Kano State Local Governments

CITIZENS' ACCOUNTABILITY REPORT ON THE AGGREGATED AUDITED FINANCIAL STATEMENTS OF THE 44 LOCAL GOVERNMENT COUNCILS

FOR THE YEAR 2025

November 2026



THE EXECUTIVE GOVERNOR OF KANO STATE

Engr. Abba Kabir Yusuf



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



HON. CHAIRMAN
PUBLIC ACCOUNT COMMITTEE (PAC)
Mohammad Tukur Fagge



THE Ag. AUDITOR GENERAL
FOR LOCAL GOVERNMENTS
Muhammad Ubalio Chiroma CNA



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

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About the Citizen's Accountability Report

A Citizens' Accountability Report (CAR) is a series of graphic and tabular illustrations of the contents of the Aggregated 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 aggregated 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) 2025 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 or amendment).
- **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.

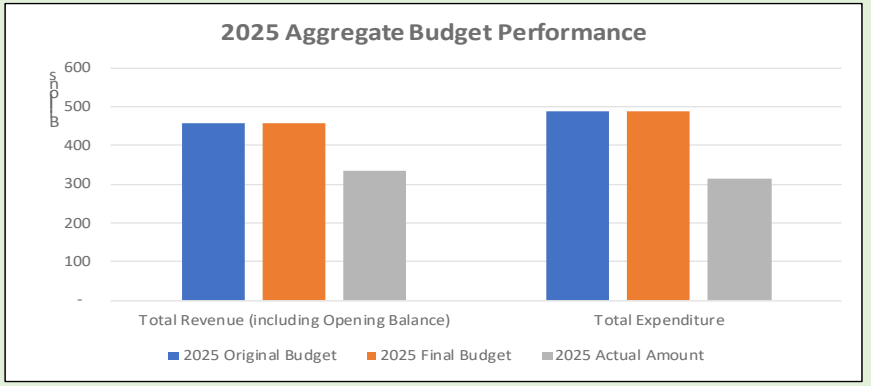
Executive Summary

The 2025 Kano State Local Governments budget tagged as "Budget of Economic Realism & Empowerment" was approved by the Kano State House of Assembly (HR.111) on the 22nd of December 2025 which by the Islamic calendar was the 2nd day of Rajab1447AH.

The total budget size stood at ₦458.2 billion, while the actual revenue generated was ₦335.5 billion, indicating 73% performance against the approved budget. The actual expenditure amounting to ₦312,8 billion represents 64% performance against the budget, with the Personnel emoluments of =N=154.9 billion, other recurrent costs =N=68 billion and capital expenditure of =N=89.9 billion reflecting performances of 110%, 90% and 33% against the approved budget respectively.

In 2025, 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 previous year (2024) due to an increase in both inflows from the Federal Government (as a result of subsidy removal) and Internally Generated Revenue due to 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	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Performance (%)*
Revenue	458,179,079,045	458,179,079,045	335,516,887,450	73%
Expenditure	489,910,842,167	489,910,842,167	312,808,425,504	64%
Personnel	140,366,183,728	140,366,183,728	154,864,533,110	110%
Other Recurrent	75,734,840,173	75,734,840,173	68,048,957,410	90%
Capital	273,809,818,266	273,809,818,266	89,894,934,984	33%



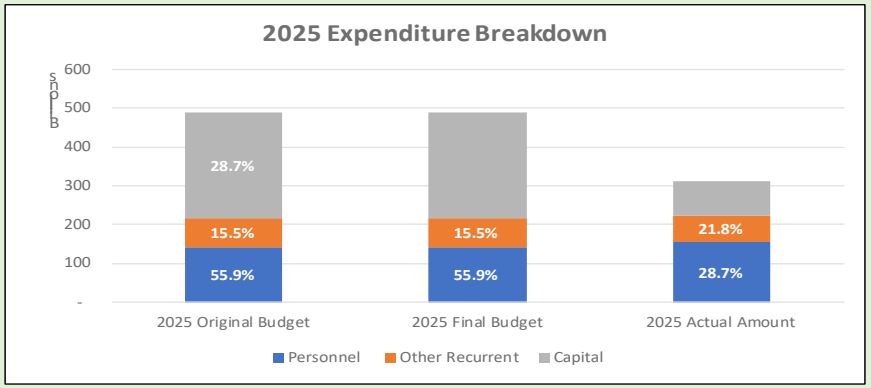
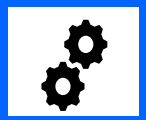


Figure 1: Summary of Revenue Performance

What are our sources for Financing the Budget?	What did we say we would collect in 2025?	How much did we actually collect in 2025?	How was our performance in 2025?	Did we collect more or less in 2025 compared to 2024?
Opening Balance 	N0 Billion	N6.533 Billion		-18%
Federation Account 	N447.266 Billion	N324.597 Billion	73%	22%
Internal Revenue 	N10.537 Billion	N4.386 Billion	42%	23%
Aids and Grants 	N0.376 Billion	N0.001 Billion	0%	-98%
Loans	N0 Billion	N0 Billion		→
Other Sources 	N0 Billion	N0 Billion		→
Total Revenues	N458.179 Billion	N335.517 Billion	73%	21%

Figure 2: Summary of Expenditure Performance

What are we spending our Money on?	What did we say we would spend in 2025?	What did we actually spend in 2025?	How was our performance in 2025?	Did we spend more or less in 2025 compared to 2024?
Personnel 	N140.366 Billion	N154.865 Billion	110%	46%
Overheads 	N65.052 Billion	N56.72 Billion	87%	161%
Debt Service 	N0 Billion	N0.951 Billion		-50%
Other Recurrent	N10.683 Billion	N10.378 Billion	97%	32%
Capital 	N273.81 Billion	N89.895 Billion	33%	-39%
Total Expenditure	N489.911 Billion	N312.808 Billion	64%	5%

Section 1: Budget Out-turn

*The total funds received for the 2025 financial year stood at **₦335.5**billion out of the final approved budget of **₦458.2**billion representing **73%** performance. The total revenue consists of FAAC allocation received and IGR amounting to **₦324.6** billion and **N4.4** billion which were less than the **₦**447.3 billion and **₦**10.5 billion budget.*

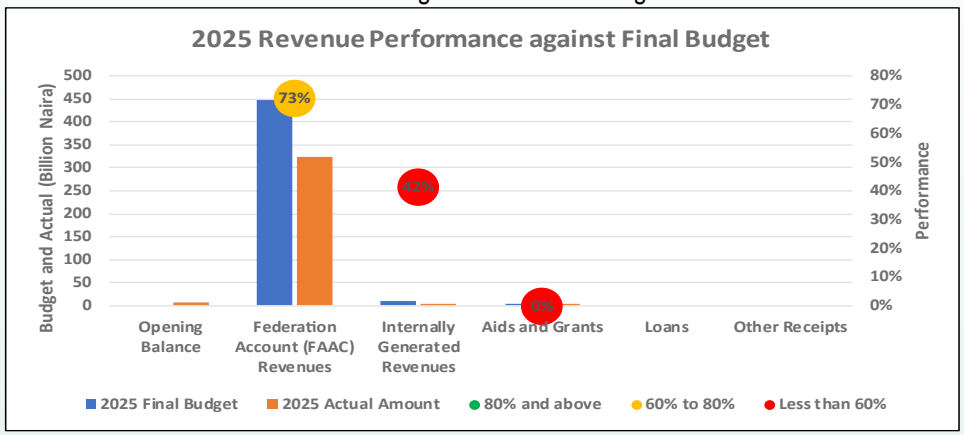
*Moreover, the total actual expenditure was **₦312.8**billion (64%) which is less than the budgeted figure of **₦**489.9 billion which comprises actual capital expenditure of **₦**89.9 billion equivalent to 33% as against the budgeted figure of **₦273.8**billion.The actual personnel cost stood at **₦**154.9 billion (110%) when compared with final approved budget of **₦**140.4 billion, while overhead cost stood at **₦**67 billion (89%) as against final approved budget of **₦**75.7 billion. See the table 1 below:*

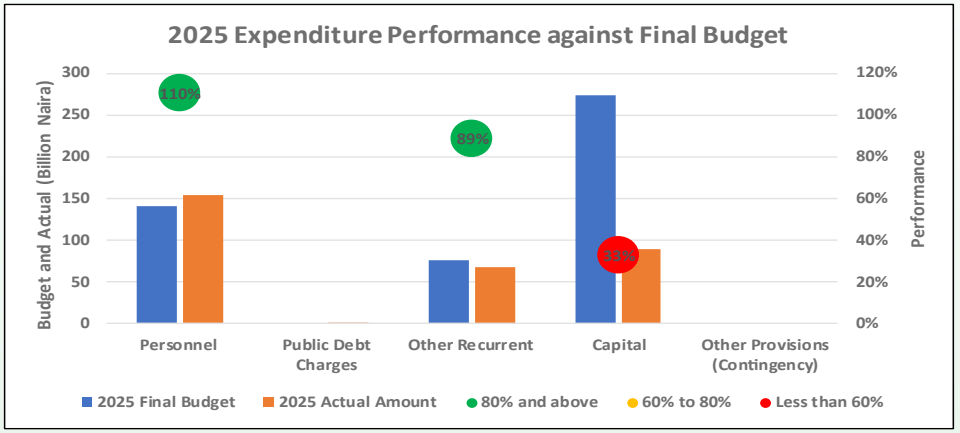
Overview of the Implementation of the Kano State 2025

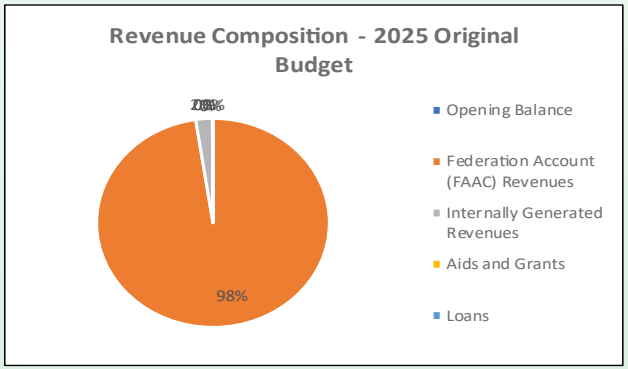
Revenue	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Opening Balance	-	-	6,533,161,181.00	6,533,161,181.00		7,968,190,777.00	-18%
Federation Account (FAAC) Revenues	447,265,524,755	447,265,524,755	324,597,052,383	- 122,668,472,372	73%	266,035,454,151	22%
Internally Generated Revenues	10,537,454,290	10,537,454,290	4,386,173,886	- 6,151,280,404	42%	3,565,515,408	23%
Aids and Grants	376,100,000	376,100,000	500,000	- 375,600,000	0%	20,050,000	-98%
Loans	-	-	-	-		-	
Other Receipts	-	-	-	-		-	
Total Revenue (including Opening Balance)	**458,179,079,045**	**458,179,079,045**	**335,516,887,450**	**- 122,662,191,596**	**73%**	**277,589,210,336**	**21%**

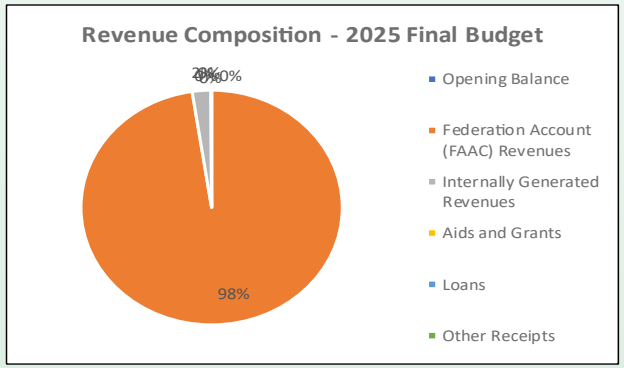
Expenditure	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Personnel	140,366,183,728	140,366,183,728	154,864,533,110	14,498,349,382	110%	105,937,877,535	46%
Public Debt Charges	-	-	950,757,771	950,757,771		1,910,840,202	-50%
Other Recurrent	75,734,840,173	75,734,840,173	67,098,199,639	- 8,636,640,534	89%	43,218,639,413	55%
Capital	273,809,818,266	273,809,818,266	89,894,934,984	- 183,914,883,282	33%	148,050,501,581	-39%
Other Provisions (Contingency)	-	-	-	-		-	
Total Expenditure	**489,910,842,167**	**489,910,842,167**	**312,808,425,504**	**- 177,102,416,663**	**64%**	**299,117,858,732**	**5%**

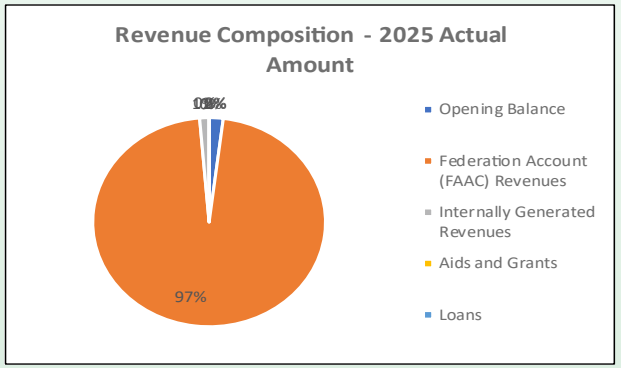
* Variance and Performance measured against 2025 Final Budget

