

Kano State Local Governments



CITIZENS' ACCOUNTABILITY REPORT ON THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS FOR THE 44 LOCAL GOVERNMENT COUNCILS

FOR THE YEAR 2024

October 2025



THE EXECUTIVE GOVERNOR OF KANO STATE
Engr. Abba Kabir Yusuf



DEPUTY GOVERNOR OF KANO STATE
Comrade Aminu Abdussalam Gwarzo



RT. HONOURABLE SPEAKER
KANO STATE HOUSE OF ASSEMBLY
Alh. Jibrin Isma'il Falgore



*Kano State Local Government 2024
Citizens Accountability Report*



**HON CHAIRMAN PUBLIC
ACCCOUNT COMMITTEE (PAC)**
Muhammad Tukur Fagge



**THE AUDITOR GENERAL
FOR LOCAL GOVERNMENTS**
Alh. Ahmad Tijani Abdullahi CNA



**HON. COMMISSIONER
FOR LOCAL GOVERNMENT &
CHIEFTAINCY AFFAIRS**
Mohammed Tajo Othman



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A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Aggregate Audited Financial Statements prepared by Office of the Auditor General Local Governments on behalf of the 44 local governments (Kano State) for the citizens to ensure accountability of public funds.

This report details the local governments performance in carrying out the duties assigned to it and the utilization of funds.

This CAR is based on the financial statements for the Financial Year (FY) 2024 and reports on local governments budgeted revenue and expenditure.

Explanation of Key Terms used in this Report:

- ❖ **Budget** – Unless otherwise stated, the budget refers to the Final Budget (i.e., the original budget, plus any adjustments that have been made via a supplementary budget/revised budget).
- ❖ **Actual** – This is the actual amount of revenue collected or expenditure incurred over the course of the year.



- ❖ **Variance** – For revenue items, this is calculated as Actual minus budget - a negative variance for revenues and inflows means actuals fell below budget, and vice versa for a positive variance. For expenditure, variance is calculated as budget minus actual - a negative variance for expenditures means actual expenditure was above budget, and vice versa.
- ❖ **Performance** – This refers to the actual revenue/expenditure as a percentage of the budget. A performance of 100% means the full budgetary allocation was collected (revenue) or spent (expenditure). Performance of less than 100% means the full level of revenue collection or expenditure was not achieved. A performance of more than 100% means more revenue was collected than anticipated, or more money was spent than anticipated in the budget. Performance of 80% and above has been colour-coded green, 60-80% as amber and less than 60% as red.



Executive Summary

The 2024 Kano State Local Governments budget tagged as “Budget of restoration and transformation” was approved by the Kano State House of Assembly (HR.98) on the 19th of December 2023 which by the Islamic calendar was the 5th day of Jumada Akhir 1445AH.

The total budget size stood at ₦330.6 billion. While the actual revenue generated was ₦277.5 billion, indicating 84% performance against the approved budget. The actual expenditure amounting to ₦299.1 billion represents 83% performance against the budget, with the Personnel emoluments of ₦105,937,875,535, other recurrent costs ₦45,129,000,556 and capital expenditure of ₦148,050,501,581 Reflecting performances of 101%, 78% and 76% against the approved budget respectively.

In 2024, the Local Governments focused spending in the areas of infrastructure, health, and education in addition to completion of significant projects, it is important to note that all of the recurring revenue components performed better than anticipated due to an increase in both inflows from the Federal Government (subsidy removal) and Internally Generated Revenue (enhanced revenue collection mechanisms with the enactment of Kano State and local government revenue administration (consolidation and codification) law, 2021 (1443A.H). The recent inauguration of the Kano State and Local Government revenue harmonization committee on land use charge of which tenement rate is a basic component has greatly minimized leakages and contributed to the increase in the internal revenue derive of the Local Government councils.

Item	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Performance (%)*
Revenue	330,670,369,950	330,670,369,950	277,589,210,336	84%
Expenditure	358,479,125,630	358,479,125,630	299,117,377,672	83%
Personnel	105,339,187,109	105,339,187,109	105,937,875,535	101%
Other Recurrent	57,497,582,539	57,497,582,539	45,129,000,556	78%
Capital	195,642,355,982	195,642,355,982	148,050,501,581	76%

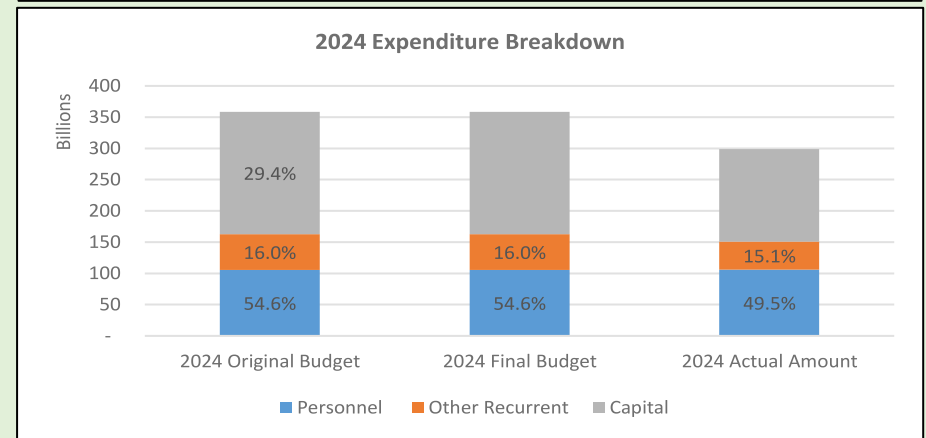
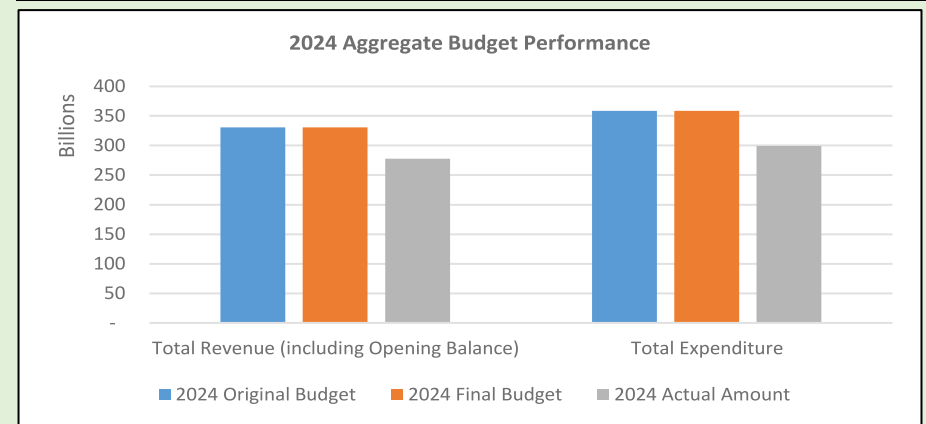




Figure 1: Summary of Revenue Performance

What are our sources for Financing the Budget?	What did we say we would collect in 2024?	How much did we actually collect in 2024?	How was our performance in 2024?	Did we collect more or less in 2024 compared to 2023?
Opening Balance 	N0 Billion	N7.968 Billion		➔
Federation Account 	N321.98 Billion	N266.035 Billion	83%	➡ 71%
Internal Revenue 	N7.343 Billion	N3.557 Billion	48%	➡ 78%
Aids and Grants 	N0.85 Billion	N0.02 Billion	2%	➔
Loans 	N0.169 Billion	N0 Billion	0%	➔
Other Sources 	N0.329 Billion	N0.008 Billion	3%	➡ -88%
Total Revenues	N330.67 Billion	N277.589 Billion	84%	➡ 76%



Figure 2: Summary of Expenditure Performance

What are we spending our Money on?	What did we say we would spend in 2024?	What did we actually spend in 2024?	How was our performance in 2024?	Did we spend more or less in 2024 compared to 2023?
Personnel 	N105.339 Billion	N105.938 Billion	101%	 33%
Overheads 	N48.084 Billion	N35.328 Billion	73%	 161%
Debt Service 	N0 Billion	N1.911 Billion		 -71%
Other Recurrent 	N9.413 Billion	N7.89 Billion	84%	 34%
Capital 	N195.642 Billion	N148.051 Billion	76%	 685%
Total Expenditure	N358.479 Billion	N299.117 Billion	83%	 126%



Section 1: Budget Out turn

The total funds received for the 2024 financial year stood at **₦277.5 billion** out of the final approved estimate of **₦330.6 billion** representing **84%** performance. The total revenue consists of FAAC allocation received and IGR amounting to **₦266.03 billion** and **₦10.57 billion** which were less than the **₦321.9 billion** and **₦8.7 billion** budget estimates.

