



Albasu Local Government

BUDGET IMPLEMENTATION REPORT QUARTER Q1 2026

Date of Publication April, 2026

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1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Albasu Local Government is prepared quarterly and published for transparency and accountability

This report includes the original approved budget appropriations for the year 2026 against each organisational unit for each of the core economic classification of expenditures (Personnel Cost, Other Recurrent Cost and Capital Expenditure); the actual expenditures for the quarter Q1, attributed to each organisational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This Q1 report is assessed against the 2026 Approved budget.

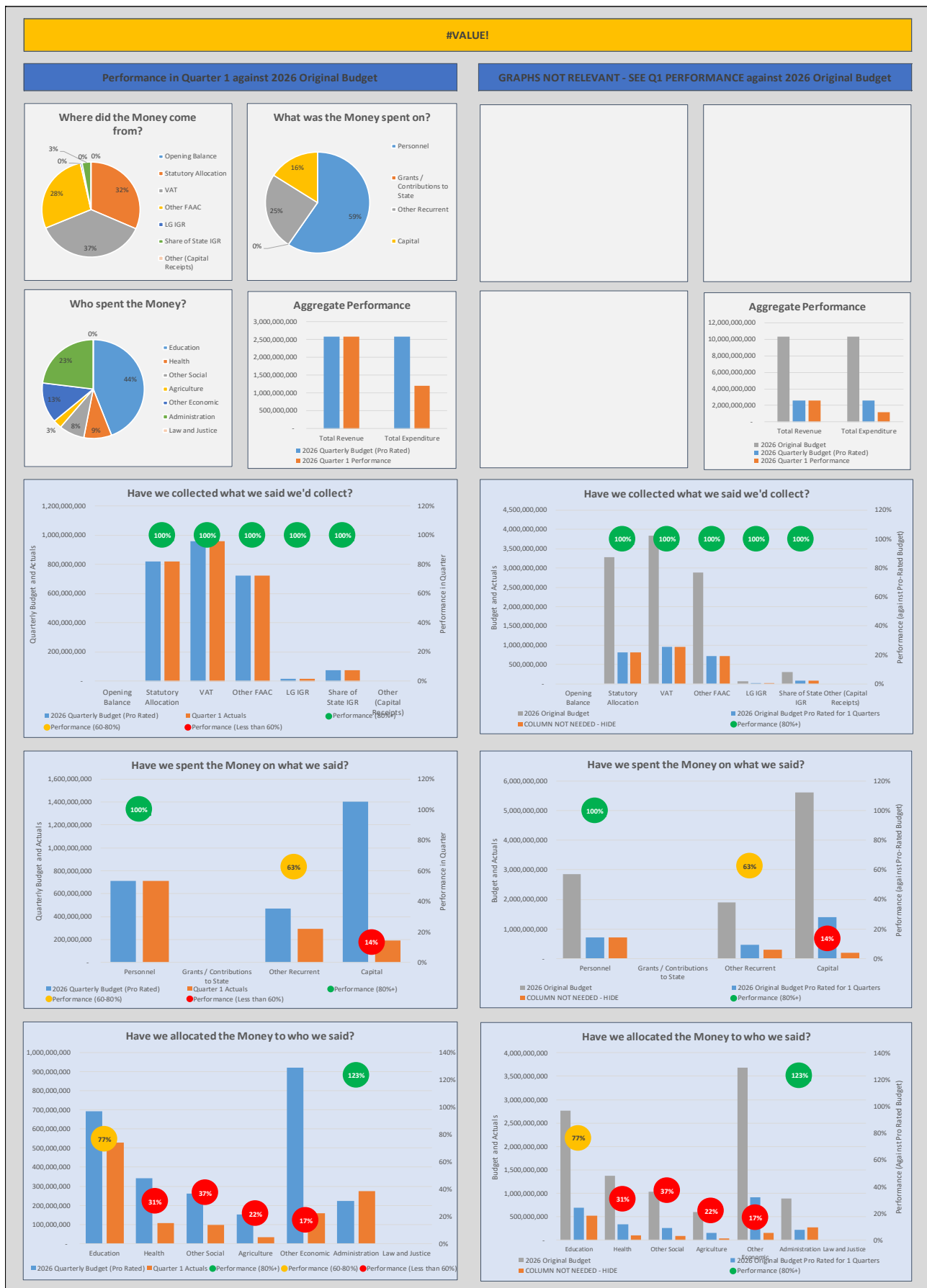
The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- Revenue – Economic Account Type 1
- Personnel Cost Expenditure – Economic Sub-Account Type 21
- Overhead Cost Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer Payments) - Economic Account Classes 2203-2209 as applicable

