	-	7,594,516,460.00
35	Shanono	2,455,916,561.07	2,784,688,093.11	482,007,761.98	748,364,695.25	6,470,977,111.41	-	6,470,977,111.41
36	Sumaila	3,108,411,360.90	3,440,274,456.78	605,598,061.60	748,364,695.25	7,902,648,574.53	-	7,902,648,574.53
37	Takai	2,729,683,490.91	3,145,007,182.16	538,458,443.35	748,364,695.25	7,161,513,811.67	-	7,161,513,811.67
38	Tarauni	2,838,471,293.31	3,253,005,487.72	558,993,803.80	748,364,695.25	7,398,835,280.08	-	7,398,835,280.08
39	Tofa	2,234,596,521.59	2,536,072,792.72	438,672,193.28	748,364,695.25	5,957,706,202.84	-	5,957,706,202.84
40	Tsanyawa	2,463,722,022.21	2,883,692,338.74	488,400,592.41	748,364,695.25	6,584,179,648.61	-	6,584,179,648.61
41	Tudun Wada	3,037,856,750.35	3,313,168,847.91	589,203,626.34	748,364,695.25	7,688,593,919.85	-	7,688,593,919.85
42	Ungogo	3,551,776,103.61	4,112,921,119.80	701,823,599.86	748,364,695.25	9,114,885,518.52	-	9,114,885,518.52
43	Warawa	2,317,896,087.99	2,716,145,354.05	459,645,721.63	748,364,695.25	6,242,051,858.92	-	6,242,051,858.92
44	Wudil	2,725,523,139.90	3,043,213,676.16	532,408,243.02	748,364,695.25	7,049,509,754.33	-	7,049,509,754.33
TOTAL		125,829,142,994.85	141,232,076,000.27	24,607,786,796.57	32,928,046,591.04	324,597,052,382.73	-	324,597,052,382.73

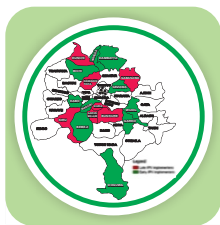


KANO STATE GOVERNMENT



Table 2: Details of Statutory Obligations for the year 2025

SN	LOCAL GOVT	PRIMARY	PENSION	TRAINING	EMIRATE	TOTAL
1	Ajingi	1,204,701,992.50	45,454,545.45	70,391,580.03	127,111,111.24	1,447,659,229.22
2	Albasu	1,561,063,431.88	45,454,545.45	68,272,701.80	127,111,111.24	1,801,901,790.37
3	Bagwai	1,250,927,261.28	45,454,545.45	63,604,424.25	47,666,666.63	1,407,652,897.61
4	Bebeji	1,278,442,705.08	45,454,545.45	80,113,758.85	47,666,666.63	1,451,677,676.01
5	Bichi	1,676,052,039.78	45,454,545.45	79,813,371.59	47,666,666.63	1,848,986,623.45
6	Bunkure	1,299,735,963.58	45,454,545.45	72,816,524.94	138,666,666.80	1,556,673,700.77
7	Dala	3,954,114,961.42	45,454,545.45	92,204,740.62	47,666,666.63	4,139,440,914.12
8	Danbatta	2,745,159,958.00	45,454,545.45	72,056,440.50	47,666,666.63	2,910,337,610.58
9	Dawakin Kudu	2,111,599,251.76	45,454,545.45	74,767,321.47	47,666,666.63	2,279,487,785.31
10	Dawakin Tofa	1,431,145,246.96	45,454,545.45	76,610,102.65	47,666,666.63	1,600,876,561.69
11	Doguiwa	1,489,814,875.12	45,454,545.45	74,355,292.22	47,666,666.63	1,657,291,379.42
12	Fagge	3,102,497,282.18	45,454,545.45	64,647,165.88	47,666,666.63	3,260,265,660.14
13	Gabasawa	1,700,013,825.70	45,454,545.45	66,777,958.95	47,666,666.63	1,859,912,996.73
14	Garko	1,313,524,242.83	45,454,545.45	61,230,680.04	47,666,666.63	1,467,876,134.95
15	Garun Mallam	1,058,919,339.34	45,454,545.45	57,688,733.81	47,666,666.63	1,209,729,285.23
16	Gaya	1,710,394,796.34	45,454,545.45	70,171,412.97	127,111,111.16	1,953,131,865.92
17	Gezawa	2,111,826,598.68	45,454,545.45	80,407,011.93	47,666,666.63	2,285,354,822.69
18	Ghari	1,478,299,928.39	45,454,545.45	55,881,763.39	47,666,666.63	1,627,302,903.86
19	Gwale	4,984,290,453.64	45,454,545.45	87,360,687.71	47,666,666.63	5,164,772,353.43
20	Gwarzo	2,082,898,780.84	45,454,545.45	62,743,808.10	47,666,666.63	2,238,763,801.02
21	Kabo	2,108,067,311.32	45,454,545.45	58,993,929.91	47,666,666.63	2,260,182,453.31
22	Kano Municipal	4,499,291,183.10	45,454,545.45	75,192,321.40	47,666,666.63	4,667,604,716.58
23	Karaye	1,448,902,940.02	45,454,545.45	70,199,768.06	190,666,666.63	1,755,223,920.16
24	Kibiya	1,036,697,589.45	45,454,545.45	54,551,610.56	131,177,523.78	1,267,881,269.24
25	Kiru	1,665,685,060.48	45,454,545.45	76,126,114.29	47,666,666.63	1,834,932,386.85
26	Kumbotso	3,852,384,001.26	45,454,545.45	81,243,897.27	43,333,333.30	4,022,415,777.28
27	Kura	1,220,442,176.30	45,454,545.45	62,311,608.15	47,666,666.63	1,375,874,996.53
28	Madobi	1,242,910,340.53	45,454,545.45	64,077,099.64	47,666,666.63	1,400,108,652.25
29	Makoda	1,174,084,067.51	45,454,545.45	62,292,916.31	47,666,666.63	1,329,498,195.90
30	Minjibir	1,846,339,108.02	45,454,545.45	72,611,178.42	47,666,666.63	2,012,071,498.52
31	Nassarawa	3,455,349,054.21	45,454,545.45	121,554,461.55	47,666,666.63	3,670,024,727.84
32	Rano	1,875,089,941.71	45,454,545.45	71,007,836.62	127,111,110.60	2,118,663,434.38
33	Rimin - Gado	1,601,479,438.09	45,454,545.45	62,930,685.36	43,333,333.30	1,753,198,002.20
34	Rogo	1,455,291,501.07	45,454,545.45	72,770,136.78	190,666,666.63	1,764,182,849.93
35	Shanono	1,678,732,938.47	45,454,545.45	63,896,799.65	47,666,666.63	1,835,750,950.20
36	Sumaila	1,423,981,046.71	45,454,545.45	70,096,346.53	47,666,666.63	1,587,198,605.32
37	Takai	1,351,907,279.17	45,454,545.45	74,453,266.77	47,666,666.63	1,519,481,758.02
38	Tarauni	3,472,151,209.64	45,454,545.45	72,016,616.27	47,666,666.63	3,596,379,946.99
39	Tofa	1,347,667,899.67	45,454,545.45	58,734,652.09	47,666,666.63	1,499,523,763.84
40	Tsanyawa	1,499,790,108.32	45,454,545.45	63,245,298.35	47,666,666.60	1,656,156,618.72
41	Tudun Wada	2,331,398,405.90	45,454,545.45	68,435,774.68	47,666,666.63	2,492,955,392.66
42	Ungogo	2,429,074,141.02	45,454,545.45	87,299,885.27	47,666,666.63	2,609,495,238.37
43	Warawa	1,441,436,975.02	45,454,545.45	63,801,663.71	47,666,666.63	1,598,359,850.81
44	Wudil	1,924,503,038.44	45,454,545.65	67,471,409.22	47,666,666.63	2,085,095,659.94
TOTAL		86,928,079,690.73	1,959,090,909.00	3,127,230,758.56	2,866,955,300.07	94,881,356,658.36