Moreover, the total actual expenditure was **₦299.1 billion** (83%) which is less than the estimated budget of **₦330.6 billion** which comprises actual capital expenditure of **₦148.05 billion** equivalent to 76% as against the estimated figure of **₦195.6 billion**.

The actual personnel cost stood at **₦105.9 billion** (101%) when compared with final approved estimate of **₦105.3 billion**, while overhead cost stood at **₦45.1 billion** (78.4%) as against final approved estimate of **₦57.5 billion**. See the table 1 below:

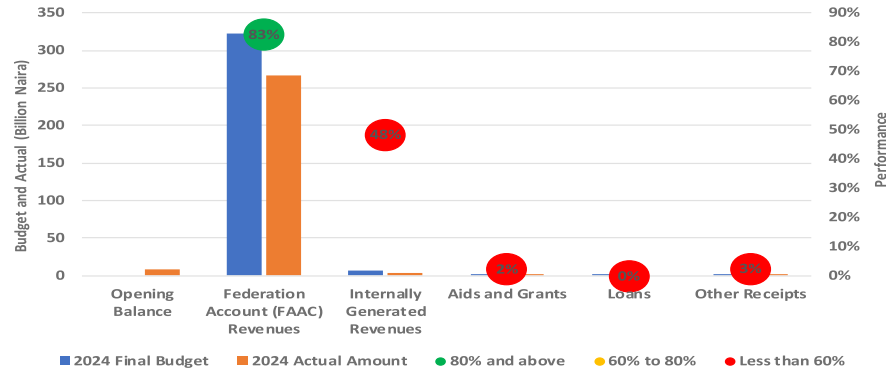
Overview of the Implementation of the State 2024

Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Opening Balance	-	-	7,968,190,777.44	7,968,190,777.44		-	
Federation Account (FAAC) Revenues	321,979,775,492	321,979,775,492	266,035,454,151	- 55,944,321,341	83%	155,688,123,485	71%
Internally Generated Revenues	7,342,884,190	7,342,884,190	3,557,062,188	- 3,785,822,001	48%	2,000,000,000	78%
Aids and Grants	850,296,356	850,296,356	20,050,000	- 830,246,356	2%	-	
Loans	168,601,863	168,601,863	-	- 168,601,863	0%	-	
Other Receipts	328,812,049	328,812,049	8,453,219	- 320,358,830	3%	70,230,368	-88%
Total Revenue (including Opening Balance)	330,670,369,950	330,670,369,950	277,589,210,336	- 53,081,159,614	84%	157,758,353,853	76%

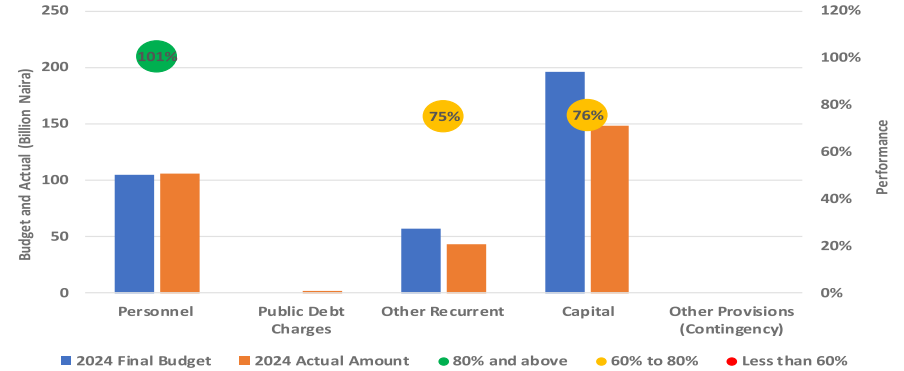
Expenditure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Personnel	105,339,187,109	105,339,187,109	105,937,875,535	598,688,426	101%	79,392,746,368	33%
Public Debt Charges	-	-	1,910,840,202	1,910,840,202		6,506,177,811	-71%
Other Recurrent	57,497,582,539	57,497,582,539	43,218,160,353	- 14,279,422,185	75%	27,803,796,811	55%
Capital	195,642,355,982	195,642,355,982	148,050,501,581	- 47,591,854,401	76%	18,865,280,303	685%
Total Expenditure	358,479,125,630	358,479,125,630	299,117,377,672	- 59,361,747,958	83%	132,568,001,293	126%



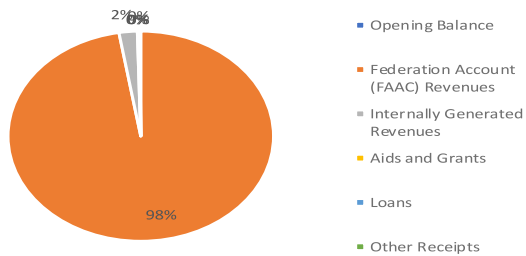
2024 Revenue Performance against Final Budget



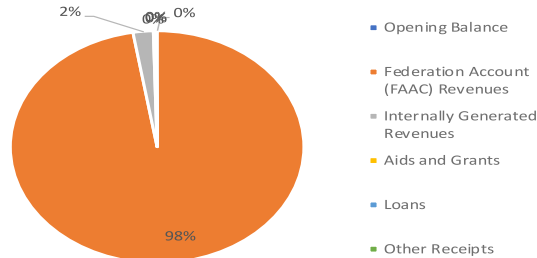
2024 Expenditure Performance against Final Budget



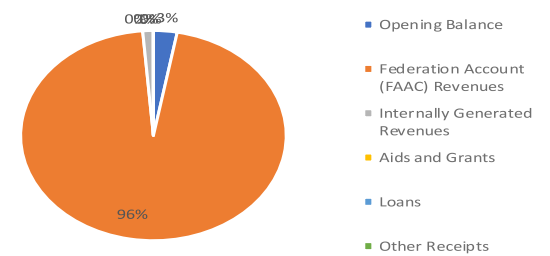
Revenue Composition - 2024 Original Budget



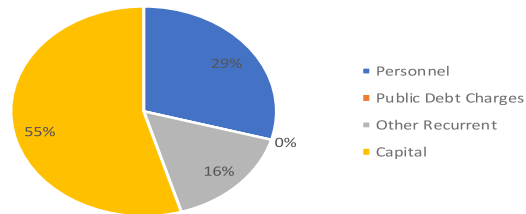
Revenue Composition - 2024 Final Budget



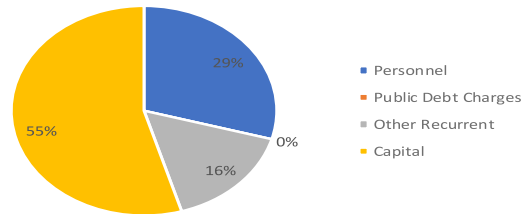
Revenue Composition - 2024 Actual Amount



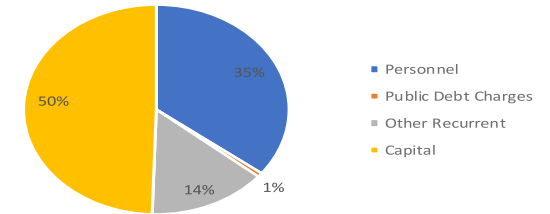
Expenditure Composition - 2024 Original Budget