1.B Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

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Revenue by Economic	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Opening Balance	-	-	-		
Statutory Allocation	3,274,107,191	818,526,798	818,526,798	100.0%	25.0%
VAT	3,836,719,085	959,179,771	959,179,771	100.0%	25.0%
Other FAAC	2,885,150,388	721,287,597	721,287,597	100.0%	25.0%
LG IGR	61,290,000	15,322,500	15,322,500	100.0%	25.0%
Share of State IGR	300,631,719	75,157,930	75,157,930	100.0%	25.0%
Other (Capital Receipts)	-	-	-		
Total Revenue	10,357,898,383	2,589,474,596	2,589,474,596	100.0%	25.0%
Expenditure by Economic	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Personnel	2,849,874,633	712,468,658	712,468,658	100.0%	25.0%
Grants / Contributions to State	-	-	-		
Other Recurrent	1,889,803,681	472,450,920	295,387,280	62.5%	15.6%
Capital	5,618,220,069	1,404,555,017	190,652,524	13.6%	3.4%
Total Expenditure	10,357,898,383	2,589,474,596	1,198,508,462	46.3%	11.6%
Expenditure by Sector	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Education	2,764,528,099	691,132,025	529,249,525	76.6%	19.1%
Health	1,371,852,789	342,963,197	105,713,197	30.8%	7.7%
Other Social	1,040,325,966	260,081,492	96,558,992	37.1%	9.3%
Agriculture	606,554,934	151,638,734	33,342,743	22.0%	5.5%
Other Economic	3,679,388,608	919,847,152	157,887,366	17.2%	4.3%
Administration	895,247,987	223,811,997	275,756,640	123.2%	30.8%
Law and Justice	-	-	-		
Total Expenditure	10,357,898,383	2,589,474,596	1,198,508,462	46.3%	11.6%
Performance					
80% and Above					
Between 60% and 80%					
Less than 60%					

Figure 2: Fiscal Performance Overview Year to Date

1.C Summary Budget Implementation Report

Table 1: Budget Implementation Summary

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
Opening Balance	-	-	-	-		
Recurrent Revenue	10,357,898,383.00	10,357,898,383.00	2,589,474,595.75	2,589,474,595.75	25.0%	7,768,423,787.25
11 - GOVERNMENT SHARE OF FAAC	9,995,976,663.91	9,995,976,663.91	2,498,994,165.98	2,498,994,165.98	25.0%	7,496,982,497.93
12 - INDEPENDENT REVENUE	361,921,719.09	361,921,719.09	90,480,429.77	90,480,429.77	25.0%	271,441,289.32
Recurrent Expenditure	4,739,678,314.00	4,739,678,314.00	1,007,855,938.42	1,007,855,938.42	21.3%	3,731,822,375.58
21 - PERSONNEL COST	2,849,874,633.00	2,849,874,633.00	712,468,658.25	712,468,658.25	25.0%	2,137,405,974.75
22 - OTHER RECURRENT COSTS	1,889,803,681.00	1,889,803,681.00	295,387,280.17	295,387,280.17	15.6%	1,594,416,400.83
Transfer to Capital Account	5,618,220,069.00	5,618,220,069.00	1,581,618,657.33	1,581,618,657.33		4,036,601,411.67
Capital Receipts	-	-	-	-		-
13 - AID AND GRANTS	-	-	-	-		-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-		-
23 - CAPITAL EXPENDITURE	5,618,220,069.00	5,618,220,069.00	190,652,523.88	190,652,523.88	3.4%	5,427,567,545.12
Total Revenue (including OB)	10,357,898,383.00	10,357,898,383.00	2,589,474,595.75	2,589,474,595.75	25.0%	7,768,423,787.25
Total Expenditure	10,357,898,383.00	10,357,898,383.00	1,198,508,462.30	1,198,508,462.30	11.6%	9,159,389,920.70
Closing Balance	-	-	1,390,966,133.45	1,390,966,133.45		- 1,390,966,133.45

Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Revenue by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Revenue	10,357,898,383.00	10,357,898,383.00	2,589,474,595.75	2,589,474,595.75	25.0%	7,768,423,787.25
020000000000	Economic Sector	10,356,398,383.00	10,356,398,383.00	2,589,099,595.75	2,589,099,595.75	25.0%	7,767,298,787.25
021500000000	Agriculture & Natural Resources	23,950,000.00	23,950,000.00	5,987,500.00	5,987,500.00	25.0%	17,962,500.00
021500200100	HOD Agriculture & Natural Resources	23,950,000.00	23,950,000.00	5,987,500.00	5,987,500.00	25.0%	17,962,500.00
022000000000	Treasury Department	10,316,648,383.00	10,316,648,383.00	2,579,162,095.75	2,579,162,095.75	25.0%	7,737,486,287.25
022000100100	Treasurer	10,316,648,383.00	10,316,648,383.00	2,579,162,095.75	2,579,162,095.75	25.0%	7,737,486,287.25
023400000000	Works, Housing & Transport Department	15,800,000.00	15,800,000.00	3,950,000.00	3,950,000.00	25.0%	11,850,000.00
023400200100	HOD Works	15,800,000.00	15,800,000.00	3,950,000.00	3,950,000.00	25.0%	11,850,000.00
050000000000	Social Sector	1,500,000.00	1,500,000.00	375,000.00	375,000.00	25.0%	1,125,000.00
051700000000	Education, Community and Social Development Department	600,000.00	600,000.00	150,000.00	150,000.00	25.0%	450,000.00
051700300100	HOD Community and Social Development	600,000.00	600,000.00	150,000.00	150,000.00	25.0%	450,000.00
052100000000	Primary Healthcare Department	750,000.00	750,000.00	187,500.00	187,500.00	25.0%	562,500.00
052100200100	Primary Healthcare Coordinator	750,000.00	750,000.00	187,500.00	187,500.00	25.0%	562,500.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
1	REVENUE	10,357,898,383.00	10,357,898,383.00	2,589,474,595.75	2,589,474,595.75	25.0%	7,768,423,787.25
11	GOVERNMENT SHARE OF FAAC	9,995,976,663.91	9,995,976,663.91	2,498,994,165.98	2,498,994,165.98	25.0%	7,496,982,497.93
1101	GOVERNMENT SHARE OF FAAC	9,995,976,663.91	9,995,976,663.91	2,498,994,165.98	2,498,994,165.98	25.0%	7,496,982,497.93
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	3,274,107,191.00	3,274,107,191.00	818,526,797.75	818,526,797.75	25.0%	2,455,580,393.25
11010101	STATUTORY ALLOCATION	3,274,107,191.00	3,274,107,191.00	818,526,797.75	818,526,797.75	25.0%	2,455,580,393.25
110102	LOCAL GOVERNMENT SHARE OF VAT	3,836,719,085.00	3,836,719,085.00	959,179,771.25	959,179,771.25	25.0%	2,877,539,313.75
11010201	SHARE OF VAT	3,836,719,085.00	3,836,719,085.00	959,179,771.25	959,179,771.25	25.0%	2,877,539,313.75
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,885,150,387.91	2,885,150,387.91	721,287,596.98	721,287,596.98	25.0%	2,163,862,790.93
11010301	EXCESS CRUDE	2,049,043,320.00	2,049,043,320.00	512,260,830.00	512,260,830.00	25.0%	1,536,782,490.00
11010302	EXCESS NON-OIL	463,000,000.00	463,000,000.00	115,750,000.00	115,750,000.00	25.0%	347,250,000.00
11010303	EXCHANGE GAIN	174,107,067.91	174,107,067.91	43,526,766.98	43,526,766.98	25.0%	130,580,300.93
11010304	ECOLOGICAL FUND	60,000,000.00	60,000,000.00	15,000,000.00	15,000,000.00	25.0%	45,000,000.00
11010305	Electronic Money Transfer Levy (EMTL)	139,000,000.00	139,000,000.00	34,750,000.00	34,750,000.00	25.0%	104,250,000.00
12	INDEPENDENT REVENUE	361,921,719.09	361,921,719.09	90,480,429.77	90,480,429.77	25.0%	271,441,289.32
1201	TAX REVENUE	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
120103	OTHER TAXES	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
12010324	Tenement Rates	400,000.00	400,000.00	100,000.00	100,000.00	25.0%	300,000.00
12010325	Penalty on Tenement Rates	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
1202	Non-Tax Revenue	361,421,719.09	361,421,719.09	90,355,429.77	90,355,429.77	25.0%	271,066,289.32
120201	Licenses	6,520,000.00	6,520,000.00	1,630,000.00	1,630,000.00	25.0%	4,890,000.00
12020107	Registration of Voluntary Organization	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020108	Barkery House license	300,000.00	300,000.00	75,000.00	75,000.00	25.0%	225,000.00
12020111	Cart/truck licenses	300,000.00	300,000.00	75,000.00	75,000.00	25.0%	225,000.00
12020114	Dried Fish/Meat License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020117	Squatters /Hawkers permit fees	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020121	Abattoir/Slaughter License	300,000.00	300,000.00	75,000.00	75,000.00	25.0%	225,000.00
12020124	Cinematography License	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020126	Trade Permit License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020127	Advertisement License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020128	Approval of Building plan License	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020131	Battery charger licenses	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020133	Blacksmith workshop licenses	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020134	Block making machine fees	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
12020138	Butchers License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020140	Cloth Dyners licenses	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020141	Cold room licenses	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020142	Control of Noise Permit License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020143	Corn Grinding mill licenses	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020144	Dislodging of septic Tank charges	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020145	Environment sanitation Service License	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
12020146	Electric/Radio/TV Workshop License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020147	Entertainment Drumming & Temporary both permit License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020148	Felling of Trees License	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020150	Hair Dressing/Barbing Saloon License	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020151	Impounding of Animal License	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020152	Ingredients Grinding License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020153	kiosk license	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020154	Local Hair Barbing/ plaiting license	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020155	Marriage Registration License	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
12020158	Motor Vehicle License	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020160	Night soil Disposal/Deposit fees	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020162	Painting, Spraying and Sign Writing Workshop	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020163	Panel Beater licenses	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020165	Pety Trader	250,000.00	250,000.00	62,500.00	62,500.00	25.0%	187,500.00
12020166	Photo Studio License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020167	Photostat/Typing Institute License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020172	Rice Mill/Cassava grinding License	250,000.00	250,000.00	62,500.00	62,500.00	25.0%	187,500.00
12020175	Saw Milling License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020179	Vehicle Spare Parts License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020180	Vulcanizer License	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020181	Welding Machine License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020182	wood making /carpentry workshop	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020184	Bathing House License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
120204	Fees-Main	30,620,000.00	30,620,000.00	7,655,000.00	7,655,000.00	25.0%	22,965,000.00
12020403	Slaughter Slab Fees	300,000.00	300,000.00	75,000.00	75,000.00	25.0%	225,000.00
12020404	Irrigation Land Fees	2,000,000.00	2,000,000.00	500,000.00	500,000.00	25.0%	1,500,000.00
12020405	Tender Fees	15,000,000.00	15,000,000.00	3,750,000.00	3,750,000.00	25.0%	11,250,000.00
12020408	Private Schools Registration	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
12020413	Private Hospital & Clinic Inspection Fees	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020416	Registration of Youth Clubs	70,000.00	70,000.00	17,500.00	17,500.00	25.0%	52,500.00
12020422	Non-Refundable Application for Land	300,000.00	300,000.00	75,000.00	75,000.00	25.0%	225,000.00
12020430	Hire of Conference Hall	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
12020431	Registration of Self-Help Group	300,000.00	300,000.00	75,000.00	75,000.00	25.0%	225,000.00
12020438	Safety (petrol station)	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
12020448	Tenders Processing Fees	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
12020456	local indigene certificate	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
12020458	General Contractor Registration fees	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
12020465	Market Fees	2,000,000.00	2,000,000.00	500,000.00	500,000.00	25.0%	1,500,000.00
12020466	Motor Park Fees	1,500,000.00	1,500,000.00	375,000.00	375,000.00	25.0%	1,125,000.00
12020467	Cattle Market Fees	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
12020468	Shop & Shopping Fees	4,000,000.00	4,000,000.00	1,000,000.00	1,000,000.00	25.0%	3,000,000.00
120206	Sales-Main	20,150,000.00	20,150,000.00	5,037,500.00	5,037,500.00	25.0%	15,112,500.00
12020607	Proceed from sales of Fertilizer	20,000,000.00	20,000,000.00	5,000,000.00	5,000,000.00	25.0%	15,000,000.00
12020608	Other Sales	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020612	Sale of DRF Items	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
120207	Earnings -Main	2,700,000.00	2,700,000.00	675,000.00	675,000.00	25.0%	2,025,000.00
12020705	Farm Plot Charges	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
12020706	Animal Tractor Charges	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
12020724	Hire of Information Equipment	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020799	Other Earnings	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
120208	RENT ON LAND AND OTHERS - GENERAL	800,000.00	800,000.00	200,000.00	200,000.00	25.0%	600,000.00
12020810	(Customery) Right of Occupancy	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
12020812	Commission on transfer of plot	300,000.00	300,000.00	75,000.00	75,000.00	25.0%	225,000.00
120213	RE-IMBURSEMENT GENERAL	300,631,719.09	300,631,719.09	75,157,929.77	75,157,929.77	25.0%	225,473,789.32
12021301	LOCAL GOVERNMENT SHARE OF STATE IGR	300,631,719.09	300,631,719.09	75,157,929.77	75,157,929.77	25.0%	225,473,789.32