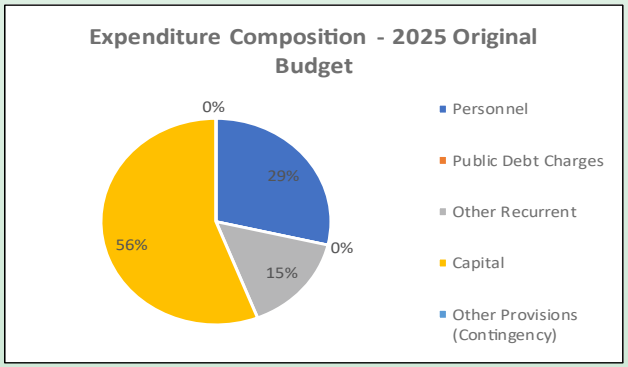


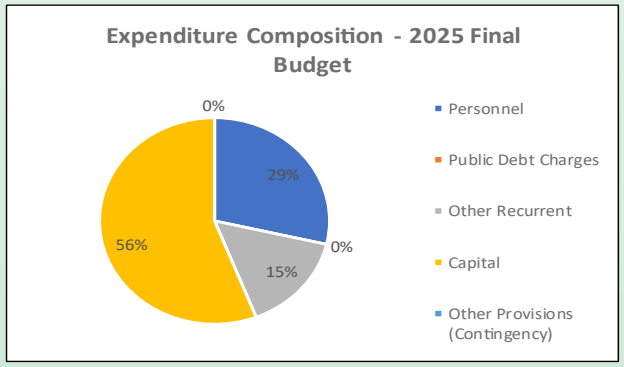


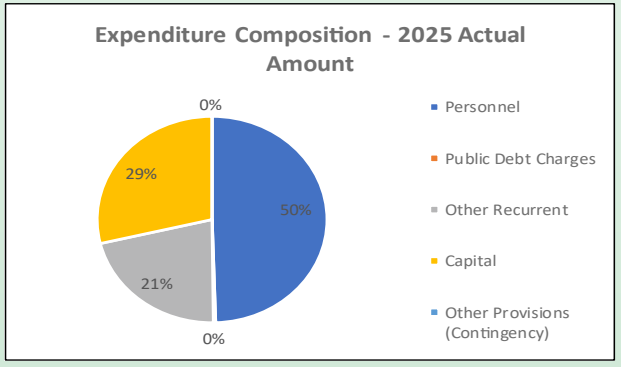












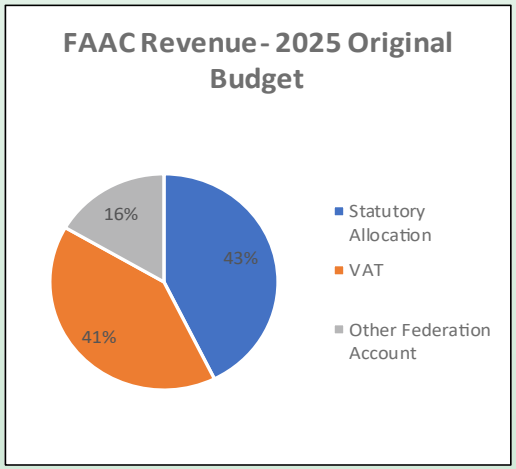
SECTION 2: Section 2 Revenue Out-turn

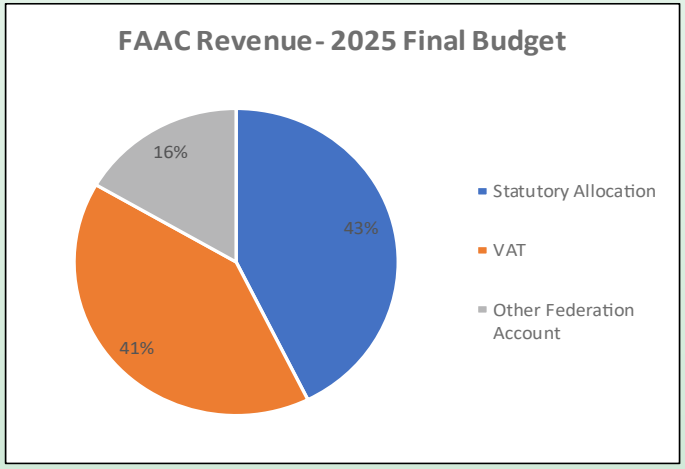
Table 2 below indicates the aggregate actual and budgeted Federation Account Revenue by item, highlighting 'what revenue local governments received from FAAC, and how those receipts compare with the budgeted amount'. In 2025, Kano State local governments got less revenue than the amount in both original and final budget. The total FAAC receipt was ***₦324.6*** *billion, representing a 22% growth over 2024 actual figures.*

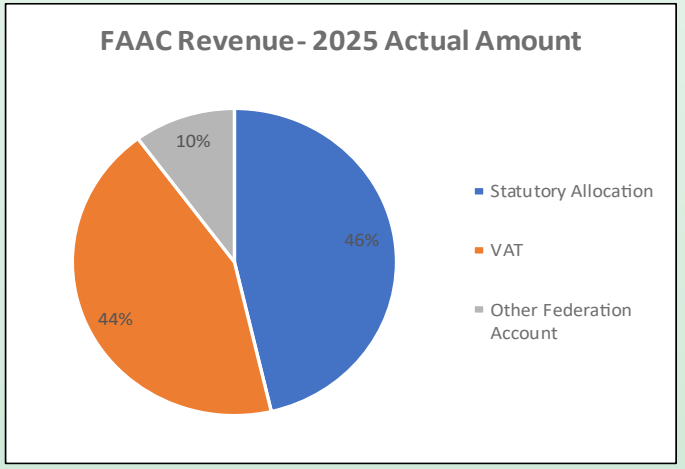
Table 2 Federation Account Revenue Out-turn by Item

What Revenues did we receive from FAAC, and how does it compare to the Budget?							
FAAC Revenue	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**2024 Actual Amount**	**Growth in 2025**
Statutory Allocation	187,989,625,318	187,989,625,318	150,436,929,791	- 37,552,695,526	80%	24,405,179,605	**516%**
VAT	179,052,681,053	179,052,681,053	141,232,076,000	- 37,820,605,053	79%	110,276,538,872	**28%**
Other Federation Account	73,147,140,089	73,147,140,089	32,928,046,591	- 40,219,093,497	45%	131,353,735,674	**-75%**
Total Federation Account Revenues	**440,189,446,460**	**440,189,446,460**	**324,597,052,383**	**- 115,592,394,077**	**74%**	**266,035,454,151**	**22%**

* Variance and Performance measured against 2025 Final Budget







Internally Generated Revenue Out-turn

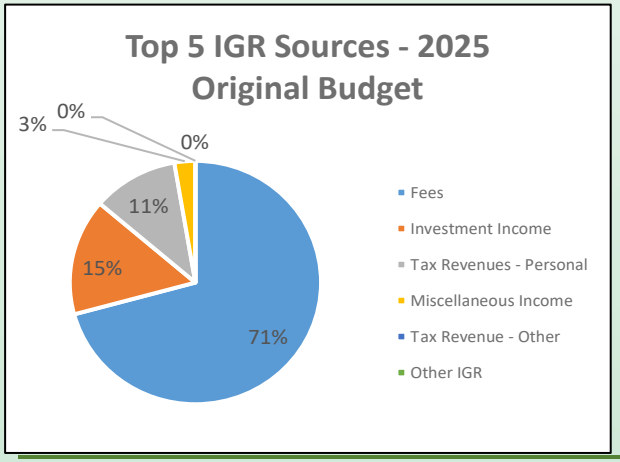
Table 3 below indicates the actual and budgeted Internally Generated Revenue (IGR) by the Kano State Local Governments. Internally Generated Revenue comprises Tax and Non-Tax Revenue. The aggregate tax revenue budget was ***₦944*** *million while the total non-tax revenue budget was* ***₦9.5*** *billion, making a total of* ***₦10.5*** *billion budgeted IGR. The actual tax revenue collected amounted to* ***₦485*** *million representing 51% of the budgeted tax revenue and* ***₦3.9*** *billion was generated from non-tax revenue equivalent to 41% of the budgeted non tax revenue.*

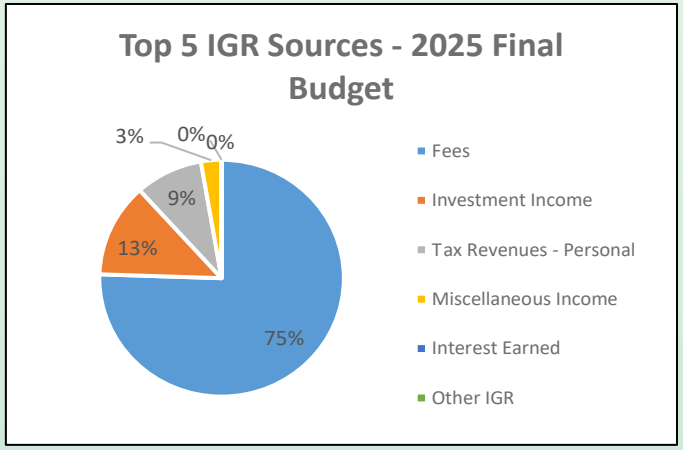
Therefore, the aggregate Internally Generated Revenue (IGR) during the year from both tax and non-tax revenue stood at ***₦****4.4 billion, 42% performance when compared with total budgeted IGR. The enactment of the Kano State and local government revenue administration law 2021 (1443A.H) which seek 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	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**2024 Actual Amount**	**Growth in 2025**
Tax Revenues	**944,078,787**	**944,078,787**	**485,095,648**	**- 458,983,139**	51%	**253,015,472**	
Tax Revenues - Personal	944,078,787	944,078,787	485,095,648	- 458,983,139	51%	253,015,472	
Tax Revenue - Other	-	-	-	-		-	
Non-Tax Revenues	**9,593,375,504**	**9,593,375,504**	**3,901,078,238**	**- 5,692,297,265**	41%	**3,312,499,936**	
Licenses	-	-	-	-		-	
Mining Rent	-	-	-	-		-	
Fees	7,958,396,935	7,958,396,935	3,105,071,506	- 4,853,325,429	39%	2,970,579,775	
Fines	-	-	-	-		-	
Sales	-	-	-	-		-	
Earnings	-	-	-	-		-	
Rent On Government Buildings	-	-	-	-		-	
Rent on Land and Others	-	-	-	-		-	
Repayments	-	-	-	-		-	
Investment Income	1,348,286,069	1,348,286,069	677,862,137	- 670,423,932	50%	333,466,942	
Interest Earned	800,000	800,000	-	- 800,000	0%	-	
Reimbursement	-	-	-	-		-	
Miscellaneous Income	285,892,500	285,892,500	118,144,595	- 167,747,905	41%	8,453,219	
Total IGR	**10,537,454,290**	**10,537,454,290**	**4,386,173,886**	**- 6,151,280,404**	**42%**	**3,565,515,408**	

* Variance and Performance measured against 2025 Final Budget





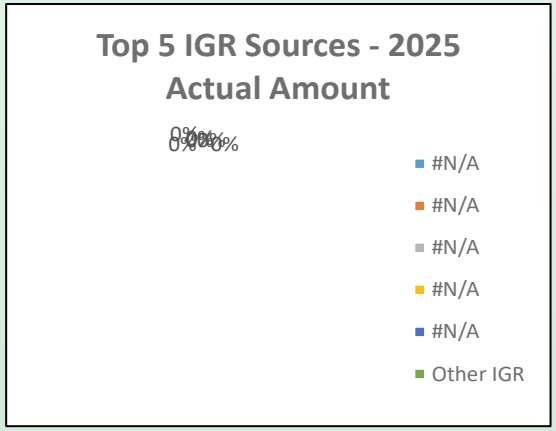


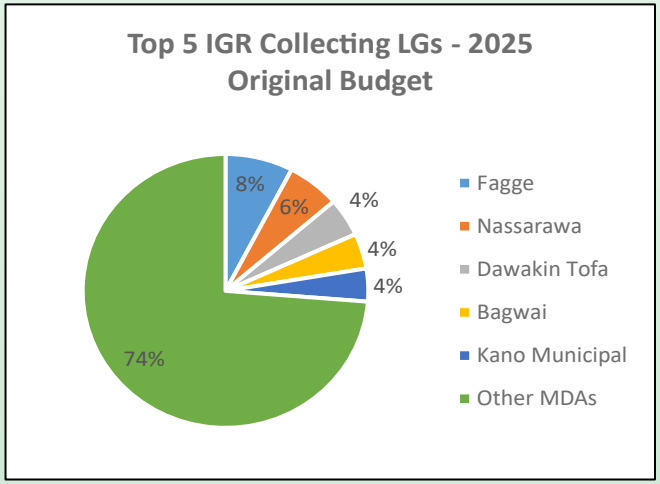
Table 4: Top ten LGAs by IGR out-turn

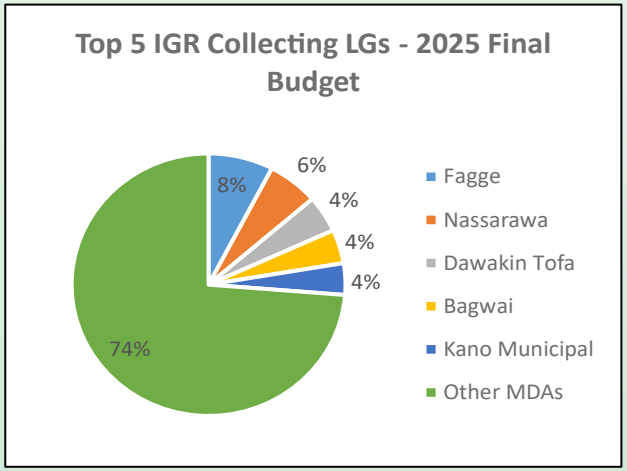
Table 4 presents the top ten LGAs by IGR outturn in 2025. As indicated in the table, Dawakin Tofa generated the highest revenue of ₦475.3 million, followed by Fagge =N=333.2 million, Kano Municipal =N=205.6 million, Nassarawa =N=203.2 million, Bichi =N=194.7 million, Gwale =N=176.8 million, Kabo =N=169.1 million, Tarauni =N=153.8 million, Bebeji =N=127.3 million and Bagwai with total IGR outturn of =N=124.4 million.