Expenditure Composition - 2024 Final Budget



Expenditure Composition - 2024 Actual Amount





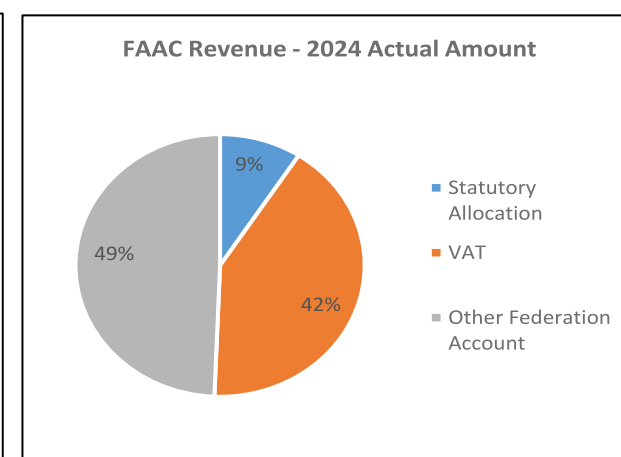
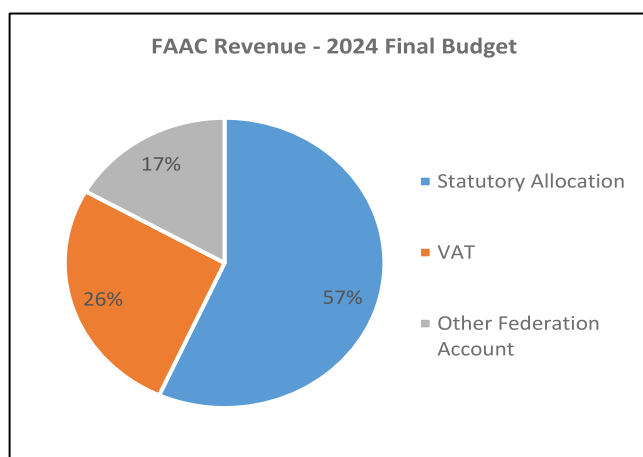
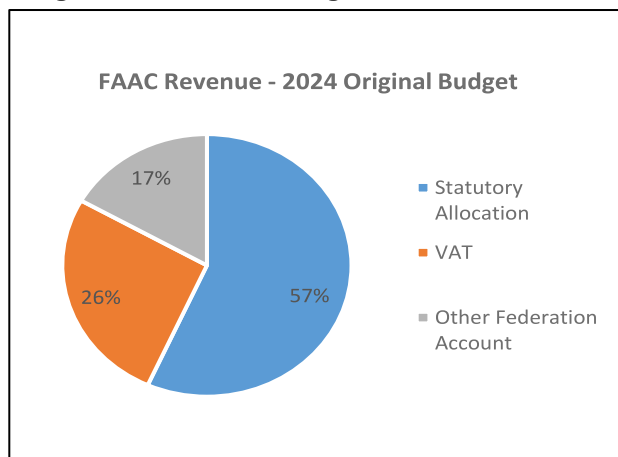
SECTION 2: Section 2 Revenue Out-turn

Table 2 below indicates the aggregate actual and budgeted Federation Account Revenue by item, highlighting ‘what revenue local governments received from FAAC, and how those receipts compare with the budgeted amount’. In 2024, Kano State local governments got less revenue than the amount in both original and final budget estimates. The total FAAC receipt was **₦266.03 billion**, representing a 73% growth over 2023 actual figures.

Table 2 Federation Account Revenue Out-turn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Statutory Allocation	180,525,204,517	180,525,204,517	24,405,179,605	- 156,120,024,912	14%	51,930,419,822	-53%
VAT	84,335,267,790	84,335,267,790	110,276,538,872	25,941,271,082	131%	57,663,562,258	91%
Other Federation Account	53,421,427,086	53,421,427,086	131,353,735,674	77,932,308,589	246%	44,094,141,406	198%
Total Federation Account Revenues	318,281,899,393	318,281,899,393	266,035,454,151	- 52,246,445,241	84%	153,688,123,485	73%

* Variance and Performance measured against 2024 Final Budget





Internally Generated Revenue Out-turn

Table 3 below indicates the actual and budgeted Internally Generated Revenue (IGR) by the Kano State Local Governments. Internally Generated Revenue comprises Tax and Non-Tax Revenue. The aggregate tax revenue budget was **₦1.00** billion while the total non-tax revenue budget was **₦6.33** billion, making a total of **₦7.33** billion budgeted IGR. The actual tax revenue collected amounted to **₦253** million representing 3.45% of the budgeted amount and **₦3.3** billion was generated from non-tax revenue equivalent to 45%.

Therefore, the aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at **₦3.5** billion, 48.44% performance when compared with total budgeted IGR. The enactment of the Kano State and local government revenue administration law 2021 (1443A.H) which seek for the harmonization, codification and modernization of the tax and revenue laws have boosted IGR. The recent inauguration of the Kano State and Local Government revenue harmonization committee on land use charge of which tenement rate is a basic component has greatly minimized leakages and contributed to the increase in the internal revenue derive of the Local Government councils.

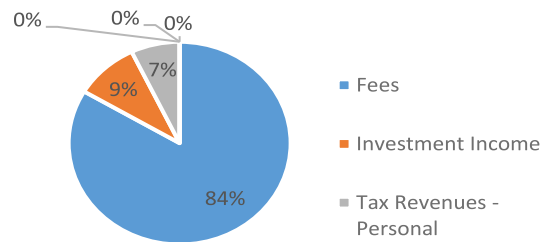


Table 3: Internally Generated Revenue Out-turn by Source

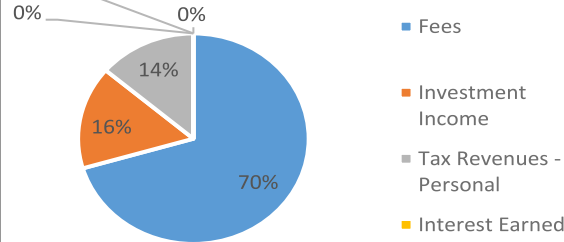
What Revenues did we collect within the State (Internally Generated Revenues), and how does it compare to our Budget?							
IGR	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Tax Revenues	1,008,722,574	1,008,722,574	253,015,472	755,707,102	25%	240,562,764	105%
Tax Revenues - Personal	1,008,722,574	1,008,722,574	253,015,472	755,707,102	25%	240,562,764	105%
Tax Revenue - Other	-	-	-	-	-	-	-
Non-Tax Revenues	6,334,161,615	6,334,161,615	3,304,046,716	3,030,114,899	52%	637,491,442	518%
Licenses	-	-	-	-	-	-	-
Mining Rent	-	-	-	-	-	-	-
Fees	5,173,364,728	5,173,364,728	2,970,579,775	2,202,784,953	57%	373,541,748	795%
Fines	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Earnings	-	-	-	-	-	-	-
Rent On Government Buildings	-	-	-	-	-	-	-
Rent on Land and Others	-	-	-	-	-	-	-
Repayments	-	-	-	-	-	-	-
Investment Income	1,160,046,887	1,160,046,887	333,466,942	826,579,946	29%	263,949,694	126%
Interest Earned	750,000	750,000	-	750,000	0%	-	-
Reimbursement	-	-	-	-	-	-	-
Miscellaneous Income	-	-	-	-	-	-	-
Total IGR	7,342,884,189.57	7,342,884,190	3,557,062,188	3,785,822,001	48%	878,054,205	405%