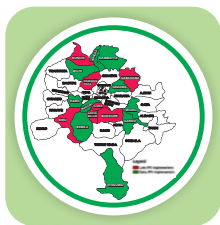


KANO STATE GOVERNMENT



Table 3: Retained Balances from Net Allocation for the year 2025

S/N	LOCAL GOVT	OPENING BALANCE 31/12/2024	GROSS RECEIVED JAN. - DEC., 2025	CBN DISBURSEMENT	TOTAL RECEIPT	BANK STATEMENT (RELEASES) JAN. - DEC., 2025	DEDUCTION FROM CBN JAN. - DEC., 2025	BALANCE AS AT 31/12/2025
1	Ajingi	747,608,495.68	6,838,346,523.07	748,364,695.25	8,334,319,714.00	5,802,480,400.22	22,955,148.27	2,508,884,165.51
2	Albasu	183,705,150.89	6,259,451,425.96	748,364,695.25	7,191,521,272.10	5,573,454,444.60	22,015,139.52	1,596,051,687.98
3	Bagwai	183,705,150.89	5,826,029,746.56	748,364,695.25	6,758,099,592.70	6,750,386,904.55	22,008,425.17	(14,295,737.02)
4	Bebeji	1,180,457,907.54	6,218,844,439.14	748,364,695.25	8,147,667,041.93	5,718,126,774.81	23,760,870.06	2,405,779,397.06
5	Bichi	1,548,162,774.42	7,391,976,430.75	748,364,695.25	9,688,503,900.42	6,484,390,823.86	21,800,280.38	3,182,312,796.18
6	Bunkure	183,705,150.89	6,006,294,791.54	748,364,695.25	6,938,364,637.68	6,166,624,093.22	21,981,567.78	749,758,976.68
7	Dala	183,705,150.89	9,293,980,209.69	748,364,695.25	10,226,050,055.83	8,765,578,559.60	22,015,139.52	1,438,456,356.71
8	Danbatta	183,705,150.89	6,520,743,387.30	748,364,695.25	7,452,813,233.44	8,135,274,522.39	22,149,426.48	(704,610,715.43)
9	D. Kudu	183,705,150.89	6,865,178,101.89	748,364,695.25	7,797,247,948.03	6,836,480,789.64	22,656,359.78	938,110,798.61
10	Dawakin Tofa	709,453,882.39	7,026,501,135.88	748,364,695.25	8,484,319,713.52	6,914,871,750.35	21,907,709.95	1,547,540,253.22
11	Doguwa	451,760,543.56	6,184,225,222.14	748,364,695.25	7,384,350,460.95	5,913,317,375.44	21,988,282.13	1,449,044,803.38
12	Fagge	183,705,150.89	6,410,711,141.12	748,364,695.25	7,342,780,987.26	7,234,036,403.74	21,276,561.21	87,468,022.31
13	Gabasawa	467,047,881.17	6,625,411,163.50	748,364,695.25	7,840,823,739.92	8,014,016,149.96	21,142,274.25	(194,334,684.29)
14	Garko	762,129,267.97	5,976,566,783.76	748,364,695.25	7,487,060,746.98	5,319,985,879.59	21,947,996.04	2,145,126,871.35
15	Garun Mallam	613,917,513.99	5,680,225,905.88	748,364,695.25	7,042,508,115.12	5,391,751,473.53	21,880,852.56	1,628,875,789.03
16	Gaya	183,705,150.89	6,430,455,442.28	748,364,695.25	7,362,525,288.42	7,900,812,305.67	21,813,709.07	(560,100,726.32)
17	Gezawa	332,219,195.16	7,369,588,488.90	748,364,695.25	8,450,172,379.31	7,975,598,968.37	21,726,422.55	452,846,988.39
18	Ghari	188,954,105.39	5,816,785,164.20	748,364,695.25	6,754,103,964.84	5,267,091,618.78	21,887,566.90	1,465,124,779.16
19	Gwale	183,705,150.89	8,419,939,112.02	748,364,695.25	9,352,008,958.16	12,000,606,507.85	21,726,422.55	(2,670,323,972.24)
20	Gwarzo	183,705,150.89	6,123,785,072.78	748,364,695.25	7,055,854,918.92	6,881,994,893.60	21,947,996.04	151,912,029.28
21	Kabo	183,705,150.89	6,050,229,274.77	748,364,695.25	6,982,299,120.91	10,224,341,482.95	21,276,561.21	(3,263,318,923.25)
22	KMC	183,705,150.89	8,250,322,403.67	748,364,695.25	9,182,392,249.81	9,566,068,720.29	21,820,423.42	(405,496,893.90)
23	Karaye	183,705,150.89	5,692,858,124.33	748,364,695.25	6,624,927,970.47	8,091,957,040.56	21,717,022.46	(1,488,746,092.55)
24	Kibiya	183,705,150.89	5,809,478,539.22	748,364,695.25	6,741,548,385.36	5,314,859,162.03	27,518,017.90	1,399,171,205.43
25	Kiru	1,263,880,371.11	7,312,027,852.67	748,364,695.25	9,324,272,919.03	5,539,433,909.14	21,707,636.68	3,763,131,373.21
26	Kumbotso	183,705,150.89	7,552,729,742.34	748,364,695.25	8,484,799,588.48	9,308,562,496.18	21,746,565.59	(845,509,473.29)
27	Kura	183,705,150.89	5,713,993,373.55	748,364,695.25	6,646,063,219.69	5,835,888,312.61	21,880,852.56	788,294,054.52
28	Madobi	183,705,150.89	5,667,729,867.61	748,364,695.25	6,599,799,713.75	5,879,829,637.95	21,880,852.56	698,089,223.24
29	Makoda	1,089,877,282.49	6,702,551,279.74	748,364,695.25	8,540,793,257.48	5,586,606,453.14	21,840,566.47	2,932,346,237.87
30	Minjibir	183,705,150.89	6,675,528,551.37	748,364,695.25	7,607,598,397.51	6,393,267,378.44	21,974,853.43	1,192,356,165.64
31	Nassarawa	1,096,414,461.76	11,416,490,751.86	748,364,695.25	13,261,269,908.87	9,821,823,151.65	21,827,137.77	3,417,619,619.45
32	Rano	183,705,150.89	5,816,436,155.61	748,364,695.25	6,748,506,001.75	6,256,974,301.40	21,863,395.25	469,668,305.10
33	Rimin Gado	183,705,150.89	5,538,548,388.83	748,364,695.25	6,470,618,234.97	7,928,336,642.31	21,786,851.68	(1,479,505,259.02)
34	Rogo	183,705,150.89	6,846,151,764.75	748,364,695.25	7,778,221,610.89	6,225,750,288.39	21,712,993.85	1,530,758,328.65
35	Shanono	183,705,150.89	5,722,612,416.16	748,364,695.25	6,654,682,262.30	5,579,981,376.04	21,773,422.98	1,052,927,463.28
36	Sumaila	1,139,740,252.53	7,154,283,879.28	748,364,695.25	9,042,388,827.06	7,138,861,553.23	21,756,167.11	1,881,771,106.72
37	Takai	183,705,150.89	6,413,149,116.42	748,364,695.25	7,345,218,962.56	6,680,830,982.09	21,833,852.12	642,554,128.35
38	Tarauni	183,705,150.89	6,650,470,584.83	748,364,695.25	7,582,540,430.97	8,277,772,871.00	21,763,351.46	(716,995,791.49)
39	Tofa	183,705,150.89	5,209,341,507.59	748,364,695.25	6,141,411,353.73	5,412,357,118.09	22,485,143.90	706,569,091.74
40	Tsanyawa	606,772,500.70	5,835,814,953.36	748,364,695.25	7,190,952,149.31	5,200,139,875.77	21,968,139.08	1,968,844,134.46
41	Tudun Wada	183,705,150.89	6,940,229,224.60	748,364,695.25	7,872,299,070.74	7,464,538,380.14	22,119,211.92	385,641,478.68
42	Ungogo	183,705,150.89	8,366,520,823.27	748,364,695.25	9,298,590,669.41	8,192,464,995.66	21,733,136.89	1,084,392,536.86
43	Warawa	183,705,150.89	5,493,687,163.67	748,364,695.25	6,425,757,009.81	6,163,944,652.64	21,947,996.04	239,864,361.13
44	Wudil	183,705,150.89	6,301,145,059.08	748,364,695.25	7,233,214,905.22	7,717,929,445.28	23,962,300.51	(508,676,840.57)
	TOTAL	17,525,845,811.66	292,417,370,486.94	32,928,046,591.04	342,871,262,889.64	308,849,400,866.75	972,484,603.05	33,049,377,419.84