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

IGR Collecting LGs (Top 10)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	2024 Actual Amount	Growth in 2025
Dawakin Tofa	476,549,900	476,549,900	475,289,950	- 1,259,950	100%	186,094,354	155%
Fagge	807,869,251	807,869,251	333,197,506	- 474,671,745	41%	150,644,391	121%
Kano Municipal	409,287,000	409,287,000	205,579,378	- 203,707,622	50%	121,684,979	69%
Nassarawa	633,960,481	633,960,481	203,183,222	- 430,777,259	32%	160,546,329	27%
Bichi	407,939,507	407,939,507	194,679,442	- 213,260,066	48%	98,141,229	98%
Gwale	277,099,201	277,099,201	176,806,264	- 100,292,937	64%	79,582,483	122%
Kabo	200,760,000	200,760,000	169,121,073	- 31,638,927	84%	75,607,389	124%
Tarauni	343,534,375	343,534,375	153,750,295	- 189,784,080	45%	110,953,362	39%
Bebeji	74,201,400	74,201,400	127,270,321	53,068,921	172%	86,298,245	47%
Bagwai	438,980,579	438,980,579	124,389,461	- 314,591,118	28%	81,294,710	53%
Other Revenue Collecting LGAs	6,467,272,597	6,467,272,597	2,222,906,975	- 4,244,365,622	34%	2,414,667,936	-8%
Total Internally Generated Revenue	**10,537,454,290**	**10,537,454,290**	**4,386,173,886**	**- 6,151,280,404**	**42%**	**3,565,515,408**	**23%**

* Variance and Performance measured against 2025 Final Budget





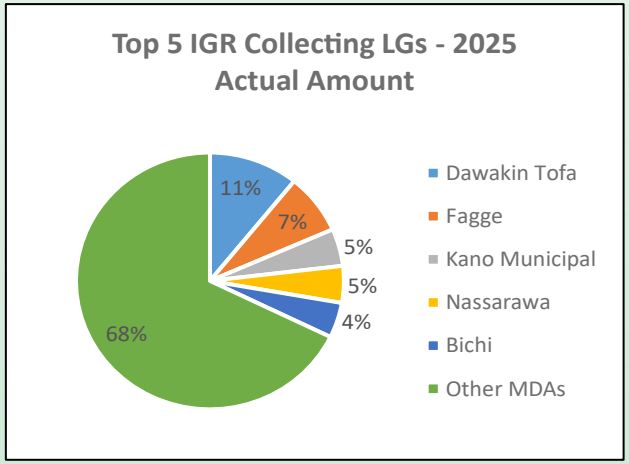


Table 5 below shows the expenditure out-turn, which indicates a total sum of ***₦489.9****billion as the approved budget for the year 2025 which comprises the recurrent and capital expenditures with actual spending of* ***₦312.8****billion equivalent to 64%.*

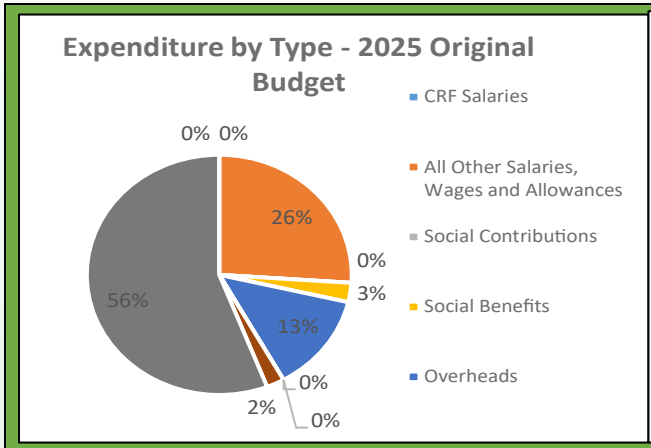
Accordingly, ***₦89.9****billion was spent on capital expenditure, equivalent to 33% as against the budgeted* ***₦273.8****billion. Whereas* ***₦222.9*** *billion was spent on recurrent expenditure against the budgeted figure of* ***₦216.1****billion, equivalent to 103.1%.*

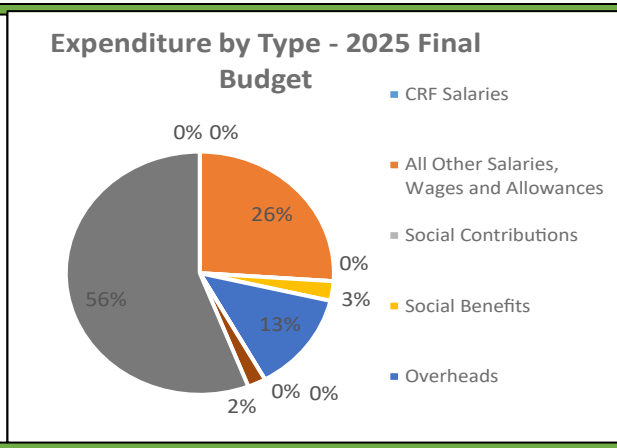
It should be noted that 62.5% of the total actual expenditure was incurred on recurrent expenditure while the remaining 37.5% was expended on capital expenditure.

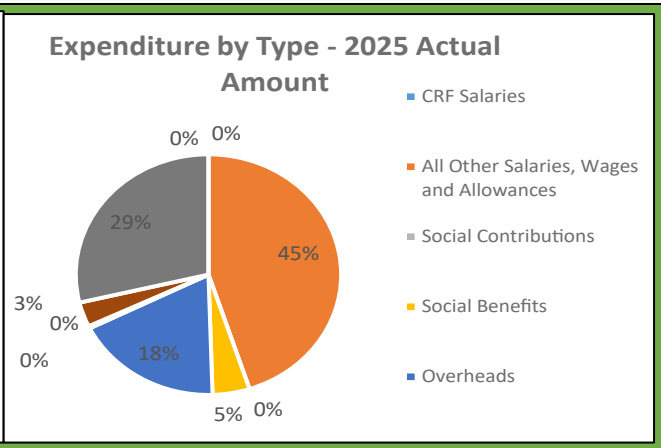
Table 5 Expenditure Out-turn

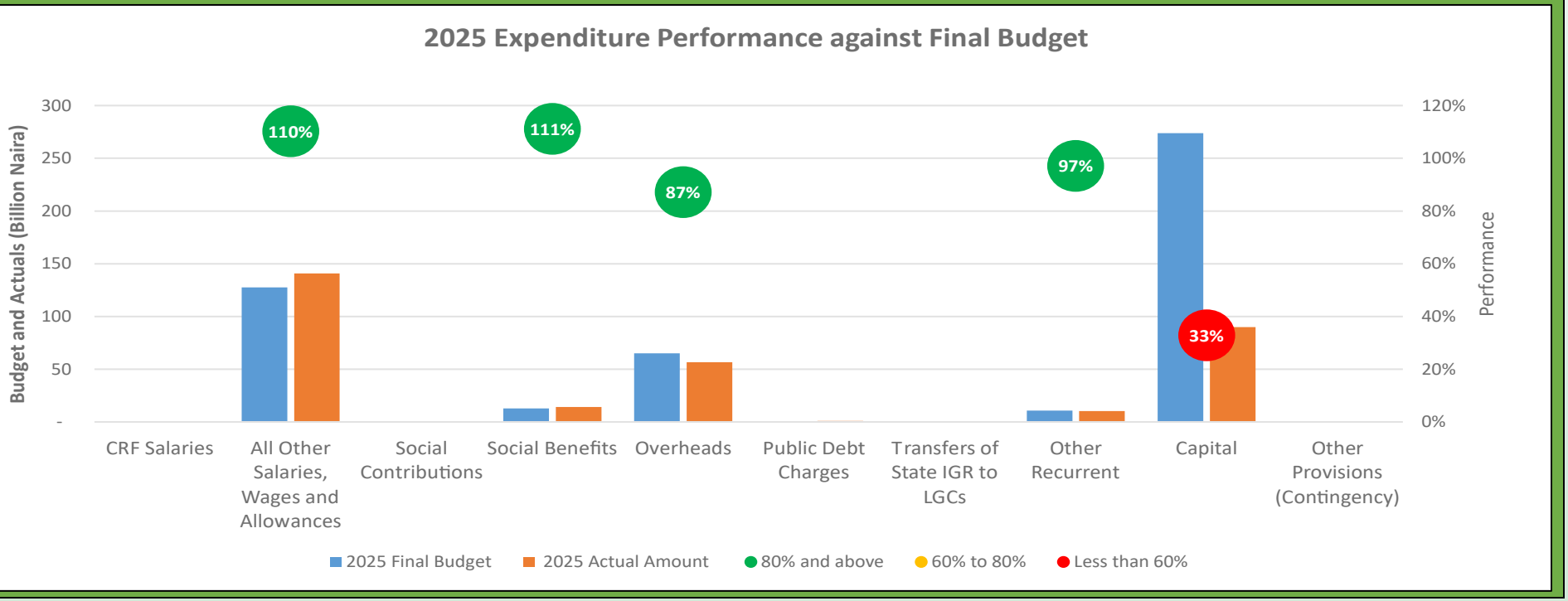
What did we spend our Resources on?							
FAAC Revenue	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**2024 Actual Amount**	**Growth in 2025**
Personnel	**140,366,183,728**	**140,366,183,728**	**154,864,533,110**	**-14,498,349,382**	**110%**	**105,937,877,535**	**46%**
CRF Salaries	-	-	-	-		-	
All Other Salaries, Wages and Allowances	127,662,242,189	127,662,242,189	140,736,313,559	-13,074,071,371	110%	96,684,178,099	46%
Social Contributions	-	-	-	-		-	
Social Benefits	12,703,941,539	12,703,941,539	14,128,219,551	-1,424,278,011	111%	9,253,699,436	53%
Other Recurrent	**75,734,840,173**	**75,734,840,173**	**68,048,957,410**	**7,685,882,763**	**90%**	**45,129,479,615**	**51%**
Overheads	65,051,580,253	65,051,580,253	56,720,258,832	8,331,321,421	87%	35,328,746,030	61%
Public Debt Charges	-	-	950,757,771	-950,757,771		1,910,840,202	-50%
Transfers of State IGR to LGCs	-	-	-	-		-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	10,683,259,920	10,683,259,920	10,377,940,807	305,319,113	97%	7,889,893,383	32%
Capital	**273,809,818,266**	**273,809,818,266**	**89,894,934,984**	**183,914,883,282**	**33%**	**148,050,501,581**	**-39%**
Other Provisions (Contingency)	-	-	-	-		-	
Total Expenditure	**489,910,842,167**	**489,910,842,167**	**312,808,425,504**	**177,102,416,663**	**64%**	**299,117,858,732**	**5%**

* Variance and Performance measured against 2025 Final Budget









Section 4 Audit Findings

Section 4: Audit Findings

This section outlines the findings from the Audit process on 2025 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 some Internal Audit Units of the 44 Local Governments have not 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, some 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 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 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**

Government is paying close attention to the audit recommendation on the procurement of 440 number shops at Dangwauro market, and is in the process of taking over the property from the developers.

Table 6: Top Audit Queries

Was all of our expenditure 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 (%)**
Security Surveillance	30	Un-Documented Security Surveillance.	57,720,362	57,720,362	100%
Procurement of Fuel	29	Un-receipted fuelling	1,500,000	1,500,000	100%
Procurement of Hand Pump Materials	8	Un-Documented procurement of hand pump	40,052,464	40,052,464	100%
Total for All Audit Findings	-	-	99,272,826	99,272,826	

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 explains the revenue and expenditure for the year 2025.