* Variance and Performance measured against
2024 Final Budget

Top 5 IGR Sources - 2024 Original Budget



Top 5 IGR Sources - 2024 Final Budget



Top 5 IGR Sources - 2024 Actual Amount

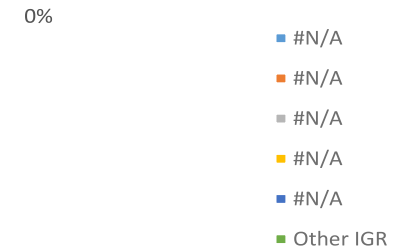




Table 4: Top ten LGAs by IGR out-turn

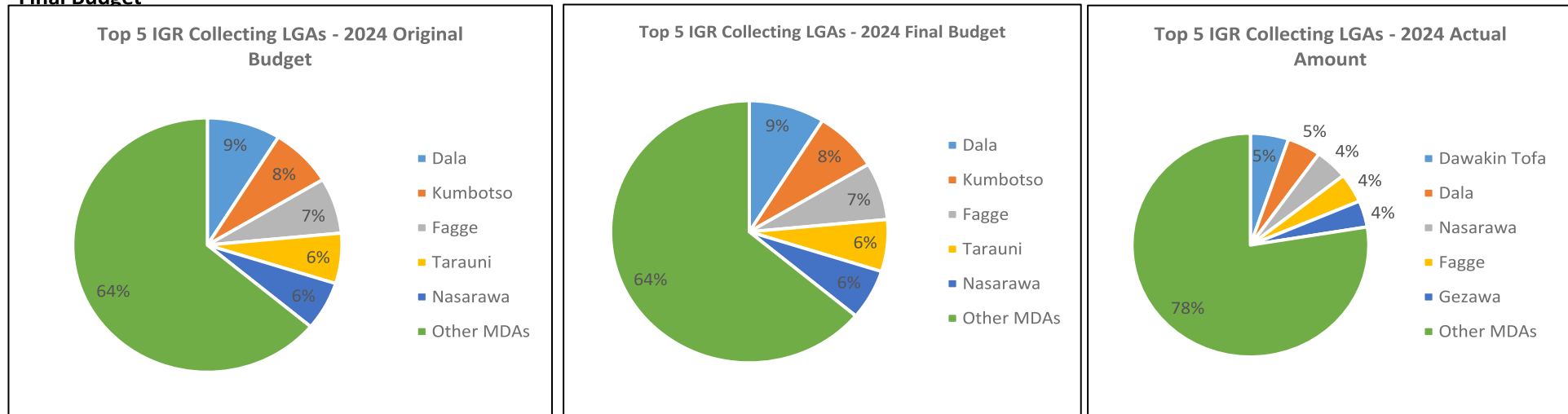
Table 4 presents the top ten LGAs by IGR outturn in 2024. As indicated in the table, Dawakin Tofa generated the highest revenue of ₦186 million, followed by Dala =N=163 million, Nassarawa =N=160 million, Fagge =N=150 million, Gezawa =N=135 million, Kano Municipal =N=121 million, Kumbotso =N=113 million, Tarauni =N=110 million, Bichi =N=98 million and Dawakin Kudu with total IGR outturn of =N=91 million.



Who was responsible for collecting our Internally Generated Revenues, and how did they Perform?

IGR Collecting LGAs (Top 10)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Dawakin Tofa	197,959,601	197,959,601	186,094,354	- 11,865,247	94%	61,099,750	205%
Dala	650,438,182	650,438,182	163,681,422	- 486,756,760	25%	72,577,036	126%
Nasarawa	454,212,500	454,212,500	160,546,329	- 293,666,171	35%	106,860,418	50%
Fagge	520,917,153	520,917,153	150,644,391	- 370,272,762	29%	102,085,696	48%
Gezawa	191,182,480	191,182,480	135,689,520	- 55,492,960	71%	27,490,695	394%
Kano Municipal	342,390,053	342,390,053	121,684,979	- 220,705,073	36%	51,460,318	136%
Kumbotso	553,907,963	553,907,963	113,064,461	- 440,843,502	20%	86,369,250	31%
Tarauni	469,834,298	469,834,298	110,953,362	- 358,880,936	24%	61,635,945	80%
Bichi	61,725,509	61,725,509	98,141,229	36,415,720	159%	2,679,450	3563%
Dawakin Kudu	289,029,500	289,029,500	91,596,947	- 197,432,552	32%	59,164,105	55%
Other Revenue Collecting Agencies	3,611,286,952	3,611,286,952	2,224,965,194	- 1,386,321,758	62%	1,368,577,337	63%
Total Internally Generated Revenue	7,342,884,190	7,342,884,190	3,557,062,188	- 3,785,822,001	48%	2,000,000,000	78%

* Variance and Performance measured against 2024 Final Budget





Section 3: Expenditure Out-turn

Table 5 below shows the expenditure out-turn, which indicates a total sum of **₦358.5** billion as the approved budget for the year 2024 which comprises the recurrent and capital expenditures with actual spending of **₦299.11** billion equivalent to 83%.

Accordingly, **₦148.05** billion was spent on capital expenditure, equivalent to 76% as against the estimated **₦195.64** billion. Whereas **₦151.06** billion was spent on recurrent expenditure against the budget estimate of **₦162.84** billion, equivalent to 92.8%.

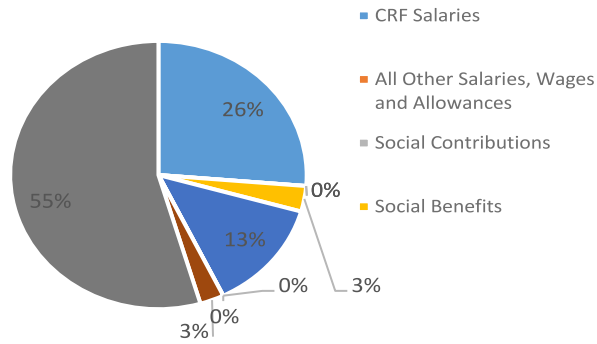
It should be noted that 58.7% of the total actual expenditure was incurred on recurrent expenditure while the remaining 41.3% was expended on capital expenditure.

Table 5 Expenditure Out-turn

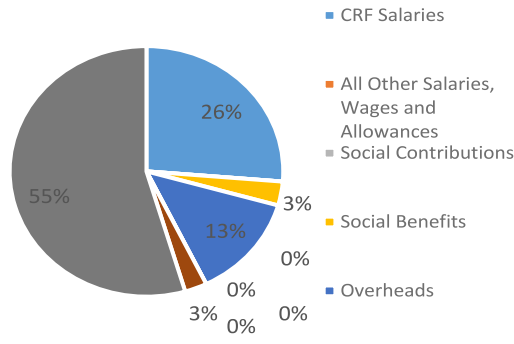
What did we spend our Resources on?							
FAAC Revenue	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	2023 Actual Amount	Growth in 2024
Personnel	105,339,187,109	105,339,187,109	105,937,875,535	- 598,688,426	101%	79,392,746,368	33%
CRF Salaries	94,293,643,025	94,293,643,025	96,684,176,099	- 2,390,533,074	103%	74,331,701,671	30%
All Other Salaries, Wages and Allowances	-	-	-	-		-	
Social Contributions	-	-	-	-		-	
Social Benefits	11,045,544,084	11,045,544,084	9,253,699,436	1,791,844,648	84%	5,061,044,697	83%
Other Recurrent	57,497,582,539	57,497,582,539	45,129,000,556	12,368,581,983	78%	34,309,974,621	32%
Overheads	48,084,181,303	48,084,181,303	35,328,266,970	12,755,914,334	73%	21,927,797,292	61%
Public Debt Charges	-	-	1,910,840,202	- 1,910,840,202		6,506,177,811	-71%
Transfers of State IGR to LGCs	-	-	-	-		-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	9,413,401,235	9,413,401,235	7,889,893,383	1,523,507,852	84%	5,875,999,518	34%
Capital	195,642,355,982	195,642,355,982	148,050,501,581	47,591,854,401	76%	18,865,280,303	685%
Total Expenditure	358,479,125,630	358,479,125,630	299,117,377,672	59,361,747,958	83%	132,568,001,293	126%
* Variance and Performance measured against 2024 Final Budget							



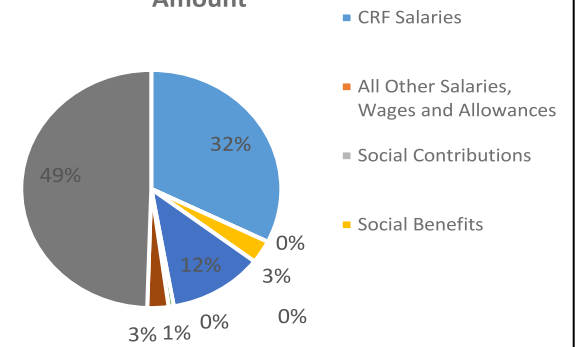
Expenditure by Type - 2024 Original Budget