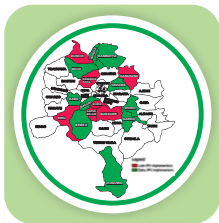


KANO STATE GOVERNMENT



Table 5: 5% Stabilization Fund Account Balances for the year 2025

S/N	LOCAL GOVT	OPENING BALANCE 31/12/2024	5% STABILIZATION	TOTAL	RELEASES	BALANCES
1	Ajingi	709,612.38	-	709,612.38		709,612.38
2	Albasu	709,612.38	-	709,612.38		709,612.38
3	Bagwai	709,612.38	-	709,612.38		709,612.38
4	Bebeji	709,612.38	-	709,612.38		709,612.38
5	Bichi	709,612.38	-	709,612.38		709,612.38
6	Bunkure	709,612.38	-	709,612.38		709,612.38
7	Dala	709,612.38	-	709,612.38		709,612.38
8	Danbatta	709,612.38	-	709,612.38		709,612.38
9	Dawakin Kudu	709,612.38	-	709,612.38		709,612.38
10	Dawakin Tofa	709,612.38	-	709,612.38		709,612.38
11	Doguwa	709,612.38	-	709,612.38		709,612.38
12	Fagge	709,612.38	-	709,612.38		709,612.38
13	Gabasawa	709,612.38	-	709,612.38		709,612.38
14	Garko	709,612.38	-	709,612.38		709,612.38
15	Garun Mallam	709,612.38	-	709,612.38		709,612.38
16	Gaya	709,612.38	-	709,612.38		709,612.38
17	Gezawa	709,612.38	-	709,612.38		709,612.38
18	Ghari	709,612.38	-	709,612.38		709,612.38
19	Gwale	709,612.38	-	709,612.38		709,612.38
20	Gwarzo	709,612.38	-	709,612.38		709,612.38
21	Kabo	709,612.38	-	709,612.38		709,612.38
22	Kano Municipal	709,612.38	-	709,612.38		709,612.38
23	Karaye	709,612.38	-	709,612.38		709,612.38
24	Kibiya	709,612.38	-	709,612.38		709,612.38
25	Kiru	709,612.38	-	709,612.38		709,612.38
26	Kumbotso	709,612.38	-	709,612.38		709,612.38
27	Kura	709,612.38	-	709,612.38		709,612.38
28	Madobi	709,612.38	-	709,612.38		709,612.38
29	Makoda	709,612.38	-	709,612.38		709,612.38
30	Minjibir	709,612.38	-	709,612.38		709,612.38
31	Nassarawa	709,612.38	-	709,612.38		709,612.38
32	Rano	709,612.38	-	709,612.38		709,612.38
33	Rimin Gado	709,612.38	-	709,612.38		709,612.38
34	Rogo	709,612.38	-	709,612.38		709,612.38
35	Shanono	709,612.38	-	709,612.38		709,612.38
36	Sumaila	709,612.38	-	709,612.38		709,612.38
37	Takai	709,612.38	-	709,612.38		709,612.38
38	Tarauni	709,612.38	-	709,612.38		709,612.38
39	Tofa	709,612.38	-	709,612.38		709,612.38
40	Tsanyawa	709,612.38	-	709,612.38		709,612.38
41	Tudun Wada	709,612.38	-	709,612.38		709,612.38
42	Ungogo	709,612.38	-	709,612.38		709,612.38
43	Warawa	709,612.38	-	709,612.38		709,612.38
44	Wudil	709,612.38	-	709,612.38		709,612.38
	TOTAL	31,222,944.72	-	31,222,944.72	-	31,222,944.72