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Total Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Expenditure	10,357,898,383.00	10,357,898,383.00	1,198,508,462.30	1,198,508,462.30	11.6%	9,159,389,920.70
010000000000	Administration Sector	895,247,986.91	895,247,986.91	275,756,639.96	275,756,639.96	30.8%	619,491,346.95
011100000000	Chairman Office	417,322,515.88	417,322,515.88	229,199,188.55	229,199,188.55	54.9%	188,123,327.33
011100100100	Chairman Office	37,849,484.80	37,849,484.80	7,754,037.87	7,754,037.87	20.5%	30,095,446.93
011100100200	Vice Chairman Office	21,082,550.00	21,082,550.00	2,233,137.50	2,233,137.50	10.6%	18,849,412.50
011100100300	Special Service Unit Office	197,230,716.88	197,230,716.88	191,172,072.13	191,172,072.13	96.9%	6,058,644.75
011100100400	Special Advisers	157,081,571.20	157,081,571.20	27,520,392.80	27,520,392.80	17.5%	129,561,178.40
011100600100	Internal Audit Office	4,078,193.00	4,078,193.00	519,548.25	519,548.25	12.7%	3,558,644.75
011200000000	Legislative Council	94,378,496.00	94,378,496.00	19,686,290.67	19,686,290.67	20.9%	74,692,205.33
011200300100	Legislative Council	70,577,160.00	70,577,160.00	16,394,290.00	16,394,290.00	23.2%	54,182,870.00
011200400100	House Leader	7,549,756.00	7,549,756.00	1,729,105.67	1,729,105.67	22.9%	5,820,650.33
011200500100	Deputy House Leader	16,251,580.00	16,251,580.00	1,562,895.00	1,562,895.00	9.6%	14,688,685.00
016100000000	Office of Secretary to the Local Government	111,076,019.03	111,076,019.03	1,244,004.75	1,244,004.75	1.1%	109,832,014.28
016100100100	Office of Secretary to the Local Government	10,776,019.00	10,776,019.00	1,194,004.75	1,194,004.75	11.1%	9,582,014.25
016100700100	Legal Services	100,300,000.03	100,300,000.03	50,000.00	50,000.00	0.0%	100,250,000.03
012500000000	Personnel Management Office	272,470,956.00	272,470,956.00	25,627,156.00	25,627,156.00	9.4%	246,843,800.00
012500100100	Office of the Director Personnel Management	84,184,997.00	84,184,997.00	12,546,249.25	12,546,249.25	14.9%	71,638,747.75
012500200100	Chief Personnel Officer (CPO)	188,285,959.00	188,285,959.00	13,080,906.75	13,080,906.75	6.9%	175,205,052.25
020000000000	Economic Sector	4,285,943,542.00	4,285,943,542.00	191,230,109.08	191,230,109.08	4.5%	4,094,713,432.92
021500000000	Agriculture & Natural Resources	606,554,934.00	606,554,934.00	33,342,743.00	33,342,743.00	5.5%	573,212,191.00
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	93,936,044.00	93,936,044.00	13,834,011.00	13,834,011.00	14.7%	80,102,033.00
021500200100	HOD Agriculture & Natural Resources	512,618,890.00	512,618,890.00	19,508,732.00	19,508,732.00	3.8%	493,110,158.00
022000000000	Treasury Department	283,423,956.00	283,423,956.00	61,578,489.00	61,578,489.00	21.7%	221,845,467.00
022000100100	Treasurer	283,423,956.00	283,423,956.00	61,578,489.00	61,578,489.00	21.7%	221,845,467.00
023400000000	Works, Housing & Transport Department	3,097,333,172.00	3,097,333,172.00	48,680,480.50	48,680,480.50	1.6%	3,048,652,691.50
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	83,936,044.00	83,936,044.00	4,984,011.00	4,984,011.00	5.9%	78,952,033.00
023400200100	HOD Works	3,013,397,128.00	3,013,397,128.00	43,696,469.50	43,696,469.50	1.5%	2,969,700,658.50
023800000000	Planning, Research & Statistics	298,631,480.00	298,631,480.00	47,628,396.58	47,628,396.58	15.9%	251,003,083.42
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	217,289,725.00	217,289,725.00	36,542,957.83	36,542,957.83	16.8%	180,746,767.17
023800200100	HOD Planning, Research & Statistics	81,341,755.00	81,341,755.00	11,085,438.75	11,085,438.75	13.6%	70,256,316.25
050000000000	Social Sector	5,176,706,854.09	5,176,706,854.09	731,521,713.25	731,521,713.25	14.1%	4,445,185,140.84
051700000000	Education, Community and Social Development Department	2,764,528,099.00	2,764,528,099.00	529,249,524.75	529,249,524.75	19.1%	2,235,278,574.25
051700100100	Office of the Supervisory Councilor Education	173,936,044.00	173,936,044.00	25,984,011.00	25,984,011.00	14.9%	147,952,033.00
051700200100	Office of the Supervisory Councilor Community	16,936,044.00	16,936,044.00	1,484,011.00	1,484,011.00	8.8%	15,452,033.00
051700300100	HOD Community and Social Development	2,111,656,011.00	2,111,656,011.00	501,781,502.75	501,781,502.75	23.8%	1,609,874,508.25
051700400100	Local Government Primary Education	462,000,000.00	462,000,000.00	-	-	0.0%	462,000,000.00
052100000000	Primary Healthcare Department	1,371,852,789.09	1,371,852,789.09	105,713,197.00	105,713,197.00	7.7%	1,266,139,592.09
052100100100	Office of the Supervisory Councilor Primary Healthcare	6,936,044.00	6,936,044.00	984,011.00	984,011.00	14.2%	5,952,033.00
052100200100	Primary Healthcare Coordinator	1,364,916,745.09	1,364,916,745.09	104,729,186.00	104,729,186.00	7.7%	1,260,187,559.09
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	815,515,037.00	815,515,037.00	40,568,759.25	40,568,759.25	5.0%	774,946,277.75
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and Hygiene	18,936,044.00	18,936,044.00	3,484,011.00	3,484,011.00	18.4%	15,452,033.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation sect	796,578,993.00	796,578,993.00	37,084,748.25	37,084,748.25	4.7%	759,494,244.75
055100000000	District Administration	224,810,929.00	224,810,929.00	55,990,232.25	55,990,232.25	24.9%	168,820,696.75
055100100100	District Administration	224,810,929.00	224,810,929.00	55,990,232.25	55,990,232.25	24.9%	168,820,696.75