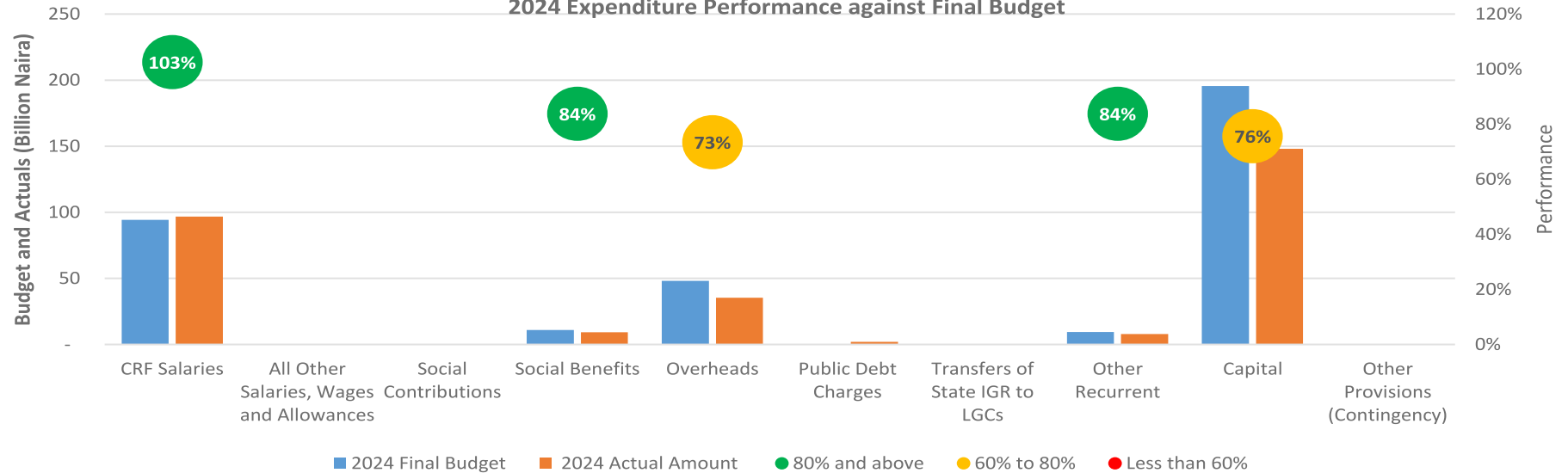
Expenditure by Type - 2024 Final Budget



Expenditure by Type - 2024 Actual Amount



2024 Expenditure Performance against Final Budget



Expenditure by Type - 2024 Original Budget

Expenditure by Type - 2024 Final Budget

Expenditure by Type - 2024 Actual Amount

2024 Expenditure Performance against Final Budget



Section 4: Audit Findings

This section outlines the findings from the Audit process on 2024 fiscal year budget implementation, including queries, unremitted funds, etc. The Auditor General's report includes revenue and expenditure and findings as contained in the audited financial statement.

A) Recurrent Expenditure

❖ LOCAL GOVERNMENTS INTERNAL AUDIT

During the period under review, it was observed that the Internal Audit Units of the 44 Local Governments have perform their responsibilities of protecting the assets and interest of the Local Governments as spelt out in Financial Memoranda 40.3 – 40.1 below expectation. Similarly, majority of the Internal Auditors have failed to draw up Audit Programmes or issue any Internal Audit Report.

❖ NON-REMITTANCE OF 10% IGR TO 44 LOCAL GOVERNMENTS

It was observed that the Kano State Ministry of Finance failed to remit the Statutory 10% of its Internally Generated Revenue to the 44 Local Government Councils for the 2024 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 House of Assembly of the State***'.

B) Capital Expenditure

❖ PROCUREMENT OF 440 NUMBER SHOPS AT DANGWAURO MARKET BY THE 44 LOCAL GOVERNMENT COUNCILS OF KANO STATE

The resolution made by the Honourable House on the procurement of 440 number shops at Dangwauro market was not implemented by the Ministry for Local Governments.



Table 6: Top Audit Queries

Was all of our expenditures executed in line with the laws and regulations of the State?					
Details of Expenditure	No. of Queries	Nature of Queries	Amount Queried	Total Cash Expenditure	Percentage (%)
Procurement of Fuel	44	Un-receipted fuel Expenses	712,370	712,370	100%
Empowerment and Skill Acquisition Programme	17	Undocumented Expenditure on Empowerment and Skill Acquisition Programme	96,122,782	96,122,782	100%
Payment of security surveillance and special prayers	44	Undocumented expenditure on security surveillance and special prayers	31,005,610	31,005,610	100%
Internal Control	44	Weakness in the Internal Control System	-	-	
Total for All Audit Findings	149	-	127,840,762	127,840,762	



Section 5: Audited Financial Statements

This section outlines a breakdown of the 44 Local Governments audited public expenditure and revenue for the fiscal year under review. The expenditure budgeted figures, consolidated revenue fund and audited cash flow statement based on the audited financial statement are re-presented here for citizens' understanding.

The table below elucidates the revenue and expenditure for the year 2024.

- The 44 Local Governments Statutory Allocation for the year was less than the projected figure by **₦156.1** billion, while Other Federation Account Distribution surpasses the budgeted estimate by **₦77.9** billion as a result of the rise in the price of crude oil. There was also a surplus of **₦25.9** billion in **value-added tax compared with the projected figure.**
- There was a decrease in Independent Non-Tax Revenue by **₦2.2 billion against the approved budget**, due to the unrealistic budget estimate.
- The total actual expenditure was **₦299.1** billion which represents 83.4% of the approved budget of **₦358.5** billion. However, 58.7% of the total expenditure was on recurrent while the remaining 41.3% was on capital.
- The closing balance as at 31st December, 2024 stood at **₦6.5** billion.

The table below illustrates the breakdown of revenue and expenditure for the year 2024



Table 7 Statement of Income and Expenditure

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	2	54,572,878,954.88	10,698,774,302.92
1,008,722,574.43	Tax Revenue		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



Table 8: Assets and 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>		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



Section 6: Top 10 LGAs by Expenditure

This section outlines the approved budget and actual expenditure in respect of the 44 local government councils for implementation of the fiscal year 2024 budget.

Recurrent Expenditure

The approved total recurrent expenditure as shown in table 10 (a) stood at N162 billion while the actual expenditure was N151 billion, representing 93% performance. Accordingly, the budgeted personnel cost was N105.3 billion slightly against the actual of N105.9 billion-representing 101% performance, while approved overhead cost stood at 57 billion against the actual of 45 billion, implying 78% performance.

Capital Expenditure

The approved total capital expenditure as indicated in table 10 (b) below was 195 billion against the actual of 148 billion, representing 76% performance.

Total Expenditure

Table 10 (c) presents the top ten LGAs by expenditure amounting to =N=88.914 billion in 2024. As indicated in the table, Nassarawa spent the highest of N11.456 billion, followed by Kiru =N=10.869 billion, Makoda =N=9.915 billion, Takai =N=8.777 billion, Sumaila =N=8.734 billion, Rogo =N=8.412 billion, Garun Malam =N=8.381 billion, Doguwa =N=8.252 billion, Kibiya =N=7.813 billion and Karaye =N=6.3 billion.



Table 10 Recurrent Expenditure

Recurrent Expenditure								
Recurrent Expenditure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure	
Salaries & Wages	94,293,643,025	94,293,643,025	96,684,176,099	- 2,390,533,074	103%	58%	64%	
Social Benefits	11,045,544,084	11,045,544,084	9,253,699,436	1,791,844,648	84%	7%	6%	
Overhead Cost	48,084,181,303	48,084,181,303	35,328,266,970	12,755,914,334	73%	30%	23%	
Grants & Contributions	9,413,401,235	9,413,401,235	7,889,893,383	1,523,507,852	84%	6%	5%	
Subsidies General	-	-	-	-		0%	0%	
Domestic Interest/Discount	-	-	1,910,840,202	1,910,840,202		0%	1%	
Transfer to other Fund	-	-	-	-		0%	0%	
Total Expenditure	162,836,769,648	162,836,769,648	151,066,876,091	11,769,893,557	93%			