- The 44 Local Governments received the total sum of =N=150.4 billion as Statutory Allocation against the budgeted figure of =N=187.9 billion for the year which was below projected figure by ₦37.6 billion, while for other Federation Account Distribution the 44 Local Governments received the total sum of =N=32.9 billion against the projected amount of =N=73.1billion which was less than the budgeted by ₦40.2 billion. There was also a deficit of ₦37.8 billion in value-added tax compared with actual figure of =N=141.2 billion against the projected figure of =N=179.1 billion.
- There was a decrease in Independent Non-Tax Revenue by ₦5.7 billion compared with actual figure of =N=3.9 billion against the projected figure of =N=9.6 billion against the approved budget, due to the unrealistic budget.
- The total actual expenditure was ₦312.8billion which represents 64% of the approved budget of ₦489.9billion. However, 62.5% of the total expenditure was recurrent while the remaining 37.5% was capital.
- The closing balance as at 31st December, 2025 stood at ₦3.2billion.

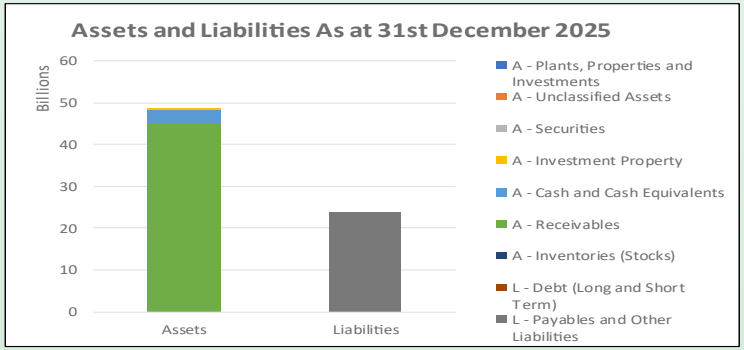
The table below illustrates the breakdown of revenue and expenditure for the year 2025

Table 7: Statement of Income and Expenditure

Statement of Income and Expenditure							
Item	**2024 Actual Amount**	**2025 Original Budget**	**2025 Budget Amendments**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***
Revenues							
Opening Balance	7,968,190,777	-	-	-	6,533,161,181	6,533,161,181	
Statutory Allocation	24,405,179,605	187,989,625,318	-	187,989,625,318	150,436,929,791	- 37,552,695,526	80%
VAT	110,276,538,872	179,052,681,053	-	179,052,681,053	141,232,076,000	- 37,820,605,053	79%
Other FAAC Receipts	131,353,735,674	73,147,140,089	-	73,147,140,089	32,928,046,591	- 40,219,093,497	45%
Tax Revenue	253,015,472	944,078,787	-	944,078,787	485,095,648	- 458,983,139	51%
Non-Tax Revenue	3,312,499,936	9,593,375,504	-	9,593,375,504	3,901,078,238	- 5,692,297,265	41%
Domestic Aids and Grants	20,050,000	376,100,000	-	376,100,000	500,000	- 375,600,000	0%
Foreign Aids and Grants	-	-	-	-	-	-	
Domestic Loans	-	-	-	-	-	-	
Foreign Loans	-	-	-	-	-	-	
Other Receipts	-	-	-	-	-	-	
Total Revenue (including opening balance) (a)	**277,589,210,336**	**458,179,079,045**	**-**	**458,179,079,045**	**335,516,887,450**	**- 122,662,191,596**	73%
Expenditures							
CRF Salaries	-	-	-	-	-	-	
All Other Salaries, Wages and Allowances	96,684,178,099	127,662,242,189	-	127,662,242,189	140,736,313,559	- 13,074,071,371	110%
Social Contributions	9,253,699,436	12,703,941,539	-	12,703,941,539	14,128,219,551	- 1,424,278,011	111%
Overheads	35,328,746,030	65,051,580,253	-	65,051,580,253	56,720,258,832	8,331,321,421	87%
Public Debt Charges	1,910,840,202	-	-	-	950,757,771	- 950,757,771	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	7,889,893,383	10,683,259,920	-	10,683,259,920	10,377,940,807	305,319,113	97%
Capital	148,050,501,581	273,809,818,266	-	273,809,818,266	89,894,934,984	183,914,883,282	33%
Total Expenditure (including contingency) (b)	**299,117,858,732**	**489,910,842,167**	**-**	**489,910,842,167**	**312,808,425,504**	**177,102,416,663**	64%

* Variance and Performance measured against 2025 Final Budget

Assets and Liabilities of the State			
Item	**As at 31st December 2025**	**As at 31st December 2024**	**Change in Assets / Liabilities**
Assets	**48,532,723,434**	**23,361,463,955**	**25,171,259,479**
Plants, Properties and Investments	-	-	-
Unclassified Assets	-	-	-
Securities	-	-	-
Investment Property	165,809,957	165,809,957	-
Cash and Cash Equivalents	3,182,764,699	6,390,986,581	- 3,208,221,882
Receivables	45,184,148,779	16,804,667,417	28,379,481,362
Inventories (Stocks)	-	-	-
Liabilities	**23,695,940,641**	**8,871,931,735**	**14,824,008,906**
Debt (Long and Short Term)	-	-	-
Payables and Other Liabilities	23,695,940,641	8,871,931,735	14,824,008,906



Section 6: Top 20 LGAs by Expenditure

This section outlines the approved budget and actual expenditure in respect of the 44 local government councils from implementation of the fiscal year 2025 budget.

Recurrent Expenditure

The approved total recurrent expenditure as shown in table 10 (a) stood at =N=216.1 billion while the actual expenditure was =N=222.1 billion, representing 103% performance. Accordingly, the budgeted personnel cost was =N=127.7 billion slightly lower against the actual of =N=140.7 billion-representing 110% performance, while approved overhead cost stood at =N=65 billion against the actual of 56.7 billion, implying 87% performance.

Capital Expenditure

The approved total capital expenditure as indicated in table 10 (b) below was 273.8 billion against the actual of 89.9 billion, representing 33% performance.

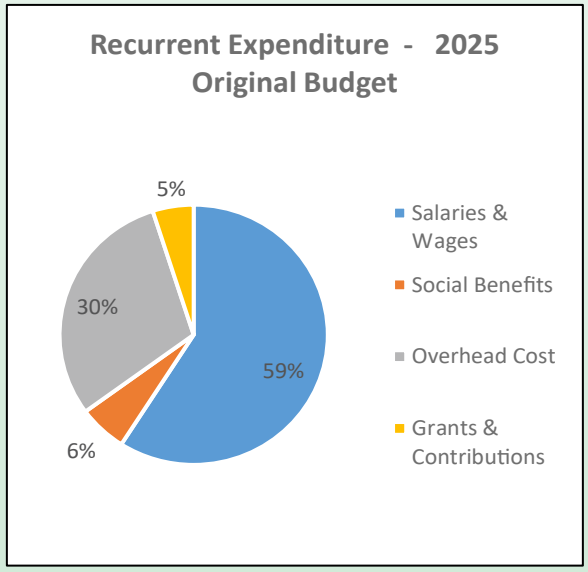
Total Expenditure

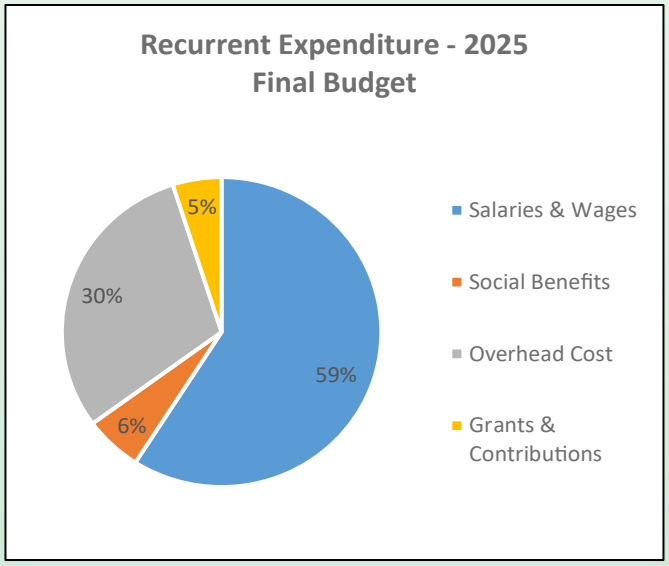
Table 10 (c) presents the top twenty LGAs by expenditure amounting to =N=168.3 billion in 2025. As indicated in the table, Gwale spent the highest of ₦12.2 billion, followed by, Kabo =N=10.8 billion,Nassarawa =N=10.1 billion, Kano Municipal =N=10.0 billion, Dala =N=9.0 billion,Ungogo =N=8.6 billion, Tarauni =N=8.3 billion, Dambatta =N=8.2 billion, Gabasawa =N=8.2 billion, Gaya =N=8.2 billion, Rimin Gado =N=8.0 billion, Gezawa =N=7.9 billion, Kumbotso =N=7.9 billion, Dawakin Tofa =N=7.8 billion, Fagge =N=7.7 billion, Tudun Wada =N=7.6 billion, Dawakin Kudu =N=7.2 billion, Gwarzo =N=7.1 billion, Bichi =N=6.9 billion and Karaye =N=6.9 billion.

Table 10 Recurrent Expenditure

Recurrent Expenditure							
Recurrent Expenditure	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Salaries & Wages	127,662,242,189	127,662,242,189	140,736,313,559	- 13,074,071,371	110%	59%	63%
Social Benefits	12,703,941,539	12,703,941,539	14,128,219,551	- 1,424,278,011	111%	6%	6%
Overhead Cost	65,051,580,253	65,051,580,253	56,720,258,832	8,331,321,421	87%	30%	25%
Grants & Contributions	10,683,259,920	10,683,259,920	10,377,940,807	305,319,113	97%	5%	5%
Subsidies General	-	-	-	-		0%	0%
Domestic Interest/Discount	-	-	950,757,771	- 950,757,771		0%	0%
Transfer to other Fund	-	-	-	-		0%	0%
Total Expenditure	**216,101,023,901**	**216,101,023,901**	**222,913,490,520**	**- 6,812,466,619**	**103%**		

*** Variance and Performance measured against 2025 Final Budget**





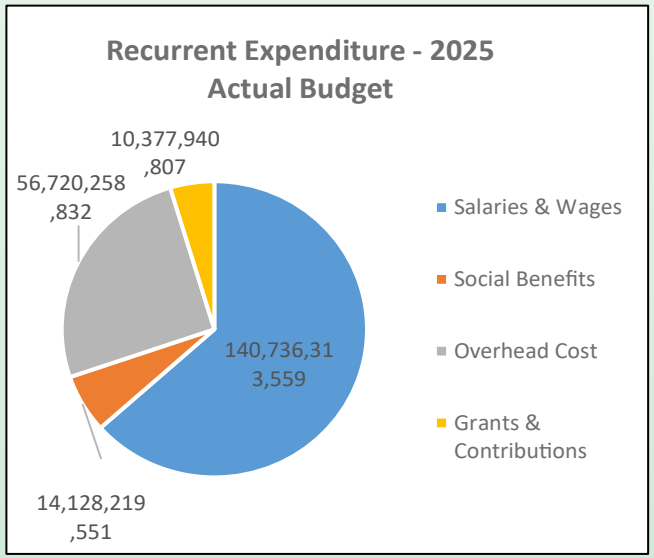
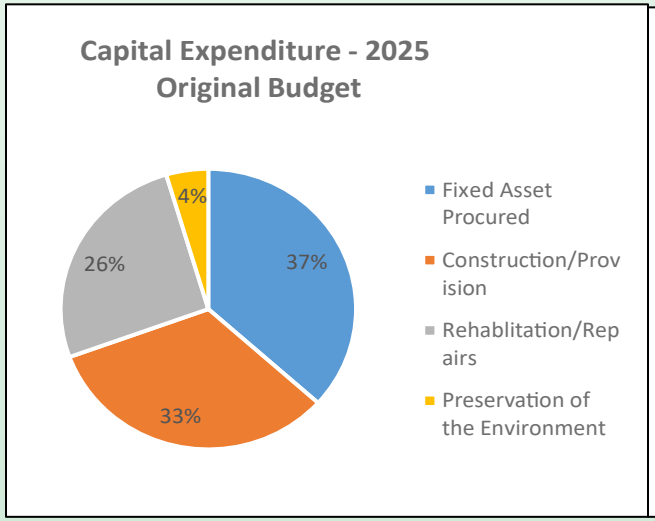
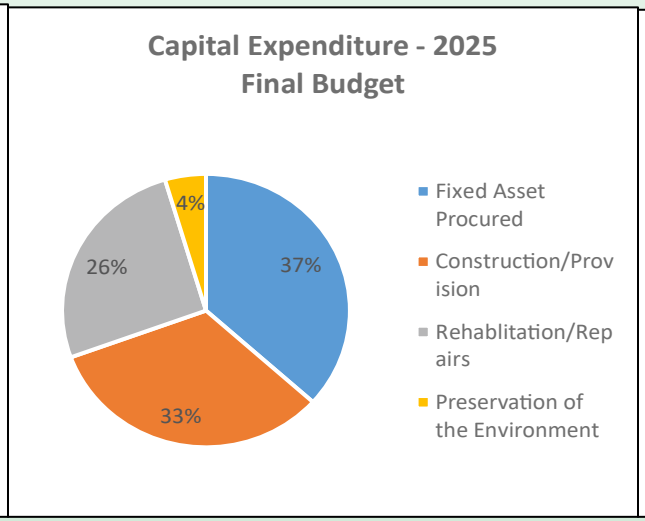