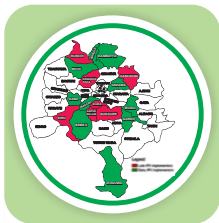


KANO STATE GOVERNMENT



KANO STATE LOCAL GOVERNMENTS
CONSOLIDATED ANNUAL FINANCIAL STATEMENTS
AS AT 31ST DECEMBER, 2025

**AUDITOR GENERAL'S
REPORT**



KANO STATE GOVERNMENT



INTRODUCTION

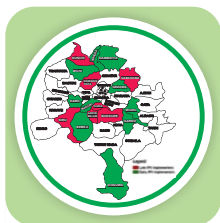
In compliance with Section 66 of the Local Government Law, 2006 (as amended) the 44 Local Government Councils of the State have prepared and submitted their 2025 Annual Accounts. The financial statements have been verified and my opinion and report on the Accounts have been submitted to the Honourable 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 Governance 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 supposed 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 2025 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, 2025

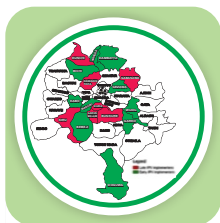
The Kano State Local Government Joint Account is the repository into which all transfers of statutory allocation from the Federation Account, Value Added Tax (VAT), Excess Crude Revenue and 10% State Internally Generated Revenue (IGR) in favour of the 44 Local Government Councils are deposited and disbursed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

During the fiscal year 2025, total sum of =N=324,597,052,382.73 Was the allocation in respect of 44 Local Government Councils. This includes a Central Bank of Nigeria deductions of =N=972,484,603.05 indicating a net receipts of =N=323,624,567,779.68 for the funding of Primary Education, Pension Contribution, Training Fund, Emirate Council and 5% Saving Fund as summarized below: -

<u>Receipt by the Joint Account</u>	TABLE	
Local Govt Share of Statutory Allocation	1	150,436,929,791.42
Local Govt Share of VAT	2	141,232,076,000.27
Other Federally Allocated Revenue	3	32,928,046,591.04
10% State Allocation	4	0.00
Other Capital Receipts		0.00
Totals Transfer		324,597,052,382.73

Disbursement from the Joint Account

Cont. to Primary Education	86,928,079,690.73
Contribution to 17% Pension Fund	1,959,090,909.00
Contribution to 1% Training Fund	3,127,230,758.56
Contribution to 3% Emirate Council	2,866,955,300.07
Recurrent Expenditure	128,032,133,861.51
Capital Expenditure	89,894,934,984.05
Total Transfer	312,808,425,503.92



KANO STATE GOVERNMENT



ANALYSIS OF REVENUE & EXPENDITURE

1. ANALYSIS OF REVENUE: =N=328,983,726,268.95

The sum of =N=328,983,726,268.95 accrued to the 44 Local Government Councils as total gross receipt for the year ended 31st December, 2025.

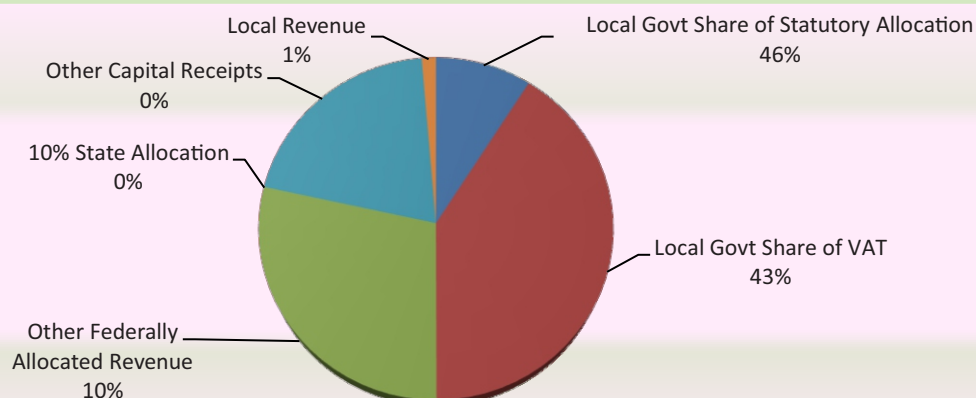
This includes the sum of =N=4,386,673,886.22 (1%) as internally Generated Revenue for the 44 Local Government Councils, while the sum of =N=324,597,052,382.73 was received as statutory allocation from the Federation Account and 10% State Revenue Allocation, represented by 99%.

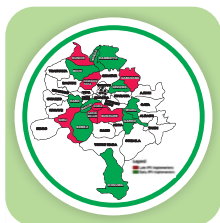
These figures clearly indicate that the 44 Local Government Councils solely depend on Statutory Allocation from the Federation for survival despite several advices to improve and explore the existing and potential sources of revenue available to them.

REVENUE :	AMOUNT=N=	PERCENTAGE (%)
Local Revenue	4,386,673,886.22	1
Statutory Allocation	324,597,052,382.73	99
Resource Available	328,983,726,268.95	100

The table and graph below depict detailed analysis of revenue allocation to the 44 Local Government Councils for the year ended 31st December, 2025.