* Variance and Performance measured against 2024 Final Budget

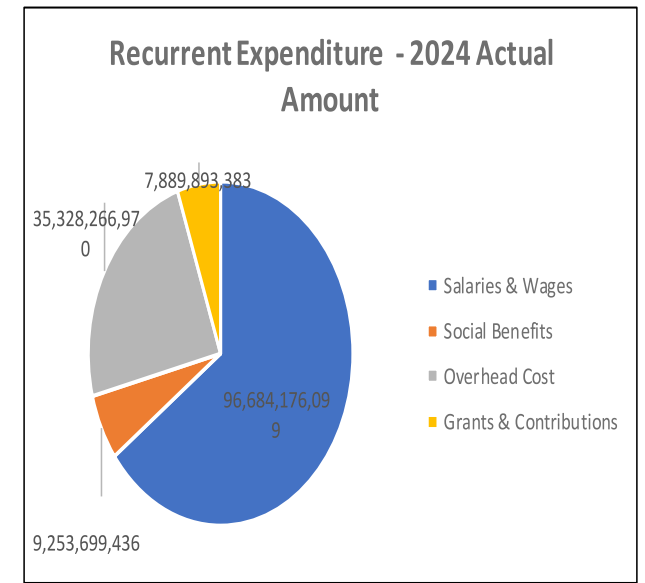
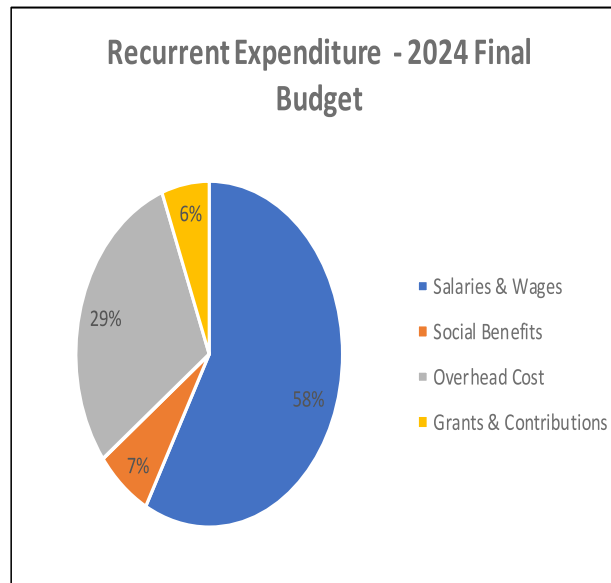
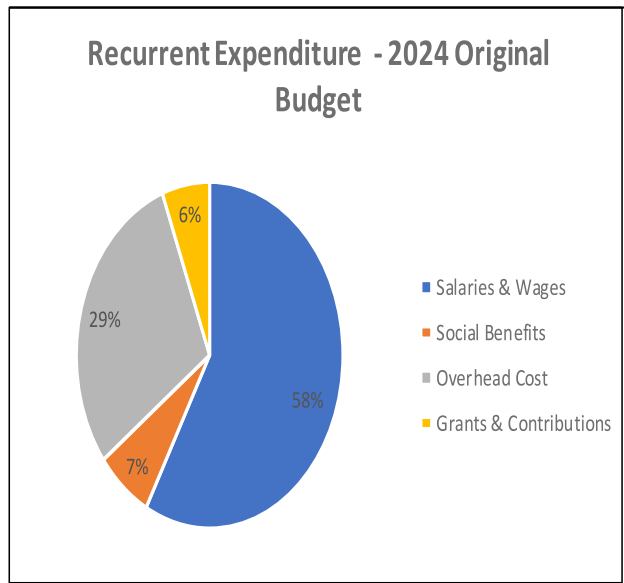




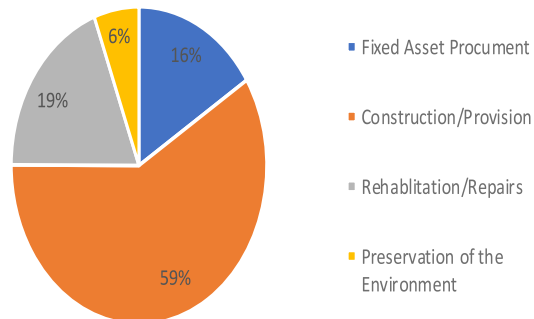
Table 10 Capital Expenditure

Capital Expenditure

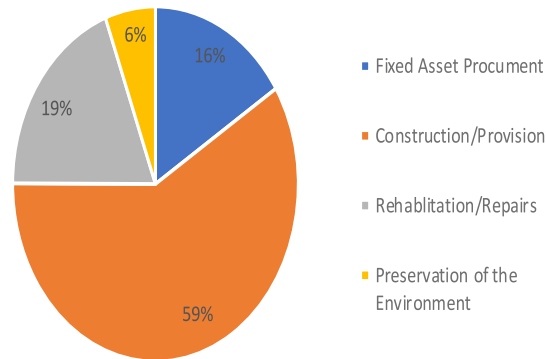
Capital Expenditure	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Fixed Asset Procurement	28,508,128,405	28,508,128,405	19,267,436,353	9,240,692,052	68%	15%	13%
Construction/Provision	105,503,453,770	105,503,453,770	97,406,859,144	8,096,594,625	92%	54%	66%
Rehabilitation/Repairs	34,343,060,968	34,343,060,968	22,035,799,986	12,307,260,982	64%	18%	15%
Preservation of the Environment	10,174,725,193	10,174,725,193	3,486,121,681	6,688,603,512	34%	5%	2%
Other Capital Project	917,558,826	917,558,826	161,521,636	756,037,190	18%	0%	0%
Liability/Equities	16,195,428,821	16,195,428,821	5,692,762,780	10,502,666,041	35%	8%	4%
Total Expenditure	195,642,355,982	195,642,355,982	148,050,501,581	47,591,854,401	76%	100%	100%

* Variance and Performance measured against 2024 Final Budget

Capital Expenditure - 2024 Original Budget



Capital Expenditure - 2024 Final Budget



Capital Expenditure - 2024 Actual Amount

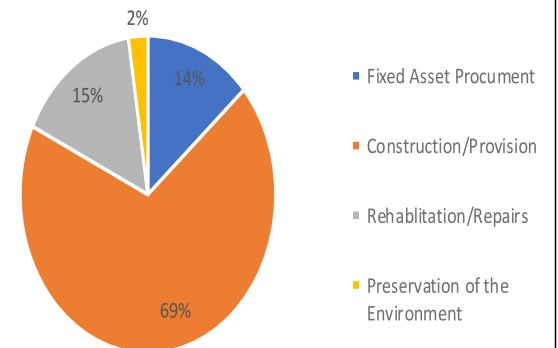




Table 10: Top 10 LGAs by Expenditure

Total Expenditure by LGAs							
Expenditure by LGs (Top 10 by Value)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
KIRU	7,013,598,493	7,013,598,493	10,869,425,879	- 3,855,827,386	155%	1.96%	3.63%
MAKODA	7,966,369,814	7,966,369,814	9,915,901,391	- 1,949,531,577	124%	2.22%	3.32%
NASSARAWA	10,734,298,361	10,734,298,361	11,457,434,079	- 723,135,718	107%	2.99%	3.83%
DOGUWA	5,468,705,769	5,468,705,769	8,252,494,950	- 2,783,789,181	151%	1.53%	2.76%
SUMAILA	6,672,302,221	6,672,302,221	8,734,534,665	- 2,062,232,444	131%	1.86%	2.92%
ROGO	7,428,328,684	7,428,328,684	8,412,169,303	- 983,840,619	113%	2.07%	2.81%
TAKAI	5,448,820,915	5,448,820,915	8,777,158,897	- 3,328,337,982	161%	1.52%	2.93%
KARAYE	7,292,056,225	7,292,056,225	6,300,180,267	991,875,957	86%	2.03%	2.11%
GARUN MALAM	6,070,056,196	6,070,056,196	8,381,746,094	- 2,311,689,898	138%	1.69%	2.80%
KIBIYA	5,738,428,607	5,738,428,607	7,813,197,432	- 2,074,768,825	136%	1.60%	2.61%
Other LGAs	288,646,160,345	288,646,160,345	210,203,134,714	78,443,025,631	73%	80.52%	70.27%
Total Expenditure	358,479,125,630	358,479,125,630	299,117,377,672	59,361,747,958	83%		



Top Value Capital Projects

This section outlines information on the largest capital projects in the local governments approved budget, and the actual expenditure from the implementation of the fiscal year. The table shows some top value projects implemented in the 2024 fiscal year at various stages. Out of the projects listed, nine (9) were completed, while the remaining eight (8) are on-going. The construction of the Dan'agundi flyover at BUK road is ongoing. Out of the **total amount ₦12.7 billion** budgeted, the sum of **₦11.1 billion** was expended. Also, the project for the Dualization of Government House to Daula round about was completed. Out of the total amount =N=4.320 billion budgeted, the sum of =N=1.851 billion was spent.