Table 10 Capital Expenditure

Capital Expenditure							
Capital Expenditure	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Fixed Asset Procured	172,129,695,094	172,129,695,094	154,928,139,246	17,201,555,848	90%	35%	50%
Construction/Provision	153,960,965,831	153,960,965,831	60,299,177,553	93,661,788,278	39%	31%	19%
Rehabilitation/Repairs	121,803,786,166	121,803,786,166	75,133,566,287	46,670,219,880	62%	25%	24%
Preservation of the Environment	21,617,639,384	21,617,639,384	12,764,347,451	8,853,291,933	59%	4%	4%
Total Expenditure	**489,910,842,167**	**489,910,842,167**	**312,808,425,504**	**177,102,416,663**	**64%**		

*** Variance and Performance measured against 2025 Final Budget**





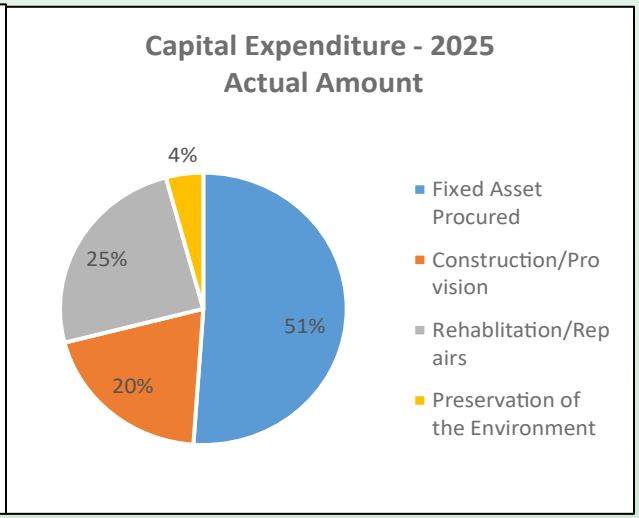


Table 10A: Top 20 LGAs by Expenditure

Recurrent Expenditure by LGs							
Expenditure by LGAs (Top 10 by Value)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Share of Final Budget**	**Share of Actual Expenditure**
Gwale	8,378,511,028.00	8,378,511,028.00	9,650,149,872.00	-1,271,638,844.00	115%	3.88%	4.33%
Kmc	7,599,485,910.00	7,599,485,910.00	8,303,244,710.00	-703,758,800.00	109%	3.52%	3.72%
Nassarawa	8,810,406,476.00	8,810,406,476.00	7,223,995,708.00	1,586,410,768.00	82%	4.08%	3.24%
Dala	7,220,317,600.00	7,220,317,600.00	7,149,025,028.00	71,292,572.00	99%	3.34%	3.21%
Tarauni	7,702,710,259.00	7,702,710,259.00	6,930,684,438.00	772,025,821.00	90%	3.56%	3.11%
Fagge	5,672,061,518.00	5,672,061,518.00	6,674,852,546.00	-1,002,791,028.00	118%	2.62%	2.99%
Kumbotso	6,264,404,836.00	6,264,404,836.00	6,461,607,877.00	-197,203,042.00	103%	2.90%	2.90%
Kabo	5,714,167,122.00	5,714,167,122.00	6,415,840,329.00	-701,673,207.00	112%	2.64%	2.88%
Ungogo	7,456,122,163.00	7,456,122,163.00	5,907,846,117.00	1,548,276,046.00	79%	3.45%	2.65%
Dambatta	4,175,019,806.00	4,175,019,806.00	5,821,359,462.00	-1,646,339,656.00	139%	1.93%	2.61%
Gezawa	6,205,205,413.00	6,205,205,413.00	5,685,329,792.00	519,875,621.00	92%	2.87%	2.55%
R/Gado	4,126,985,838.00	4,126,985,838.00	5,412,126,876.00	-1,285,141,037.00	131%	1.91%	2.43%
Dawakin Kudu	4,593,922,270.00	4,593,922,270.00	5,352,804,293.00	-758,882,023.00	117%	2.13%	2.40%
Gaya	4,798,630,076.00	4,798,630,076.00	5,312,476,689.00	-513,846,614.00	111%	2.22%	2.38%
Gwarzo	5,496,996,530.00	5,496,996,530.00	5,234,244,322.00	262,752,207.00	95%	2.54%	2.35%
Bichi	5,331,864,316.00	5,331,864,316.00	5,062,614,397.00	269,249,919.00	95%	2.47%	2.27%
Gabasawa	4,884,835,341.00	4,884,835,341.00	4,881,105,112.00	3,730,228.00	100%	2.26%	2.19%
T/Wada	5,058,814,868.00	5,058,814,868.00	4,817,805,652.00	241,009,216.00	95%	2.34%	2.16%
Karaye	5,587,693,124.00	5,587,693,124.00	4,695,949,834.00	891,743,290.00	84%	2.59%	2.11%
Dawakin Tofa	3,672,212,666.00	3,672,212,666.00	4,593,808,595.00	-921,595,929.00	125%	1.70%	2.06%
Other Main Orgs	97,350,656,740	97,350,656,740	101,326,618,870	- 3,975,962,130	104%	45.05%	45.46%
Total Expenditure	**216,101,023,901**	**216,101,023,901**	**222,913,490,520**	**- 6,812,466,619**	**103%**		

Table 10B: Top 20 LGAs by Expenditure

Capital Expenditure by LGs							
Expenditure by LGAs (Top 10 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Kabo	5,365,269,026.00	5,365,269,026.00	4,426,577,606.00	938,691,420.00	83%	1.96%	4.92%
Gabasawa	5,979,352,460.00	5,979,352,460.00	3,325,435,302.00	2,653,917,158.00	56%	2.18%	3.70%
Dawakin Tofa	4,421,289,245.00	4,421,289,245.00	3,180,321,815.00	1,240,967,431.00	72%	1.61%	3.54%
Nassarawa	8,540,759,980.00	8,540,759,980.00	2,886,188,149.00	5,654,571,831.00	34%	3.12%	3.21%
Gaya	7,584,000,000.00	7,584,000,000.00	2,856,167,472.00	4,727,832,528.00	38%	2.77%	3.18%
T/Wada	5,487,792,422.00	5,487,792,422.00	2,762,424,869.00	2,725,367,553.00	50%	2.00%	3.07%
Ungogo	6,823,757,274.00	6,823,757,274.00	2,646,800,089.00	4,176,957,186.00	39%	2.49%	2.94%
R/Gado	3,715,970,000.00	3,715,970,000.00	2,574,905,523.00	1,141,064,477.00	69%	1.36%	2.86%
Gwale	6,904,943,105.00	6,904,943,105.00	2,514,764,093.00	4,390,179,012.00	36%	2.52%	2.80%
Dambatta	5,199,982,312.00	5,199,982,312.00	2,409,007,914.00	2,790,974,398.00	46%	1.90%	2.68%
Gezawa	5,832,126,142.00	5,832,126,142.00	2,245,876,610.00	3,586,249,532.00	39%	2.13%	2.50%
Karaye	5,334,800,066.00	5,334,800,066.00	2,169,965,000.00	3,164,835,066.00	41%	1.95%	2.41%
Gwarzo	5,160,017,202.00	5,160,017,202.00	1,904,266,876.00	3,255,750,326.00	37%	1.88%	2.12%
Dala	7,263,117,600.00	7,263,117,600.00	1,878,260,689.00	5,384,856,911.00	26%	2.65%	2.09%
Bichi	5,648,635,227.00	5,648,635,227.00	1,823,000,114.00	3,825,635,113.00	32%	2.06%	2.03%
Dawakin Kudu	5,661,779,024.00	5,661,779,024.00	1,820,208,452.00	3,841,570,572.00	32%	2.07%	2.02%
Kmc	7,171,678,489.00	7,171,678,489.00	1,726,430,405.00	5,445,248,084.00	24%	2.62%	1.92%
Kumbotso	7,010,097,570.00	7,010,097,570.00	1,409,533,856.00	5,600,563,714.00	20%	2.56%	1.57%
Tarauni	4,415,466,970.00	4,415,466,970.00	1,369,554,244.00	3,045,912,726.00	31%	1.61%	1.52%
Fagge	5,053,767,671.00	5,053,767,671.00	1,034,234,111.00	4,019,533,559.00	20%	1.85%	1.15%
Other Main Orgs	155,235,216,481	155,235,216,481	42,931,011,797	112,304,204,684	28%	56.69%	47.76%
Total Expenditure	**273,809,818,266**	**273,809,818,266**	**89,894,934,984**	**183,914,883,282**	**33%**		

Table 10: Top 20 LGAs by Total Expenditure

Total Expenditure by LGs							
Expenditure by LGAs (Top 10 by Value)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Share of Final Budget	Share of Actual Expenditure
Gwale	15,283,454,133	15,283,454,133	12,164,913,966	3,118,540,167	80%	3.12%	3.89%
Kabo	11,079,436,148	11,079,436,148	10,842,417,935	237,018,214	98%	2.26%	3.47%
Nassarawa	17,351,166,456	17,351,166,456	10,110,183,857	7,240,982,600	58%	3.54%	3.23%
Kmc	14,771,164,399	14,771,164,399	10,029,675,115	4,741,489,284	68%	3.02%	3.21%
Dala	14,483,435,200	14,483,435,200	9,027,285,717	5,456,149,483	62%	2.96%	2.89%
Ungogo	14,279,879,437	14,279,879,437	8,554,646,205	5,725,233,232	60%	2.91%	2.73%
Tarauni	12,118,177,229	12,118,177,229	8,300,238,682	3,817,938,547	68%	2.47%	2.65%
Dambatta	9,375,002,118	9,375,002,118	8,230,367,376	1,144,634,742	88%	1.91%	2.63%
Gabasawa	10,864,187,801	10,864,187,801	8,206,540,414	2,657,647,387	76%	2.22%	2.62%
Gaya	12,382,630,076	12,382,630,076	8,168,644,162	4,213,985,914	66%	2.53%	2.61%
R/Gado	7,842,955,838	7,842,955,838	7,987,032,398	- 144,076,560	102%	1.60%	2.55%
Gezawa	12,037,331,555	12,037,331,555	7,931,206,402	4,106,125,153	66%	2.46%	2.54%
Kumbotso	13,274,502,405	13,274,502,405	7,871,141,733	5,403,360,672	59%	2.71%	2.52%
Dawakin Tofa	8,093,501,912	8,093,501,912	7,774,130,410	319,371,502	96%	1.65%	2.49%
Fagge	10,725,829,189	10,725,829,189	7,709,086,657	3,016,742,532	72%	2.19%	2.46%
T/Wada	10,546,607,290	10,546,607,290	7,580,230,521	2,966,376,769	72%	2.15%	2.42%
Dawakin Kudu	10,255,701,294	10,255,701,294	7,173,012,745	3,082,688,549	70%	2.09%	2.29%
Gwarzo	10,657,013,732	10,657,013,732	7,138,511,198	3,518,502,533	67%	2.18%	2.28%
Bichi	10,980,499,543	10,980,499,543	6,885,614,511	4,094,885,032	63%	2.24%	2.20%
Karaye	10,922,493,190	10,922,493,190	6,865,914,834	4,056,578,356	63%	2.23%	2.19%
Other Main Orgs	252,585,873,221	252,585,873,221	144,257,630,667	108,328,242,554	57%	51.56%	46.12%
Total Expenditure	**489,910,842,167**	**489,910,842,167**	**312,808,425,504**	**177,102,416,663**	**64%**		

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 below table shows some top value projects implemented in the 2025 fiscal year at various stages. Out of the projects listed, seventeen (17) were completed, while the remaining two (2) are on-going.