REVENUE:	AMOUNT=N=	PERCENTAGE (%)
Local Govt Share of Statutory Allocation	150,436,929,791.42	46
Local Govt Share of VAT	141,232,076,000.27	43
Other Federally Allocated Revenue	32,928,046,591.04	10
10% State Allocation	0.00	0
Other Capital Receipts	0.00	0
Local Revenue	4,386,673,886.22	1
Total	328,983,726,268.95	100





KANO STATE GOVERNMENT



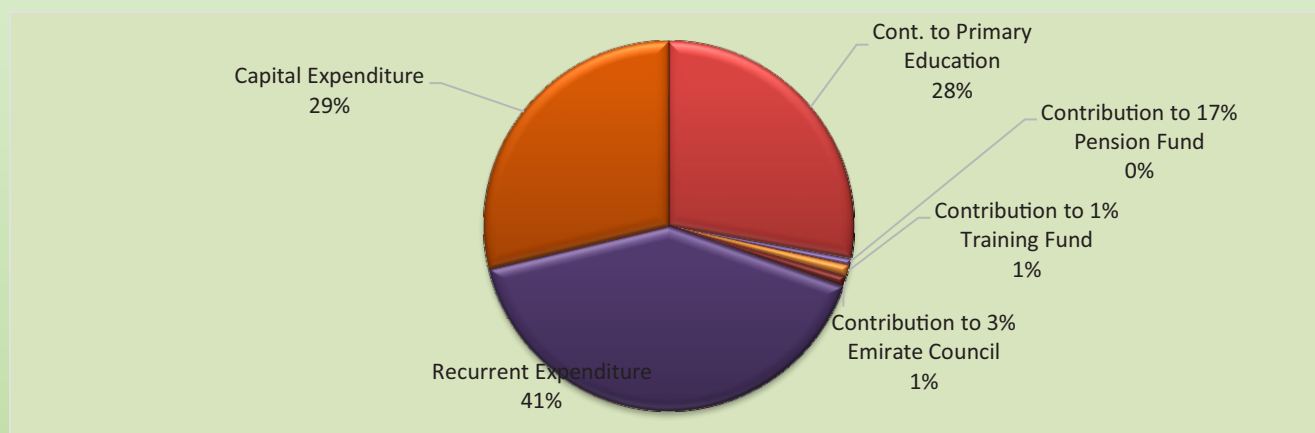
2. ANALYSIS OF EXPENDITURE: =N=312,808,425,503.92

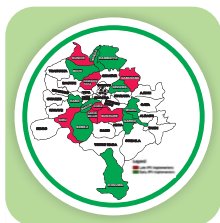
The total sum of =N=312,808,425,503.92 was spent on recurrent and capital expenditures. The sum of =N=222,913,490,519.87 represented by 71 % went to recurrent expenditure, which includes personnel and overhead costs. Capital expenditure, represented by 29% took the remaining =N=89,894,934,984.05.

<u>EXPENDITURE :</u>	<u>AMOUNT=N=</u>	<u>PERCENTAGE (%)</u>
Recurrent	222,913,490,519.87	71
Capital	89,894,934,984.05	29
Total Expenditure	312,808,425,503.92	100

From the above analysis, it is observed that capital expenditure amounting to =N=89,894,934,984.05 was grossly inadequate as it was represented by only 29% 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	86,928,079,690.73	28
Contribution to 17% Pension Fund	1,959,090,909.00	0
Contribution to 1% Training Fund	3,127,230,758.56	1
Contribution to 3% Emirate Council	2,866,955,300.07	1
Recurrent Expenditure	128,032,133,861.51	41
Capital Expenditure	89,894,934,984.05	29
Total	312,808,425,503.92	100





KANO STATE GOVERNMENT



ANALYSIS OF ASSETS & LIABILITIES



ASSETS

(1) Cash & Bank Balance: =N=3,743,269,650.43

The total consolidated cash and bank balances of the 44 Local Government Councils stood at =N=3,743,269,650.43 as at 31st December, 2025.

(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

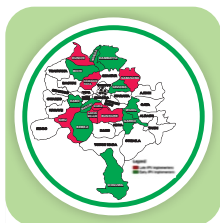
The attention of the Councils are called upon to ensure proper update of their investment ledgers and full implementation of the consultant's report. Equally they should ensure proper monitoring of dividends due to them.

(3) Advances

(3a) Retained Balance from the Net Statutory Allocation of the 44 Local Government Councils as at 31st December, 2025: =N=32,301,012,724.59

During the year under review, the sum of =N=342,122,898,194.39 was the total allocation due to the Local Government from the Federation Account. This includes an opening balance of =N=17,525,845,811.66 and January to December 2025 net allocation of =N=324,597,052,382.73. However, we observed that the total sum of =N=308,849,400,866.75 was released directly to their account while =N=972,484,603.05 was deducted by the Central Bank of Nigeria as loan deduction, thereby leaving a retained balance of =N=32,301,012,724.59.

1	Opening Balance 1/1/2025		17,525,845,811.66
2	Net Allocation receive Jan-Dec 2025		324,597,052,382.73
3	Total Allocation	3=(1+2)	342,122,898,194.39
4	Actual Amount Released:		
	• Releases through LG Bank		308,849,400,866.75
	• Loan Deduction by CBN		972,484,603.05
5	Total releases		309,821,885,469.80
6	Retained Balance 31st December, 2025	6=(3-5)	32,301,012,724.59



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 and when due. Part III Section 7 of the Amended Constitution particularly stated the functions of a Local Government councils 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 Governments Statutory allocation directly into their account.

We strongly advise the Ministry for Local Governments to always remit any outstanding balance due to the Local Governments on or before the end of the fiscal year. While indebted Local Governments should be made to refund any amount they received from the joint account which is in excess of their statutory allocation.

(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=31,222,944.72 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 not made withdrawal from the Account.

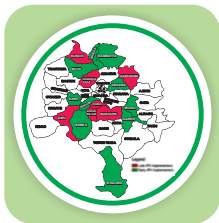
Therefore as at 31st December, 2025 there is a balance of =N=31,222,944.72 standing to the credit of the 44 Local Governments in the Stabilization (Saving) Fund Account.

1	Balances 1/1/2025		31,222,944.72
2	Savings 5%		0.00
	Others		0.00
3	Total Savings	(1+2)	31,222,944.72
4	Releases		0.00
5	Balances 31/12/2025	(3-4)	31,222,944.72

In view of the fact that the Kano State Ministry for Local Governments 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 however noted that over the years the deduction of 5% stabilization has been suspended.