Largest Projects

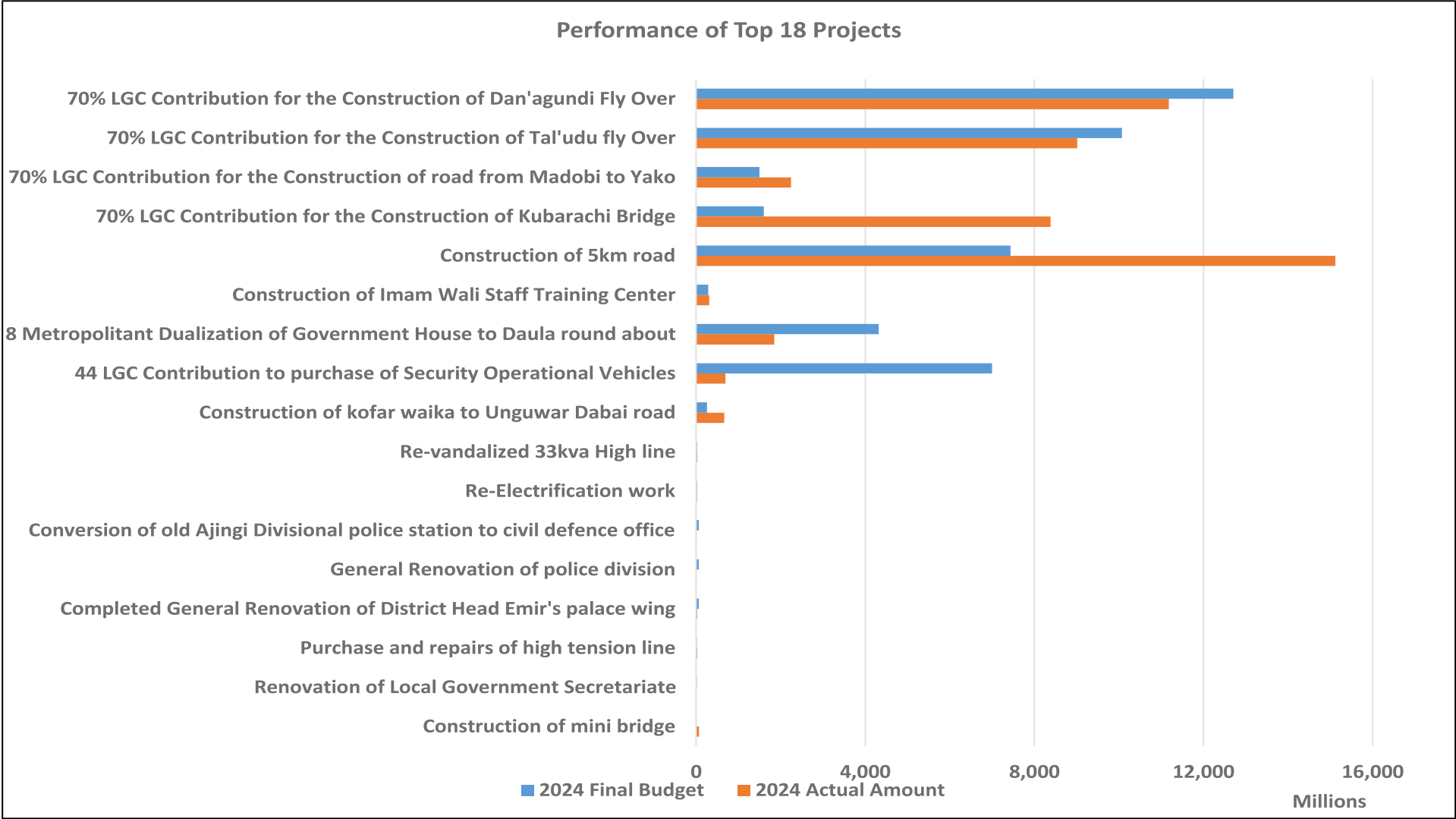
What major Investments did we make?

Top 18 Projects (Government Priority)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
70% LGC Contribution for the Construction of Dan'agundi Fly Over	6,709,230,000	12,709,230,000	11,182,050,033	1,527,179,967	88%	Kano Municipal	Ongoing
70% LGC Contribution for the Construction of Tal'udu fly Over	6,071,313,051	10,071,313,051	9,018,427,145	1,052,885,906	90%	Gwale	Ongoing
70% LGC Contribution for the Construction of road from Madobi to Yako	1,500,000,000	1,500,000,000	2,246,973,343	- 746,973,343	150%	Madobi	Ongoing
70% LGC Contribution for the Construction of Kubarachi Bridge	1,600,000,000	1,600,000,000	8,383,709,060	- 6,783,709,060	524%	Madobi	Ongoing
Construction of 5km road	1,466,000,000	7,435,806,970	15,123,009,424	- 7,687,202,454	203%	Across the 44 LGA'S	Ongoing
Construction of Imam Wali Staff Training Center	286,000,000	286,000,000	308,503,598	- 22,503,598	108%	Gwale	Ongoing
8 Metropolitan Dualization of Government House to Daula round about	1,320,000,000	4,320,000,000	1,851,405,769	2,468,594,231	43%	Nassarawa	Complete
44 LGC Contribution to purchase of Security Operational Vehicles	7,000,000,000	7,000,000,000	695,372,273	6,304,627,727	10%	Across the 44 LGA'S	Ongoing
Construction of kofar waika to Unguwar Dabai road	255,000,000	255,000,000	663,497,519	- 408,497,519	260%	Dala	Ongoing
Re-vandalized 33kva High line	25,000,000	25,000,000	27,549,600	- 2,549,600	110%	Sumaila	Complete
Re-Electrification work	20,000,000	20,000,000	19,926,308	73,693	100%	Ajingi	Complete
Conversion of old Ajingi Divisional police station to civil defence office	60,000,000	60,000,000	12,634,142	47,365,858	21%	Ajingi	Complete
General Renovation of police division	60,000,000	60,000,000	12,634,142	47,365,858	21%	Ajingi	Complete
Completed General Renovation of District Head Emir's palace wing	60,000,000	60,000,000	27,459,786	32,540,214	46%	Albasu	Complete
Purchase and repairs of high tension line	15,000,000	15,000,000	26,582,350	- 11,582,350	177%	Bebeji	Complete
Renovation of Local Government Secretariat	15,000,000	15,000,000	7,643,170	7,356,830	51%	Bebeji	Complete
Construction of mini bridge	10,000,000	10,000,000	70,420,296	- 60,420,296	704%	Doguwa	Complete
Others Capital Expenditure	169,169,812,931	150,200,005,961	98,372,703,625	51,827,302,337	65%		
Total Capital Expenditure	195,642,355,982	195,642,355,982	148,050,501,581	47,591,854,401	76%		



Largest Projects Graph

* Variance and Performance measured against 2024 Final Budget





CITIZEN AND GENDER-BASED NOMINATED PROJECTS - IMPLEMENTATION STATUS REPORT.

This section shows the financial information related to approved budget and actual expenditure incurred on top citizen nominated and gender-based projects during the fiscal year 2024. The approved budget for citizens nominated projects stood at 6.1 billion against the actual of 6.3 billion. Similarly, the approved budget for GESI projects stood at 172 billion against the actual of 50 million.

CITIZENS NOMINATED PROJECTS

The 20 Citizens nominated projects include purchase of 500KVA transformers, rural access and mobility road across the LGAs, construction of bridge at Alajawa, drainage and slabs, feeder roads, toilets, office and interlocking, motor park and two offices, slaughter house, 1.8 kilometre feeder road and rehabilitation of Bunkure-Gwamma to Bono 12.2 kilometre feeder road, repairs of tractors, construction of 20 numbers bed capacity health post, crossing, connection and extension of water pipeline, town gate drainage, Culvert and interlocking, dispensary and maternity block, rehabilitation of 165 number hand-boreholes, 6 number boreholes, renovation/completion of health centres and renovation of health clinics.