Table 5: Personnel Expenditure by Administrative Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	2,849,874,633.00	2,849,874,633.00	712,468,658.25	712,468,658.25	25.0%	2,137,405,974.75
010000000000	Administration Sector	168,923,131.00	168,923,131.00	42,230,782.75	42,230,782.75	25.0%	126,692,348.25
011100000000	Chairman Office	62,919,992.00	62,919,992.00	15,729,998.00	15,729,998.00	25.0%	47,189,994.00
011100100100	Chairman Office	24,349,484.80	24,349,484.80	6,087,371.20	6,087,371.20	25.0%	18,262,113.60
011100100200	Vice Chairman Office	4,332,550.00	4,332,550.00	1,083,137.50	1,083,137.50	25.0%	3,249,412.50
011100100300	Special Service Unit Office	2,078,193.00	2,078,193.00	519,548.25	519,548.25	25.0%	1,558,644.75
011100100400	Special Advisers	30,081,571.20	30,081,571.20	7,520,392.80	7,520,392.80	25.0%	22,561,178.40
011100600100	Internal Audit Office	2,078,193.00	2,078,193.00	519,548.25	519,548.25	25.0%	1,558,644.75
011200000000	Legislative Council	76,478,496.00	76,478,496.00	19,119,624.00	19,119,624.00	25.0%	57,358,872.00
011200300100	Legislative Council	65,577,160.00	65,577,160.00	16,394,290.00	16,394,290.00	25.0%	49,182,870.00
011200400100	House Leader	6,649,756.00	6,649,756.00	1,662,439.00	1,662,439.00	25.0%	4,987,317.00
011200500100	Deputy House Leader	4,251,580.00	4,251,580.00	1,062,895.00	1,062,895.00	25.0%	3,188,685.00
016100000000	Office of Secretary to the Local Government	4,576,019.00	4,576,019.00	1,144,004.75	1,144,004.75	25.0%	3,432,014.25
016100100100	Office of Secretary to the Local Government	4,576,019.00	4,576,019.00	1,144,004.75	1,144,004.75	25.0%	3,432,014.25
012500000000	Personnel Management Office	24,948,624.00	24,948,624.00	6,237,156.00	6,237,156.00	25.0%	18,711,468.00
012500100100	Office of the Director Personnel Management	6,184,997.00	6,184,997.00	1,546,249.25	1,546,249.25	25.0%	4,638,747.75
012500200100	Chief Personnel Officer (CPO)	18,763,627.00	18,763,627.00	4,690,906.75	4,690,906.75	25.0%	14,072,720.25
020000000000	Economic Sector	392,284,649.00	392,284,649.00	98,071,162.25	98,071,162.25	25.0%	294,213,486.75
021500000000	Agriculture & Natural Resources	67,970,972.00	67,970,972.00	16,992,743.00	16,992,743.00	25.0%	50,978,229.00
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	3,936,044.00	3,936,044.00	984,011.00	984,011.00	25.0%	2,952,033.00
021500200100	HOD Agriculture & Natural Resources	64,034,928.00	64,034,928.00	16,008,732.00	16,008,732.00	25.0%	48,026,196.00
022000000000	Treasury Department	246,313,956.00	246,313,956.00	61,578,489.00	61,578,489.00	25.0%	184,735,467.00
022000100100	Treasurer	246,313,956.00	246,313,956.00	61,578,489.00	61,578,489.00	25.0%	184,735,467.00
023400000000	Works, Housing & Transport Department	62,721,922.00	62,721,922.00	15,680,480.50	15,680,480.50	25.0%	47,041,441.50
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	3,936,044.00	3,936,044.00	984,011.00	984,011.00	25.0%	2,952,033.00
023400200100	HOD Works	58,785,878.00	58,785,878.00	14,696,469.50	14,696,469.50	25.0%	44,089,408.50
023800000000	Planning, Research & Statistics	15,277,799.00	15,277,799.00	3,819,449.75	3,819,449.75	25.0%	11,458,349.25
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	3,936,044.00	3,936,044.00	984,011.00	984,011.00	25.0%	2,952,033.00
023800200100	HOD Planning, Research & Statistics	11,341,755.00	11,341,755.00	2,835,438.75	2,835,438.75	25.0%	8,506,316.25
050000000000	Social Sector	2,288,666,853.00	2,288,666,853.00	572,166,713.25	572,166,713.25	25.0%	1,716,500,139.75
051700000000	Education, Community and Social Development Department	1,580,378,099.00	1,580,378,099.00	395,094,524.75	395,094,524.75	25.0%	1,185,283,574.25
051700100100	Office of the Supervisory Councilor Education	3,936,044.00	3,936,044.00	984,011.00	984,011.00	25.0%	2,952,033.00
051700200100	Office of the Supervisory Councilor Community	3,936,044.00	3,936,044.00	984,011.00	984,011.00	25.0%	2,952,033.00
051700300100	HOD Community and Social Development	1,572,506,011.00	1,572,506,011.00	393,126,502.75	393,126,502.75	25.0%	1,179,379,508.25
052100000000	Primary Healthcare Department	420,852,788.00	420,852,788.00	105,213,197.00	105,213,197.00	25.0%	315,639,591.00
052100100100	Office of the Supervisory Councilor Primary Healthcare	3,936,044.00	3,936,044.00	984,011.00	984,011.00	25.0%	2,952,033.00
052100200100	Primary Healthcare Coordinator	416,916,744.00	416,916,744.00	104,229,186.00	104,229,186.00	25.0%	312,687,558.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	64,475,037.00	64,475,037.00	16,118,759.25	16,118,759.25	25.0%	48,356,277.75
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and Hygiene	3,936,044.00	3,936,044.00	984,011.00	984,011.00	25.0%	2,952,033.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation sect	60,538,993.00	60,538,993.00	15,134,748.25	15,134,748.25	25.0%	45,404,244.75
055100000000	District Administration	222,960,929.00	222,960,929.00	55,740,232.25	55,740,232.25	25.0%	167,220,696.75
055100100100	District Administration	222,960,929.00	222,960,929.00	55,740,232.25	55,740,232.25	25.0%	167,220,696.75