As a reliable source of fund on which the Local Governments can fall back on at a time of need, we strongly recommend the reintroduction of this statutory deducton in the shortes time possible.



KANO STATE GOVERNMENT



LIABILITIES

Deposits

(a) Un-remitted Government Deposits: =N=7,861,987,585.80

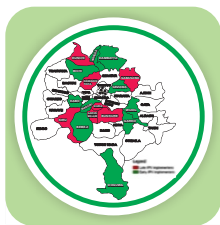
Government deposit amounting to =N=7,861,987,585.80 in respect of PAYE, 5% Withholding Tax and 8% Employee Pension Contributions have not been remitted to the organizations concerned. Since these monies are specifically deducted and held in trust on behalf of these governmental organizations, continued retention of these deposits, not remitting same as and 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=2,982,037,945.96

The total sum of =N=2,982,037,945.96 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

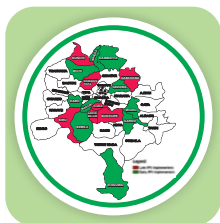
SUMMARY OF ESTIMATED & ACTUAL REVENUE/EXPENDITURE

This statement relates actual revenue and expenditure in comparison with the Approved Estimates for the year 2025.

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	10,913,554,290.43	4,386,673,886.22	6,526,880,404.21	0.00
Statutory Allocation	449,491,732,609.04	324,597,052,382.73	124,894,680,226.31	0.00
Total Revenue	460,405,286,899.47	328,983,726,268.95	131,421,560,630.52	0.00

<u>EXPENDITURE</u>	<u>Approved</u>	<u>Actual</u>	<u>Savings</u>	<u>Over</u>
Recurrent	216,101,023,900.81	222,913,490,519.87	0.00	6,812,466,619.06
Capital	226,874,855,865.90	89,894,934,984.05	136,979,920,881.85	0.00
Total Expenditure	442,975,879,766.71	312,808,425,503.92	136,979,920,881.85	6,812,466,619.06



KANO STATE GOVERNMENT



ANALYSIS OF REVENUE

(1) INTERNALLY GENERATED REVENUE

Shortfall: =N=6,526,880,404.21

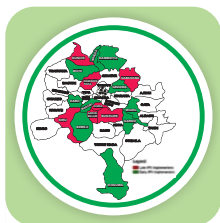
During the period under review, the sum of =N=10,913,554,290.43 was estimated to be generated from local sources. However, only the sum of =N=4,386,673,886.22 (40%) was actually generated. This indicates a shortfall of =N=6,526,880,404.21 as described in the table below:

Source	Approved	Actual	Under	Excess
Tax Revenue	944,078,786.60	485,095,647.84	458,983,138.76	0.00
Non Tax Revenue	7,958,396,934.83	3,105,071,506.11	4,853,325,428.72	0.00
Investment Income	1,348,286,069.00	677,862,137.02	670,423,931.98	0.00
Interest Earned	800,000.00	0.00	800,000.00	0.00
Refund and Re-imbursement	0.00	0.00	0.00	0.00
Aids & Grants	376,100,000.00	500,000.00	375,600,000.00	0.00
Domestic Loans/Borrowings	0.00	0.00	0.00	0.00
Extraordinary Items	283,660,000.00	118,144,595.25	165,515,404.75	0.00
Prep./Arrears of Revenue	2,232,500.00	0.00	2,232,500.00	0.00
Totals	10,913,554,290.43	4,386,673,886.22	6,526,880,404.21	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 staff.

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 federation account.

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

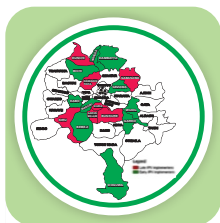
Shortfall: =N=124,894,680,226.31

The estimated statutory revenue derivable from the Federation 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 2025 was =N=449,491,732,609.04 as against the actual figure of =N=324,597,052,382.73 Thus a shortfall of =N=124,894,680,226.31 (28%) as described below:

<u>Source</u>	<u>Approved</u>	<u>Actual</u>	<u>Under</u>	<u>Excess</u>
LG Share of Statutory Allocation	187,989,625,317.80	150,436,929,791.42	37,552,695,526.38	0.00
Local Govt Share of VAT	179,052,681,053.31	141,232,076,000.27	37,820,605,053.04	0.00
Other Fed. Allocated Revenue	75,373,347,942.51	32,928,046,591.04	42,445,301,351.47	0.00
10% State Allocation	2,597,051,153.00	0.00	2,597,051,153.00	0.00
Other Capital Receipts	4,479,027,142.42	0.00	4,479,027,142.42	0.00
Total	449,491,732,609.04	324,597,052,382.73	124,894,680,226.31	0.00

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 Local Government's 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 Federation Account and other centrally disbursed revenue during the preparation of annual proposal in order to arrive at a realistic budget estimate.



KANO STATE GOVERNMENT

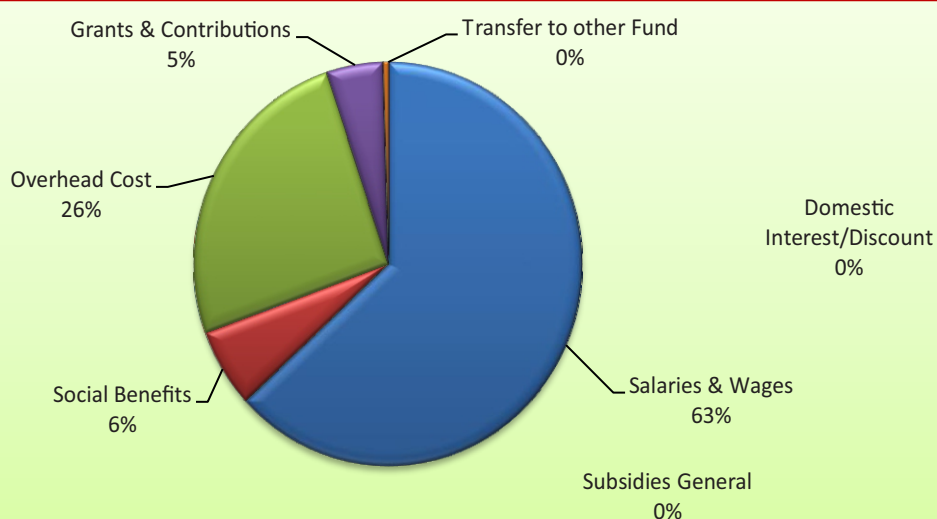


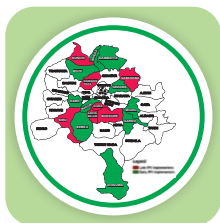
ANALYSIS OF EXPENDITURE

(1) RECURRENT EXPENDITURE

The 44 Local Government Councils projected a total recurrent expenditure of =N=216,101,023,900.81 in the approved Estimates during the year but incurred an expenditure of =N=222,913,490,519.87. This indicates a net savings of =N=8,636,640,533.68 during the year.