GENDER-BASED NOMINATED PROJECTS

The four gender-based projects nominated were construction of skills acquisition centre and wall fencing, dispensary and maternity block at Ungogo respectively, and renovation of craft school and distribution of Soya beans as family support to widows/orphans at Bagwai.



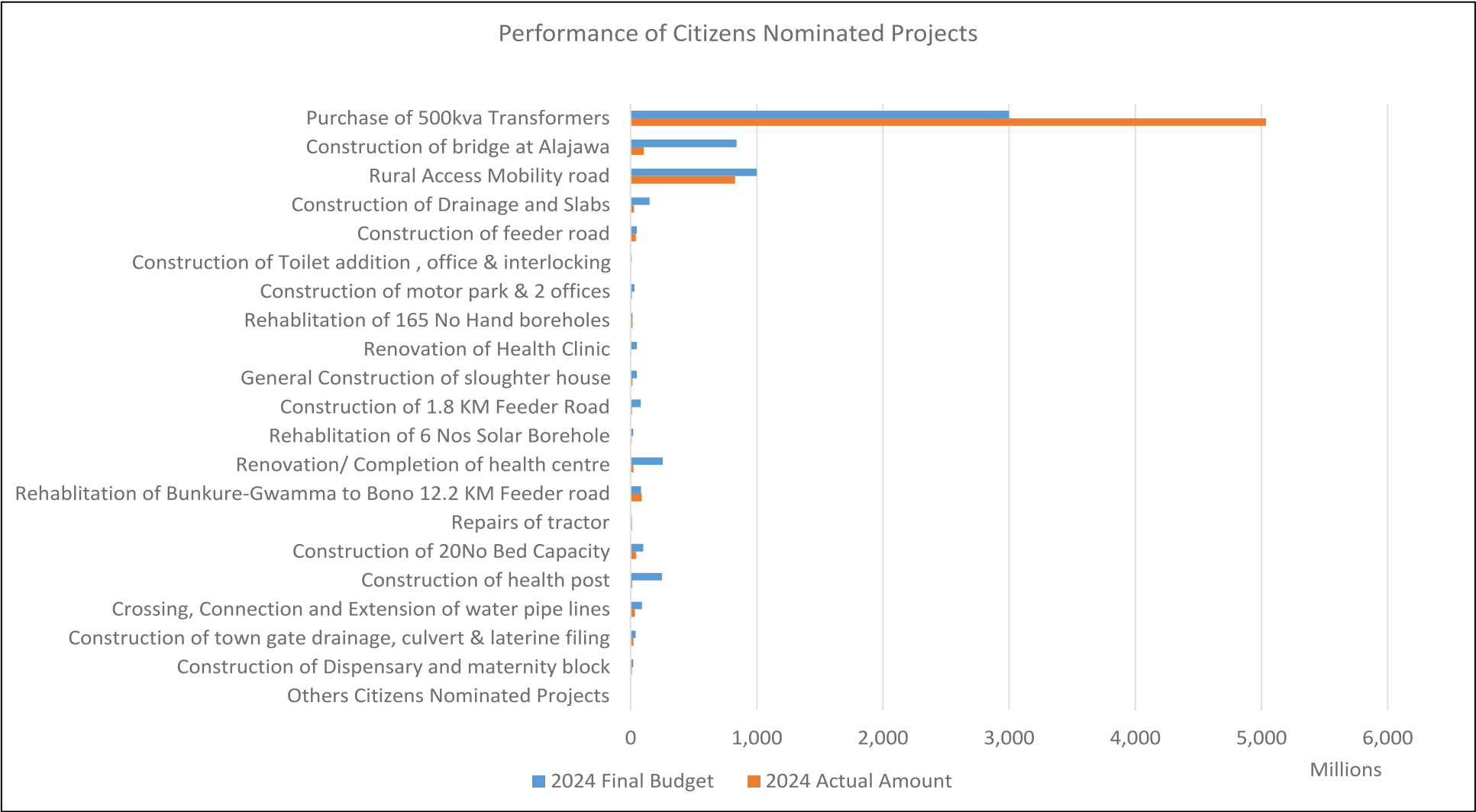
Citizen-Nominated Projects- Implementation Status Report

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Location (LG)	Status
Purchase of 500kva Transformers	3,000,000,000	3,000,000,000	5,037,812,500	- 2,037,812,500	168%	Across the 44 LGA'S	Complete
Construction of bridge at Alajawa	839,645,392	839,645,392	104,571,307	735,074,085	12%	Minjibir	Complete
Rural Access Mobility road	1,000,000,000	1,000,000,000	827,789,649	172,210,351	83%	Across the 44 LGA'S	Ongoing
Construction of Drainage and Slabs	150,000,000	150,000,000	26,000,000	124,000,000	17%	Dala	Complete
Construction of feeder road	50,000,000	50,000,000	42,516,370	7,483,630	85%	Gwarzo	Complete
Construction of Toilet addition , office & interlocking	10,000,000	10,000,000	4,012,311	5,987,689	40%	Kumbotso	Complete
Construction of motor park & 2 offices	30,000,000	30,000,000	10,934,074	19,065,926	36%	Makoda	Complete
Rehabilitation of 165 No Hand boreholes	15,000,000	15,000,000	15,000,000	-	100%	Takai	Complete
Renovation of Health Clinic	50,000,000	50,000,000	7,802,611	42,197,389	16%	Tudun wada	Complete
General Construction of slaughter house	50,000,000	50,000,000	14,500,588	35,499,412	29%	Ajingi	Complete
Construction of 1.8 KM Feeder Road	80,000,000	80,000,000	11,646,726	68,353,274	15%	Bagwai	Complete
Rehabilitation of 6 Nos Solar Borehole	20,000,000	20,000,000	8,325,100	11,674,900	42%	Bebeji	Complete
Renovation/ Completion of health centre	255,000,000	255,000,000	23,446,911	231,553,089	9%	Bichi	Complete
Rehabilitation of Bunkure-Gwamma to Bono 12.2 KM Feeder road	82,000,000	82,000,000	89,499,733	- 7,499,733	109%	Bunkure	Complete
Repairs of tractor	10,000,000	10,000,000	11,527,361	- 1,527,361	115%	Rimin Gado	Complete
Construction of 20No Bed Capacity	100,000,000	100,000,000	44,642,256	55,357,744	45%	Takai	Complete
Construction of health post	250,000,000	250,000,000	13,244,274	236,755,726	5%	Tarauni	Complete
Crossing, Connection and Extension of water pipe lines	90,058,715	90,058,715	34,535,500	55,523,215	38%	Tsanyawa	Complete
Construction of town gate drainage, culvert & laterite filing	40,000,000	40,000,000	23,684,895	16,315,105	59%	Ungogo	Complete
Construction of Dispensary and maternity block	20,000,000	20,000,000	10,595,538	9,404,462	53%	Ungogo	Complete
Others Citizens Nominated Projects	-	-	-	-			
Total Value of Citizens Nominated Projects	6,141,704,107	6,141,704,107	6,362,087,704	- 220,383,597	104%		



Citizen Nominated Projects Graph

* Variance and Performance measured against 2024 Final Budget





Section 9 Gender, Equity and Social Inclusion (GESI) Projects

This section outlines the financial information on local governments allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

Kano State local governments in its 2024 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 4 projects identified as reflecting ‘Gender, Equity and Social Inclusion’, all were completed in 2024.

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?							
Gender, Equity and Social Inclusion (GESI) Projects	2024 Original Budget	2024 Final Budget	2024 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Construction of skill acquisition center and wall fencing	130,000,000	130,000,000	29,834,517	100,165,483	23%	Ungogo	Complete
Construction of Dispensary and maternity block	20,000,000	20,000,000	10,595,538	9,404,462	53%	Ungogo	Complete
Renovation of Craft School	17,788,440	17,788,440	9,385,126	8,403,314	53%	Bagwai	Complete
Distribution of Soya beans as family support to widows / orphans	5,000,000	5,000,000	250,000	4,750,000	5%	Bagwai	Complete
Total Value of GESI Projects	172,788,440	172,788,440	50,065,181	122,723,259			

* Variance and Performance measured against 2024 Final Budget



Performance of GESI Projects