Table 6: Overhead Expenditure by Administrative Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Overhead and Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Overhead Expenditure	1,889,803,681.00	1,889,803,681.00	295,387,280.17	295,387,280.17	15.6%	1,594,416,400.83
010000000000	Administration Sector	342,450,000.00	342,450,000.00	42,873,333.33	42,873,333.33	12.5%	299,576,666.67
011100000000	Chairman Office	163,750,000.00	163,750,000.00	22,816,666.67	22,816,666.67	13.9%	140,933,333.33
011100100100	Chairman Office	13,500,000.00	13,500,000.00	1,666,666.67	1,666,666.67	12.3%	11,833,333.33
011100100200	Vice Chairman Office	16,750,000.00	16,750,000.00	1,150,000.00	1,150,000.00	6.9%	15,600,000.00
011100100300	Special Service Unit Office	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
011100100400	Special Advisers	127,000,000.00	127,000,000.00	20,000,000.00	20,000,000.00	15.7%	107,000,000.00
011100600100	Internal Audit Office	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
011200000000	Legislative Council	17,900,000.00	17,900,000.00	566,666.67	566,666.67	3.2%	17,333,333.33
011200300100	Legislative Council	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
011200400100	House Leader	900,000.00	900,000.00	66,666.67	66,666.67	7.4%	833,333.33
011200500100	Deputy House Leader	12,000,000.00	12,000,000.00	500,000.00	500,000.00	4.2%	11,500,000.00
016100000000	Office of Secretary to the Local Government	6,500,000.00	6,500,000.00	100,000.00	100,000.00	1.5%	6,400,000.00
016100100100	Office of Secretary to the Local Government	6,200,000.00	6,200,000.00	50,000.00	50,000.00	0.8%	6,150,000.00
016100700100	Legal Services	300,000.00	300,000.00	50,000.00	50,000.00	16.7%	250,000.00
012500000000	Personnel Management Office	154,300,000.00	154,300,000.00	19,390,000.00	19,390,000.00	12.6%	134,910,000.00
012500100100	Office of the Director Personnel Management	78,000,000.00	78,000,000.00	11,000,000.00	11,000,000.00	14.1%	67,000,000.00
012500200100	Chief Personnel Officer (CPO)	76,300,000.00	76,300,000.00	8,390,000.00	8,390,000.00	11.0%	67,910,000.00
020000000000	Economic Sector	694,353,681.00	694,353,681.00	93,158,946.83	93,158,946.83	13.4%	601,194,734.17
021500000000	Agriculture & Natural Resources	115,000,000.00	115,000,000.00	16,350,000.00	16,350,000.00	14.2%	98,650,000.00
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	90,000,000.00	90,000,000.00	12,850,000.00	12,850,000.00	14.3%	77,150,000.00
021500200100	HOD Agriculture & Natural Resources	25,000,000.00	25,000,000.00	3,500,000.00	3,500,000.00	14.0%	21,500,000.00
022000000000	Treasury Department	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
022000100100	Treasurer	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
023400000000	Works, Housing & Transport Department	314,000,000.00	314,000,000.00	33,000,000.00	33,000,000.00	10.5%	281,000,000.00
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	80,000,000.00	80,000,000.00	4,000,000.00	4,000,000.00	5.0%	76,000,000.00
023400200100	HOD Works	234,000,000.00	234,000,000.00	29,000,000.00	29,000,000.00	12.4%	205,000,000.00
023800000000	Planning, Research & Statistics	263,353,681.00	263,353,681.00	43,808,946.83	43,808,946.83	16.6%	219,544,734.17
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	213,353,681.00	213,353,681.00	35,558,946.83	35,558,946.83	16.7%	177,794,734.17
023800200100	HOD Planning, Research & Statistics	50,000,000.00	50,000,000.00	8,250,000.00	8,250,000.00	16.5%	41,750,000.00
050000000000	Social Sector	853,000,000.00	853,000,000.00	159,355,000.00	159,355,000.00	18.7%	693,645,000.00
051700000000	Education, Community and Social Development Department	582,150,000.00	582,150,000.00	134,155,000.00	134,155,000.00	23.0%	447,995,000.00
051700100100	Office of the Supervisory Councilor Education	170,000,000.00	170,000,000.00	25,000,000.00	25,000,000.00	14.7%	145,000,000.00
051700200100	Office of the Supervisory Councilor Community	13,000,000.00	13,000,000.00	500,000.00	500,000.00	3.8%	12,500,000.00
051700300100	HOD Community and Social Development	399,150,000.00	399,150,000.00	108,655,000.00	108,655,000.00	27.2%	290,495,000.00
052100000000	Primary Healthcare Department	116,000,000.00	116,000,000.00	500,000.00	500,000.00	0.4%	115,500,000.00
052100100100	Office of the Supervisory Councilor Primary Healthcare	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
052100200100	Primary Healthcare Coordinator	113,000,000.00	113,000,000.00	500,000.00	500,000.00	0.4%	112,500,000.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	153,000,000.00	153,000,000.00	24,450,000.00	24,450,000.00	16.0%	128,550,000.00
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and Hygiene	15,000,000.00	15,000,000.00	2,500,000.00	2,500,000.00	16.7%	12,500,000.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	138,000,000.00	138,000,000.00	21,950,000.00	21,950,000.00	15.9%	116,050,000.00
055100000000	District Administration	1,850,000.00	1,850,000.00	250,000.00	250,000.00	13.5%	1,600,000.00
055100100100	District Administration	1,850,000.00	1,850,000.00	250,000.00	250,000.00	13.5%	1,600,000.00