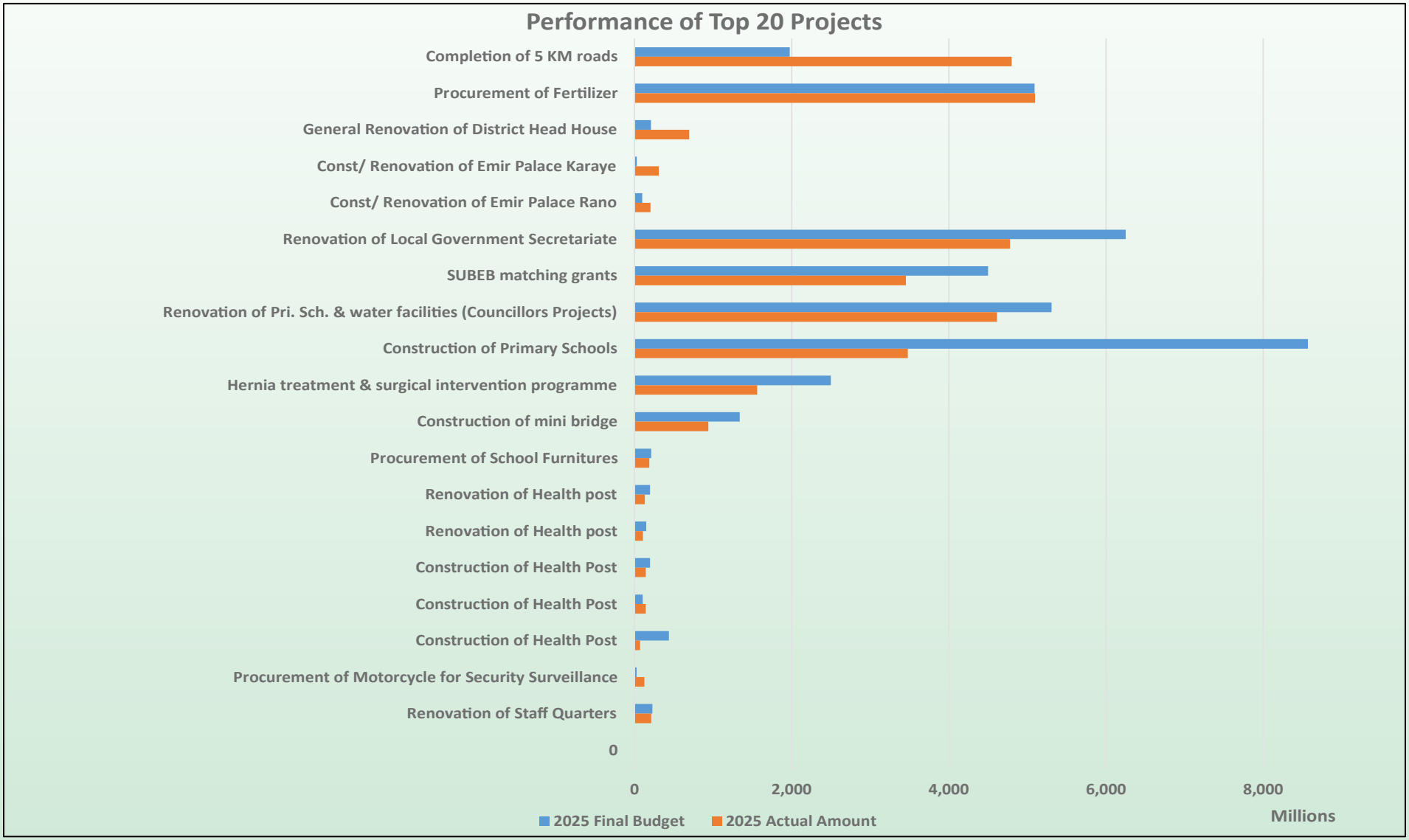
The construction of 5km roads across LG's are ongoing. Out of the **total amount ₦1.9 billion** budgeted, the sum of **₦4.8 billion** was expended. Also, Procurement of fertilizer and Renovation of primary school blocks/toilets/water facilities were completed. Out of the total amount of =N=5.09 billion and =N=5.3 billion budgeted, the sum of =N=5.09 billion and =N=4.6 billion were spent respectively.

Largest Projects

What major Investments did we make?							
Top 20 Projects (Size, Government Priority)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Location (LG)**	**Status**
Procurement of Fertilizer	5,090,400,000	5,090,400,000	5,095,800,000	- 5,400,000	100%	Across the 44 LG's	Complete
Completion of 5 KM roads	1,977,519,026	1,977,519,026	4,800,000,000	- 2,822,480,974	243%	Across the 44 LG's	Ongoing
Renovation of Local Government Secretariate	6,249,345,392	6,249,345,392	4,779,691,493	1,469,653,899	76%	Across 30 LG's	Complete
Renovation of Pri. Sch. & water facilities (Councillors Projects)	5,308,078,227	5,308,078,227	4,612,625,248	695,452,979	87%	Across the 44 LG's	Complete
Construction of Primary Schools	8,567,884,042	8,567,884,042	3,477,896,670	5,089,987,372	41%	Across 27 LG's	Complete
SUBEB matching grants	4,500,000,000	4,500,000,000	3,455,842,391	1,044,157,609	77%	Across the 44 LG's	Complete
Hernia treatment & surgical intervention programme	2,500,000,000	2,500,000,000	1,562,000,000	938,000,000	62%	Across the 44 LG's	Complete
Construction of mini bridge	1,340,000,000	1,340,000,000	940,772,536	399,227,464	70%	Across 6 LG's	Complete
General Renovation of District Head House	210,852,784	210,852,784	697,549,884	- 486,697,100	331%	Across 5 LG's	Complete
Const/ Renovation of Emir Palace Karaye	30,000,000	30,000,000	310,250,351	- 280,250,351	1034%	Karaye Emirate	Complete
Renovation of Staff Quarters	230,000,000	230,000,000	213,559,201	16,440,799	93%	Across 3 LG	Complete
Const/ Renovation of Emir Palace Rano	100,000,000	100,000,000	205,131,354	- 105,131,354	205%	Rano Emirate	Ongoing
Procurement of School Furniture	215,000,000	215,000,000	189,127,178	25,872,822	88%	Nassarawa & Albasu	Complete
Construction of Health Post	200,000,000	200,000,000	144,993,152	55,006,848	72%	Warawa LG	Complete
Construction of Health Post	105,250,000	105,250,000	144,993,153	- 39,743,153	138%	Ungogo LG	Complete
Renovation of Health post	200,000,000	200,000,000	131,819,575	68,180,425	66%	Gaya LG	Complete
Procurement of Motorcycle for Security Surveillance	28,000,000	28,000,000	128,039,526	- 100,039,526	457%	Shanono & Bagwai	Complete
Renovation of Health post	150,000,000	150,000,000	107,748,547	42,251,453	72%	Takai LG	Complete
Construction of Health Post	440,000,000	440,000,000	72,496,576	367,503,424	16%	Sumaila LG	Complete
Others Capital Expenditure	236,367,488,794	236,367,488,794	58,824,598,149	177,542,890,645	25%		
Total Capital Expenditure	**273,809,818,266**	**273,809,818,266**	**89,894,934,984**	**183,914,883,282**	**33%**		

Largest Projects Graph

* Variance and Performance measured against 2025 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 2025.The approved budget for citizens nominated projects stood at =N=22.3 billion against the actual of =N=12.6 billion. Similarly, the approved budget for GESI projects stood at =N=6.7 billion against the actual of =N=1.4billion.

CITIZENS NOMINATED PROJECTS

The 20 Citizens nominated projects include installation of solar street light across 5 LG's, Construction of feeder road across 24 LG's, Procurement of land/compensation across 6 LG's, electrification project across 11LG's, rehabilitation of feeder road across 9 LG's, construction and rehabilitation of boreholes across 18 LG's, construction of juma'at masjid at zaura babba ungogo local government, reconstruction of juma'at masjid at Nassarawa local government, renovation of juma'at masjid at Karaye, construction of Juma'at masjid at Bunkure local government, construction of 5 daily prayer masjid at bagwai & bebeji, renovation of general hospital at bagwai town, construction of market stall at riming gado & garun malam, construction of grave yard wall fence at kiru local government, construction of drift at bebeji local government, completion of juma'at masjid at Kumbotso, construction of temporary shade at gwale & Nassarawa and renovation of 10No market shade at Gwarzo town.

GENDER-BASED NOMINATED PROJECTS

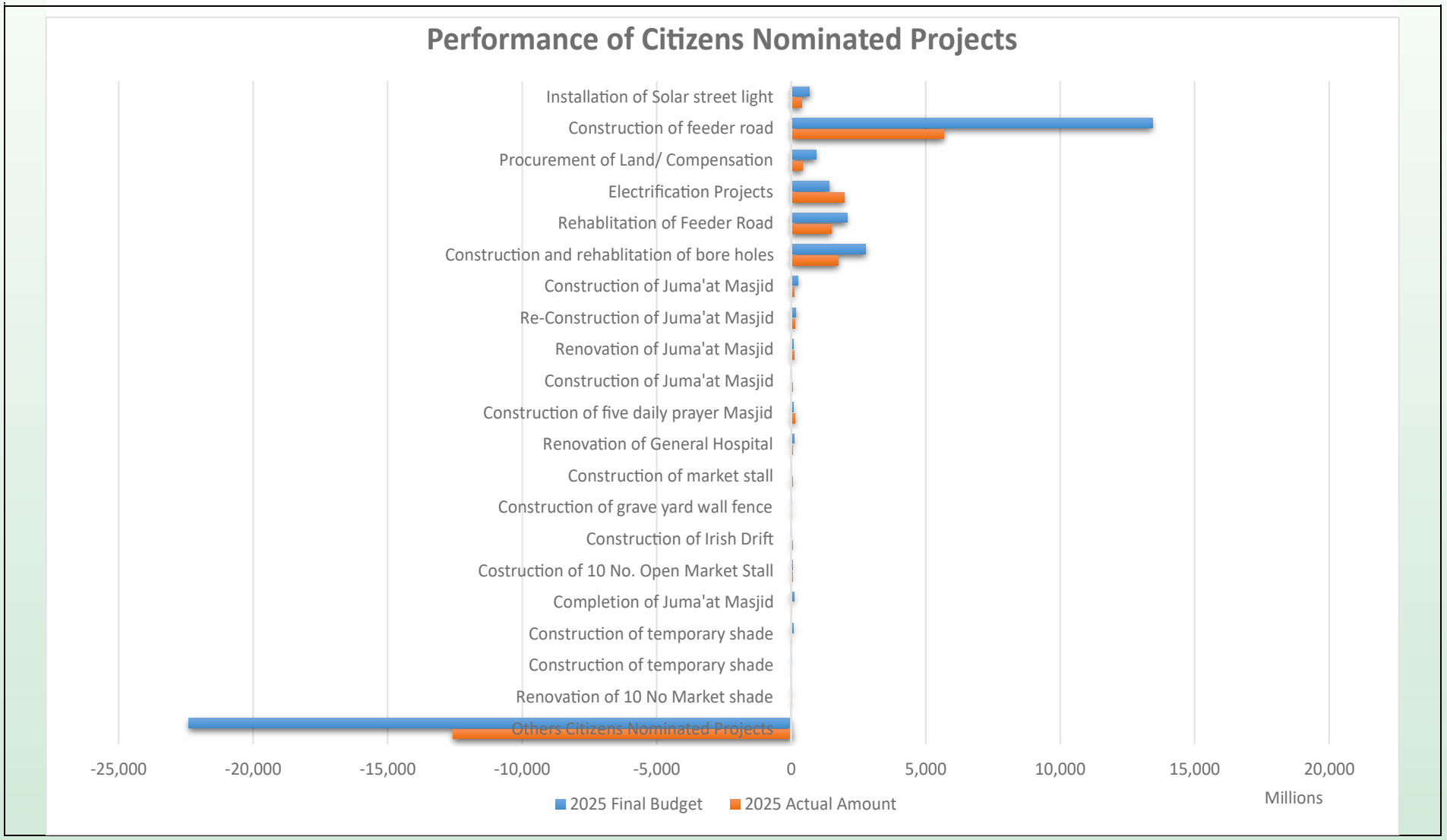
The five gender-based projects nominated were renovation of women development center at Rano local government, construction of maternity block at Bagwai general hospital, supply of food for eradication of child malnutrition at Ajingi, women empowerment across the 44 local governments and procurement of day-old chickens for women empowerment at Gwale local government.