<u>Detail</u>	<u>Approved</u>	<u>Actual</u>	<u>Savings</u>	<u>Over</u>
Salaries & Wages	127,662,242,188.59	140,736,313,559.44	0.00	13,074,071,370.85
Social Benefits	12,703,941,539.18	14,128,219,550.57	0.00	1,424,278,011.39
Overhead Cost	65,051,580,253.07	56,720,258,832.23	8,331,321,420.84	0.00
Grants & Contributions	10,683,259,919.97	10,377,940,807.13	305,319,112.84	0.00
Subsidies General	0.00	0.00	0.00	0.00
Domestic Interest/Discount	0.00	950,757,770.50	0.00	950,757,770.50
Transfer to other Fund	0.00	0.00	0.00	0.00
Total	216,101,023,900.81	222,913,490,519.87	8,636,640,533.68	15,449,107,152.74





KANO STATE GOVERNMENT

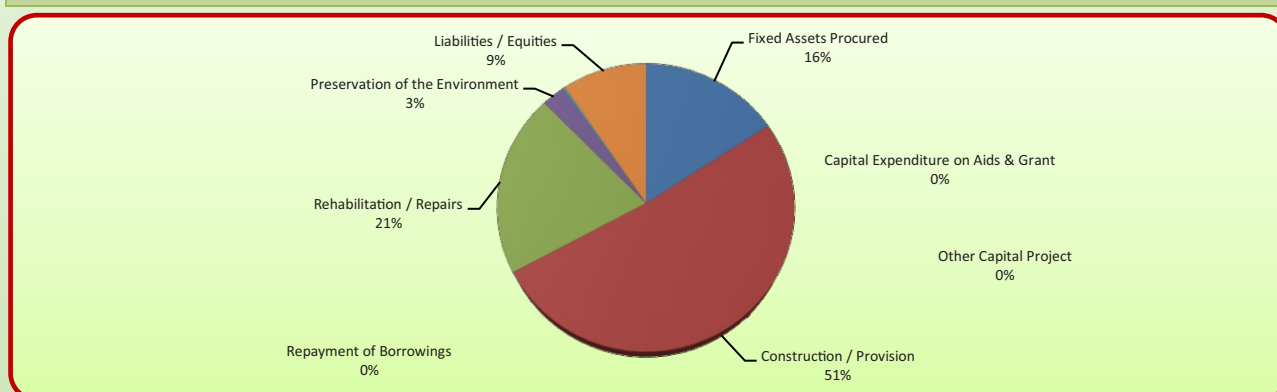


(2) CAPITAL EXPENDITURE

Saving =N=136,979,920,881.85

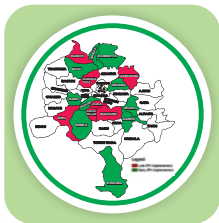
The 44 Local Government Councils were observed to have projected a total sum of =N=226,874,855,865.90 in the approved Estimates as capital expenditure under Economic, Social, Area Development and General Administration sectoral codes. However, only a total sum of =N=89,894,934,984.05 was spent in the execution of capital projects. This indicates a “**Savings**” of =N=136,979,920,881.85 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	36,681,606,301.46	14,191,825,686.79	22,489,780,614.67	0.00
Construction / Provision	115,049,829,870.46	46,170,958,002.60	68,878,871,867.86	0.00
Rehabilitation / Repairs	48,516,661,713.12	18,413,307,454.29	30,103,354,258.83	0.00
Preservation of the Environment	9,739,879,464.11	2,386,406,644.30	7,353,472,819.81	0.00
Other Capital Project	1,083,848,664.41	214,112,615.39	869,736,049.02	0.00
Liabilities / Equities	15,803,029,852.34	8,518,324,580.68	7,284,705,271.66	0.00
Capital Expenditure on Aids & Grant	0.00	0.00	0.00	0.00
Repayment of Borrowings	0.00	0.00	0.00	0.00
Total	226,874,855,865.90	89,894,934,984.05	136,979,920,881.85	0.00



From the table above, analysis has shown that only about (40%) 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.



KANO STATE GOVERNMENT



MATTERS OF SIGNIFICANT IMPORTANCE

1. LACK OF OVERSIGHT FUNCTIONS BY THE LEGISLATIVE ARM

Observation:

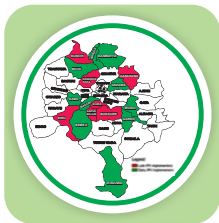
It is pertinent to observe that there is no evidence to suggest that the Local Government Legislative Councils perform the oversight function over the Executive arms.

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.



KANO STATE GOVERNMENT



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 Governments and the Auditor General, on the true progress of their Audit activities.

Observation:

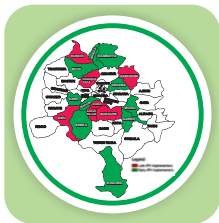
During the period under review, it has been observed that the Internal Audit Units of the 44 Local Governments have not been performing their responsibilities of assisting in protecting the assets and interest of the Local Governments as spelt out in Financial Memoranda 40.3 – 40.12.

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.



KANO STATE GOVERNMENT



3. NON-REMITTANCE OF 10% STATE INTERNALLY GENERATED REVENUE TO 44 LOCAL GOVERNMENT COUNCILS IN THE STATE.

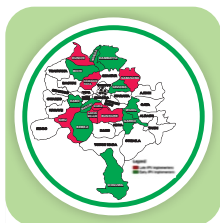
It was observed that the Kano State Internal Revenue Services (KIRS) have failed to remit the Statutory 10% of its Internally Generated Revenue to the 44 Local Government Councils for the 2025 financial year. Section 162 Subsection 7 of the 1999 Constitution (as amended), mandates '***Each State shall pay to Local Government Councils in its area of jurisdiction such proportion of its total revenue on such terms and in such manner as may be prescribed by the National Assembly***'. More so, Section 162 (8) states that '***the amount standing to the credit of Local Government Councils of a State shall be distributed among the Local Government Councils of that State on such terms and in such manner as may be prescribed by the State House of Assembly***'.