Table 7: Capital Expenditure by Administrative Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	<i>Total Capital Expenditure</i>	<i>5,618,220,069.00</i>	<i>5,618,220,069.00</i>	<i>190,652,523.88</i>	<i>190,652,523.88</i>	<i>3.4%</i>	<i>5,427,567,545.12</i>
010000000000	Administration Sector	383,874,855.91	383,874,855.91	190,652,523.88	190,652,523.88	49.7%	193,222,332.03
011100000000	Chairman Office	190,652,523.88	190,652,523.88	190,652,523.88	190,652,523.88	100.0%	-
011100100300	Special Service Unit Office	190,652,523.88	190,652,523.88	190,652,523.88	190,652,523.88	100.0%	-
016100000000	Office of Secretary to the Local Government	100,000,000.03	100,000,000.03	-	-	0.0%	100,000,000.03
016100700100	Legal Services	100,000,000.03	100,000,000.03	-	-	0.0%	100,000,000.03
012500000000	Personnel Management Office	93,222,332.00	93,222,332.00	-	-	0.0%	93,222,332.00
012500200100	Chief Personnel Officer (CPO)	93,222,332.00	93,222,332.00	-	-	0.0%	93,222,332.00
020000000000	Economic Sector	3,199,305,212.00	3,199,305,212.00	-	-	0.0%	3,199,305,212.00
021500000000	Agriculture & Natural Resources	423,583,962.00	423,583,962.00	-	-	0.0%	423,583,962.00
021500200100	HOD Agriculture & Natural Resources	423,583,962.00	423,583,962.00	-	-	0.0%	423,583,962.00
022000000000	Treasury Department	35,110,000.00	35,110,000.00	-	-	0.0%	35,110,000.00
022000100100	Treasurer	35,110,000.00	35,110,000.00	-	-	0.0%	35,110,000.00
023400000000	Works, Housing & Transport Department	2,720,611,250.00	2,720,611,250.00	-	-	0.0%	2,720,611,250.00
023400200100	HOD Works	2,720,611,250.00	2,720,611,250.00	-	-	0.0%	2,720,611,250.00
023800000000	Planning, Research & Statistics	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
023800200100	HOD Planning, Research & Statistics	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
050000000000	Social Sector	2,035,040,001.09	2,035,040,001.09	-	-	0.0%	2,035,040,001.09
051700000000	Education, Community and Social Development Department	602,000,000.00	602,000,000.00	-	-	0.0%	602,000,000.00
051700300100	HOD Community and Social Development	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
051700400100	Local Government Primary Education	462,000,000.00	462,000,000.00	-	-	0.0%	462,000,000.00
052100000000	Primary Healthcare Department	835,000,001.09	835,000,001.09	-	-	0.0%	835,000,001.09
052100200100	Primary Healthcare Coordinator	835,000,001.09	835,000,001.09	-	-	0.0%	835,000,001.09
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	598,040,000.00	598,040,000.00	-	-	0.0%	598,040,000.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	598,040,000.00	598,040,000.00	-	-	0.0%	598,040,000.00