Citizen-Nominated Projects- Implementation Status Report

Have we responded to the needs of our Citizens in terms of Investments?							
Citizens Nominated Projects (Top 20)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Location (LG)**	**Status**
Installation of SolarStreet light	690,000,000	690,000,000	384,983,068	**305,016,932**	56%	Across 5 LG's	Complete
Construction of feeder road	13,438,214,253	13,438,214,253	5,676,287,139	**7,761,927,114**	42%	Across 24 LG's	Complete
Procurement of Land/ Compensation	920,831,314	920,831,314	431,077,400	**489,753,914**	47%	Across 6 LG's	Complete
Electrification Projects	1,416,000,000	1,416,000,000	1,974,894,250	- **558,894,250**	139%	Across 11 LG's	Complete
Rehabilitation of Feeder Road	2,082,000,000	2,082,000,000	1,502,074,636	**579,925,364**	72%	Across 9 LG's	Complete
Construction and rehabilitation of bore holes	2,779,882,391	2,779,882,391	1,752,279,591	**1,027,602,800**	63%	Across 18 LG's	Complete
Construction of Juma'at Masjid	245,000,000	245,000,000	109,430,101	**135,569,899**	45%	Ungogo LG	Complete
Re-Construction of Juma'at Masjid	180,000,000	180,000,000	130,928,993	**49,071,007**	73%	Nassarawa LG	Complete
Renovation of Juma'at Masjid	80,000,000	80,000,000	108,776,117	- **28,776,117**	136%	Karaye LG	Complete
Construction of Juma'at Masjid	20,000,000	20,000,000	45,235,333	- **25,235,333**	226%	Bunkure LG	Complete
Construction of five daily prayer Masjid	85,000,000	85,000,000	138,312,367	- **53,312,367**	163%	Bagwai & Bebeji LG	Complete
Renovation of General Hospital	100,000,000	100,000,000	51,850,501	**48,149,499**	52%	Bagwai LG	Complete
Construction of market stall	20,000,000	20,000,000	59,035,457	- **39,035,457**	295%	Rimin Gado LG	Complete
Construction of grave yard wall fence	30,000,000	30,000,000	30,299,546	- **299,546**	101%	Kiru LG	Complete
Construction of Irish Drift	20,000,000	20,000,000	48,078,552	- **28,078,552**	240%	Bebeji LG	Ongoing
Construction of 10 No. Open Market Stall	50,000,000	50,000,000	47,076,367	**2,923,633**	94%	Garun mallam LG	Complete
Completion of Juma'at Masjid	100,000,000	100,000,000	13,849,293	**86,150,707**	14%	Kumbotso	Complete
Construction of temporary shade	80,000,000	80,000,000	20,504,191	**59,495,809**	26%	Nassarawa LG	Complete
Construction of temporary shade	15,000,000	15,000,000	10,000,000	**5,000,000**	67%	Gwale LG	Complete
Renovation of 10 No Market shade	30,000,000	30,000,000	25,745,895	**4,254,105**	86%	Gwarzo LG	Complete
Others Citizens Nominated Projects	- 22,381,927,958	- 22,381,927,958	- 12,560,718,794	- **9,821,209,164**	56%		
Total Value of Citizens Nominated Projects	-	-	-	-			

Citizen Nominated Projects Graph

** Variance and Performance measured against 2025 Final Budget*



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

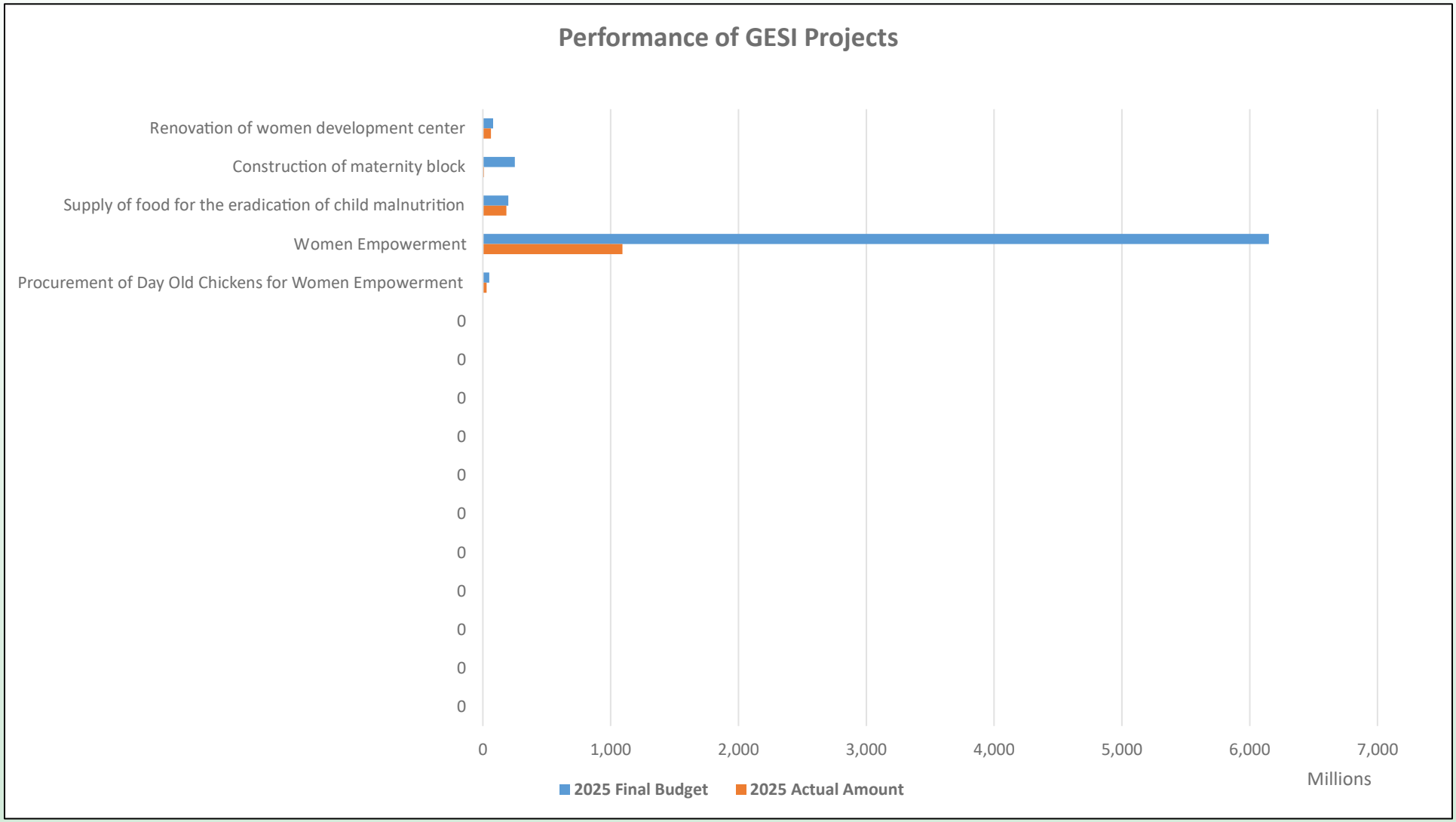
This section outlines the financial information on local governments allocations to projects nominated by the citizens and the actual expenditure from the implementation of the fiscal year budget.

Kano State local governments in its 2025 expenditure tried to ensure that projects that promote equity and social inclusion were implemented. Out of the 5 projects identified as reflecting 'Gender, Equity and Social Inclusion', all were completed in 2025.

To what extent has our expenditure reflected Gender, Equity and Social Inclusion (GESI) Issues in the State?

Gender, Equity and Social Inclusion (GESI) Projects (Top 20)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*	Implementing MDA	Status
Renovation of women development centre	80,000,000	80,000,000	62,903,834	**17,096,166**	79%	Rano LG	Complete
Construction of maternity block	250,000,000	250,000,000	8,629,500	**241,370,500**	3%	Bagwai LG	Complete
Supply of food for the eradication of child malnutrition	200,000,000	200,000,000	185,000,000	**15,000,000**	93%	Ajingi	Complete
Women Empowerment	6,150,000,000	6,150,000,000	1,092,000,000	**5,058,000,000**	18%	Across 44 LG's	Complete
Procurement of Day-Old Chickens for Women Empowerment	50,000,000	50,000,000	29,000,000	**21,000,000**	58%	Gwale LG	Complete
Total Value of GESI Projects	**6,730,000,000**	**6,730,000,000**	**1,377,533,334**	**5,352,466,666**	**251.00%**		

* ***Variance and Performance measured against 2024 Final Budget***



Section 10: Basic Education Expenditure (BED) and Outcomes

This section outlines the performance of expenditures in the Basic Education (BED) sector, assessing actual expenditure from the implementation of the fiscal year budget against the original and final budgets.
The original/final budget stood at 5.3 billion Naira as against the actual budget of =N=4.6 billion indicating a variance of .695 billion. This indicate a significant performance of over 87%. The renovation was implemented across 44 local government councils and covered schools located in various wards thereby addressing some of the infrastructure deficiencies affecting public primary schools.
Outcome Contribution: *The renovation generally contributed to improved classroom conditions, improve pupil's attendance, increased pupils comfort and safety, better protection of pupils from adverse weather conditions, improved appearance and functionality of school facilities, improve availability of toilet facilities, and improve morale among teachers, greater community confidence in public primary schools and a more conducive environment for teaching and learning.*

Which spent the Money in the BED sector?

Expenditure by LGs (Top 5)	2025 Original Budget	2025 Final Budget	2025 Actual Amount	Variance*	Performance (%)*
Renovation of Class room Block & Toilets at Tofa	115,000,000	115,000,000	150,444,596	35,444,596	131%
Renovation of Class room Block and toilets at Warawa	110,000,000	110,000,000	147,772,807	37,772,807	134%
Renovation of Class room Blocks at Kiru	260,000,000	260,000,000	146,389,008	- 113,610,992	56%
Renovation of Class room Blocks & Toilets at Madobi	60,000,000	60,000,000	120,619,445	60,619,445	201%
Renovation of Class room Block & Toilets at Nassarawa	210,000,000	210,000,000	109,992,325	- 100,007,675	52%
Others LGs	4,553,078,227	4,553,078,227	3,937,407,068	- 615,671,159	86%
Total Expenditure	**5,308,078,227**	**5,308,078,227**	**4,612,625,248**	**- 695,452,979**	**87%**

Section 10: Basic Education Expenditure (BED) and Outcomes

What did we spend our Resources on in the BED sector?					
Expenditure Item	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***
Personnel	**76,709,261,358**	**76,709,261,358**	**86,928,079,691**	**10,218,818,333**	113%
Salaries, Wages and Allowances	76,709,261,358	76,709,261,358	86,928,079,691	10,218,818,333	113%
Social Contributions	-	-	-	-	
Social Benefits	-	-	-	-	
Other Recurrent	**-**	**-**	**-**	**-**	
Overheads	-	-	-	-	
Public Debt Charges	-	-	-	-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	
Capital	**5,308,078,227**	**5,308,078,227**	**4,612,625,248**	**- 695,452,979**	87%
Total Expenditure	**82,017,339,585**	**82,017,339,585**	**91,540,704,938**	**9,523,365,353**	112%

*** Variance and Performance measured against 2025 Final Budget**

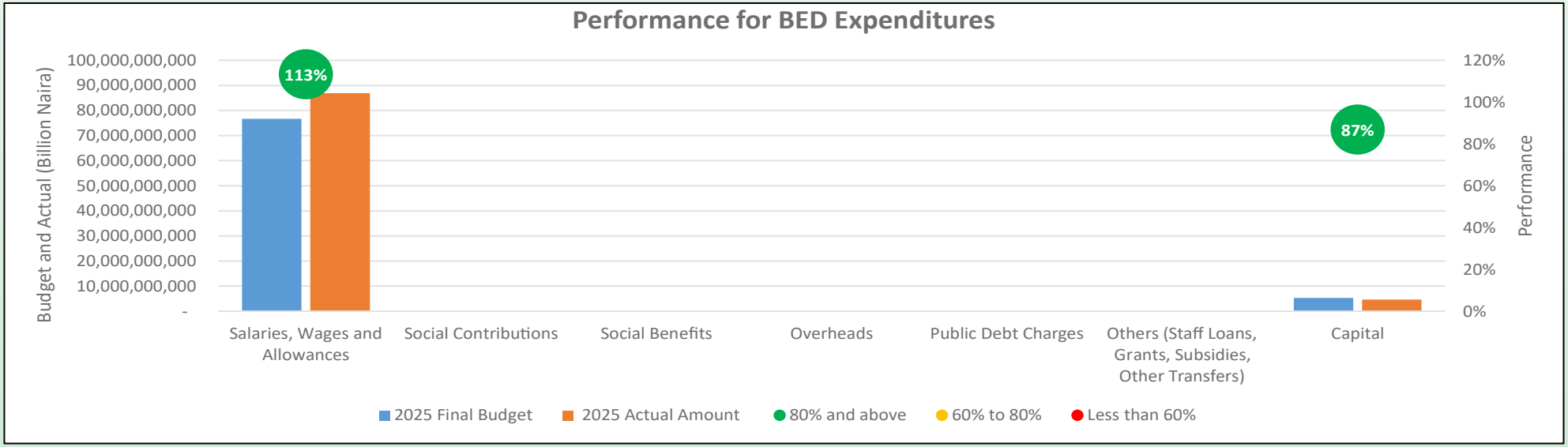
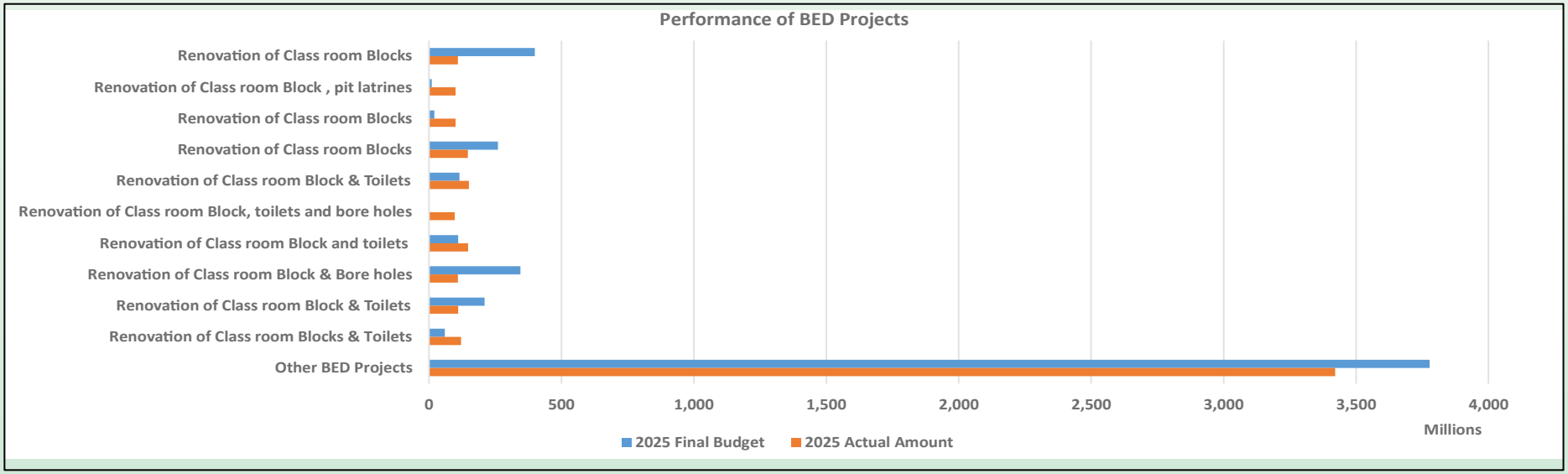