Implication

Failure to remit the 10% Internally Generated Revenue to the 44 Local Government Councils, negate the provisions of the Constitution which aims to ensure financial resources are available for Local Government operations and development.

Recommendation

We strongly recommend that the office of the Accountant General should fully comply with the provision of Section 162 Subsection 7 of the 1999 Constitution (as amended), by ensuring that the 10% State IGR due to the 44 Local Government Councils are remitted to them without further delay.



KANO STATE GOVERNMENT



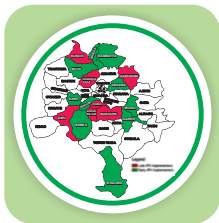
4. MONTHLY PAYMENT OF PENSION BY 44 LOCAL GOVERNMENT COUNCIL IN THE STATE=N=9,687,410,064.38

As part of the present administration's efforts to sustain regular monthly pension payments, a total sum of =N=9,687,410,064.38 was deducted from the payroll of staff across the 44 Local Government Councils, through the payroll department of the Ministry for Local Governments during the 2025 financial year. The full amount deducted was promptly remitted to the Kano State Pension Fund Trustees to ensure the sustainable and timely payment of monthly pension to retired staff.

The total remittance comprised two components: 8% contribution deducted from employees, and a 17% contribution made by the employer as per the breakdown on the table below:

Contribution Source	Amount	Share of Total
Employee Contribution (8%)	3,109,548,786.08	32%
Employer Contribution (17%)	6,577,861,278.30	68%
Total	9,687,410,064.38	100%

The deduction and prompt remittance of this money has positively contributed in the prompt monthly payments of pension to all category of retired civil servants in the Local Governments.



KANO STATE GOVERNMENT



5)PROCUREMENT OF FERTILIZER FOR BOOSTING AGRICULTURE IN THE STATE

In line with the present administration determination in boosting the morale of our farmers to achieve sustainable food security across the state, an aggregated sum of Five Billion and sixty million naira **=N=5,060,000,000.00** was released to the 44 Local Government councils through the Ministry for Local Governments for the procurements of fertilizer. The commodity was sold at a subsidized price to the farmers. The fund serves as revolving for subsequent years.

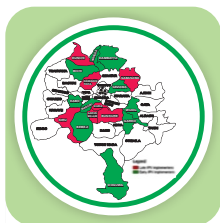
These achievements stand as testament to His Excellency's visionary leadership, commitment to excellence, and determination to ensure sustainable supply of agricultural produce for the greater good of Kano State and its people.

6) ADDITIONAL PAYMENTS FOR COMPLETION OF 5KM ROADS ACROSS THE 44 LOCAL GOVERNMENT COUNCILS.

The total sum of **=N=4,799,999,999.96** was released to the Local Government Councils as additional payment for completion of the ongoing projects of 5KM roads across the 44 Local Government Councils. This is to ensure that value for money is obtained on these projects which were initiated since the year 2013.

The 5 kilometer projects in Rano, Sumaila, Ungogo, Albasu, Dawakin Kudu to mention just a few have been completed and put in to use.

Completion of these projects has significantly improve rural mobility through accessible road networks.



KANO STATE GOVERNMENT



7. STATE UNIVERSAL BASIC EDUCATION BOARD

AUDIT OF SALARY ACCOUNT

Financial transactions conducted by the Board in respect of payment of salaries for the 44 Local Education staff between the periods January to December, 2025 have been examined and verified.

Based on records made available to us, a total sum =N=86,556,700,829.54 was released by Ministry for Local Governments to SUBEB for payment of salaries. The sum of =N=86,427,900,459.4 was observed to have been paid by the board indicating a variance of =N=72,689,118.02.

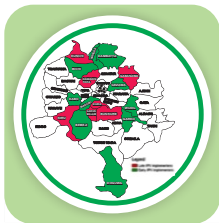
The audit report in respect of such observation has been sent to SUBEB for explanation.

VERIFICATION OF CAPITAL PROJECT EXECUTED UNDER THE STATE MATCHING GRANT PROGRAMME

The total sum of =N=3,455,842,391.11 was observed to have been contributed by the 44 Local Government Councils of the state to SUBEB for the purpose of executing new projects and renovations of dilapidated ones through the State Matching Grant Programme as follows:

S/NO	DATE	DETAILS	AMOUNT
1	24/3/2025	3 RD & 4 TH QRT,2024	323,149,325.84
2	4/2/2025	3 RD & 4 TH QRT,2024	1,171,416,306.17
3	5/2/2025	3 RD & 4 TH QRT,2024	282,755,660.22
4	7/4/2025	1 ST QRT,2025	1,678,521,098.88
TOTAL			3,455,842,391.11

While the projects executed were sampled and verified by our Audit team in the company of SUBEB technical officers, observation in relation with the projects verified were reported to the board for their further explanations.



KANO STATE GOVERNMENT



1. CONTRIBUTIONS TO EMIRATE COUNCIL

PRESENTATION OF FINANCIAL STATEMENTS

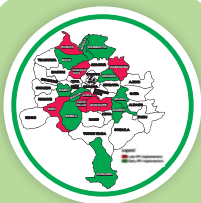
The 44 Local Government Councils of the State have made payments of contributions for the running of the four Emirate Councils as provided in the Kano State Emirate Council Law 2024 (as amended).

The Emirate Councils are in return expected to render account of their financial transactions by preparing and presenting their financial statements of the preceding year.

Following is the stand of the Emirate Councils as at June 2026.

S/N	Emirate Council	Last Financial Statement presented
1	Kano Emirate Council	2022
2	Karaye Emirate Council	2024
3	Rano Emirate Council	2024
4	Gaya Emirate Council	2024

The attention of these Emirates has been drawn to ensure that all outstanding financial statements are prepared and presented to this office for verification and onward transmission to Kano State House of Assembly as soon as possible.

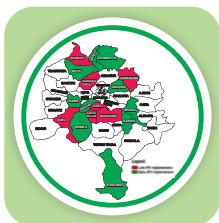


KANO STATE GOVERNMENT



Notes

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KANO STATE GOVERNMENT



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