Figure 11: BED Capital Expenditure Out-turn by Project

What investments have we made in the BED Sector?							
Basic Education (BED) Projects (Top 10)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Implementating LGs**	**Status**
Renovation of Class room Blocks	400,000,000	400,000,000	108,963,994	**291,036,006**	27%	Bichi LG	Complete
Renovation of Class room Block, pit latrines	10,000,000	10,000,000	100,187,005	- **90,187,005**	1002%	Gwarzo LG	Complete
Renovation of Class room Blocks	20,000,000	20,000,000	100,178,528	- **80,178,528**	501%	Kabo LG	Complete
Renovation of Class room Blocks	260,000,000	260,000,000	146,389,008	**113,610,992**	56%	Kiru LG	Complete
Renovation of Class room Block & Toilets	115,000,000	115,000,000	150,444,596	- **35,444,596**	131%	Tofa LG	Complete
Renovation of Class room Block, toilets and bore holes	-	-	97,192,780	- **97,192,780**		Gwale LG	Complete
Renovation of Class room Block and toilets	110,000,000	110,000,000	147,772,807	- **37,772,807**	134%	Warawa LG	Complete
Renovation of Class room Block & Bore holes	345,500,000	345,500,000	109,655,545	**235,844,455**	32%	Ungogo LG	Complete
Renovation of Class room Block & Toilets	210,000,000	210,000,000	109,992,325	**100,007,675**	52%	Nassarawa LG	Complete
Renovation of Class room Blocks & Toilets	60,000,000	60,000,000	120,619,445	- **60,619,445**	201%	Madobi LG	Complete
Other BED Projects	3,777,578,227	3,777,578,227	3,421,229,216	**356,349,011**	91%		
Total Value of BED Projects	**5,308,078,227**	**5,308,078,227**	**4,612,625,248**	**695,452,979**	**87%**		

*** Variance and Performance measured against 2025 Final Budget**



Section 11: Primary Health Care Expenditure (PHC) and Outcomes

This section outlines the performance of expenditures in the Primary Healthcare (PHC) sector, assessing actual expenditure from the implementation of the fiscal year budget against the original and final budgets.

During the 2025 fiscal year, primary health care delivery was strengthened by combining facility upgrade, acquisition of medical equipment and provision of solar powered lights. The renovation and reconstruction was implemented across 44 local government councils and covered primary health care centers in various wards thereby addressing some of the infrastructure deficiencies affecting public hospitals and clinics.

Outcome Contribution: the reported output of the expenditure are the increased availability of the basic primary health care services at the rural communities, reduced maternal and infant mortality rates, reduced pressure on General hospitals in the city, increased availability of essential drugs, improved quality of health care and improve public confidence in government owned health care facilities thereby encouraging community participation.

In addition the provision of solar powered lighting in rural PHC centers has enable the centers to provide medical attention during night time and emergencies thereby improving quick emergency response in saving lives and preventing avoidable deaths.

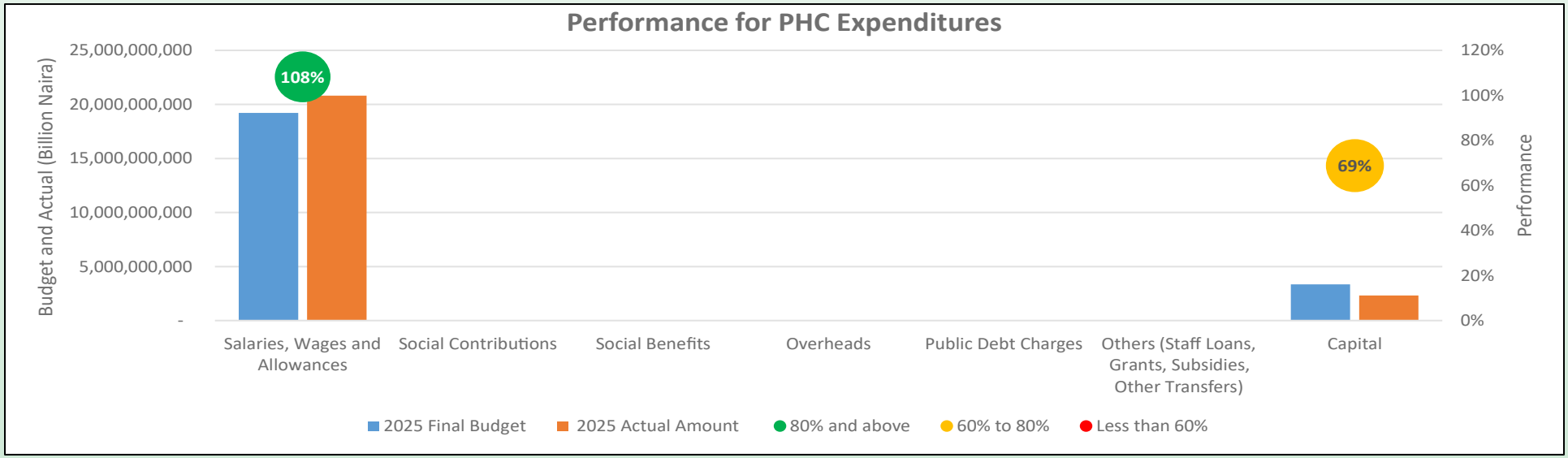
Table 21 PHC Expenditure Out-turn by LGs

Which LGs spent the Money in the PHC sector?					
Expenditure by LGs (Top 5)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***
Construction of Health post at Bebeji	560,000,000	560,000,000	187,993,905	- 372,006,095	**34%**
Renovation of dispensary and health clinic at D/Tofa	150,000,000	150,000,000	180,076,289	30,076,289	**120%**
Renovation / Construction of primary health care at Ungogo	105,250,000	105,250,000	166,616,519	61,366,519	**158%**
Renovation / Construction of primary health care at Takai	100,000,000	100,000,000	162,097,749	**62,097,749**	**162%**
Renovation of primary health centre at Gaya	200,000,000	200,000,000	155,381,215	- 44,618,785	**78%**
Others LGs	1,115,250,000	1,115,250,000	1,460,714,465	2,575,964,465	**-131%**
Total Expenditure	**2,230,500,000**	**2,230,500,000**	**2,312,880,141**	**2,312,880,141**	

Section 11: Primary Health Care Expenditure (PHC) and Outcomes

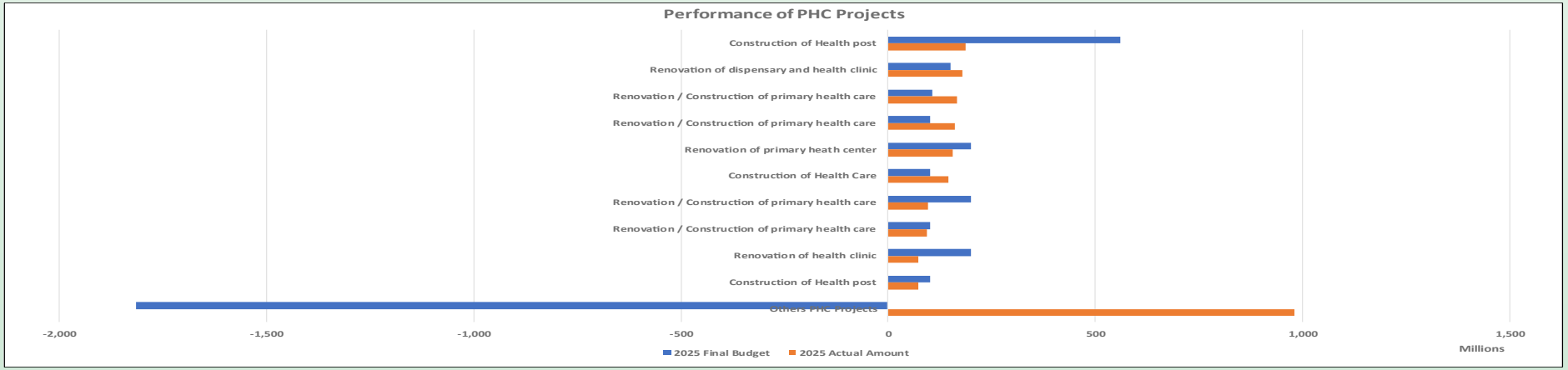
What did we spend our Resources on in the PHC sector?					
Expenditure Item	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***
Personnel	**19,214,926,096**	**19,214,926,096**	**20,817,584,876**	**1,602,658,779**	108%
Salaries, Wages and Allowances	19,214,926,096	19,214,926,096	20,817,584,876	1,602,658,779	108%
Social Contributions	-	-	-	-	
Social Benefits	-	-	-	-	
Other Recurrent	**-**	**-**	**-**	**-**	
Overheads	-	-	-	-	
Public Debt Charges	-	-	-	-	
Others (Staff Loans, Grants, Subsidies, Other Transfers)	-	-	-	-	
Capital	**3,356,432,123**	**3,356,432,123**	**2,312,880,141**	**-1,043,551,982**	69%
Total Expenditure	**22,571,358,219**	**22,571,358,219**	**23,130,465,017**	**559,106,797**	102%

*** Variance and Performance measured against 2025 Final Budget**



What investments have we made in the PHC Sector?							
Primary Healthcare (PHC) Projects (Top 10)	**2025 Original Budget**	**2025 Final Budget**	**2025 Actual Amount**	**Variance***	**Performance (%)***	**Implementating MDA**	**Status**
Construction of Health post	560,000,000	560,000,000	187,993,905	**372,006,095**	34%	Bebeji LG	Complete
Renovation of dispensary and health clinic	150,000,000	150,000,000	180,076,289	- **30,076,289**	120%	Dawakin Tofa LG	Complete
Renovation / Construction of primary health care	105,250,000	105,250,000	166,616,519	- **61,366,519**	158%	Ungogo LG	Complete
Renovation / Construction of primary health care	100,000,000	100,000,000	162,097,749	- **62,097,749**	162%	Takai LG	Complete
Renovation of primary heath center	200,000,000	200,000,000	155,381,215	**44,618,785**	78%	Gaya LG	Complete
Construction of Health Care	100,000,000	100,000,000	144,993,152	- **44,993,152**	145%	Warawa LG	Complete
Renovation / Construction of primary health care	200,000,000	200,000,000	96,609,615	**103,390,385**	48%	Rogo LG	Complete
Renovation / Construction of primary health care	100,000,000	100,000,000	93,260,111	**6,739,889**	93%	Ajingi LG	Complete
Renovation of health clinic	200,000,000	200,000,000	73,883,697	**126,116,303**	37%	Tudun Wada	Complete
Construction of Health post	100,000,000	100,000,000	72,496,576	**27,503,424**	72%	Sumaila LG	Complete
Others PHC Projects	- 1,815,250,000	- 1,815,250,000	979,471,312	- **2,794,721,312**	-54%		
Total Value of PHC Projects	-	-	**2,312,880,141**	- **2,312,880,141**			

* Variance and Performance measured against 2025 Final Budget



Section 10 Public Consultations with Citizens presenting the Annual Financial Statements

The Local Governments Audited Annual Financial Statements were made available on Office of the Auditor General for Local Government's Website, specifically at this link address: www.lgaudit.kn.gov.ng as published on **Monday 29th June, 2026.**

Moreover, a town hall meeting was conducted on **12th November, 2026** to present the Financial Statements. Consequently, the details of the events were published in two national daily newspapers Stallion times and Solacebase. The contributions of citizens were minuted and made available.



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