2.D Expenditure by Economic Classification

Table 8: Total Expenditure by Economic Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
2	EXPENDITURES	10,357,898,383.00	10,357,898,383.00	1,198,508,462.30	1,198,508,462.30	11.6%	9,159,389,920.70
21	PERSONNEL COST	2,849,874,633.00	2,849,874,633.00	712,468,658.25	712,468,658.25	25.0%	2,137,405,974.75
2101	SALARY	2,168,628,158.20	2,168,628,158.20	542,157,039.55	542,157,039.55	25.0%	1,626,471,118.65
210101	SALARIES AND WAGES	2,168,628,158.20	2,168,628,158.20	542,157,039.55	542,157,039.55	25.0%	1,626,471,118.65
21010101	SALARY	2,168,628,158.20	2,168,628,158.20	542,157,039.55	542,157,039.55	25.0%	1,626,471,118.65
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	670,320,924.80	670,320,924.80	167,580,231.20	167,580,231.20	25.0%	502,740,693.60
210201	ALLOWANCES	396,720,924.80	396,720,924.80	99,180,231.20	99,180,231.20	25.0%	297,540,693.60
21020101	HOUSING / RENT ALLOWANCES	11,769,218.00	11,769,218.00	2,942,304.50	2,942,304.50	25.0%	8,826,913.50
21020104	MEAL SUBSIDY	30,213,264.00	30,213,264.00	7,553,316.00	7,553,316.00	25.0%	22,659,948.00
21020105	UTILITY ALLOWANCE	7,060,815.60	7,060,815.60	1,765,203.90	1,765,203.90	25.0%	5,295,611.70
21020106	RESPONSIBILITY ALLOWANCE	6,716,465.00	6,716,465.00	1,679,116.25	1,679,116.25	25.0%	5,037,348.75
21020107	ENTERTAINMENT ALLOWANCE	6,891,343.00	6,891,343.00	1,722,835.75	1,722,835.75	25.0%	5,168,507.25
21020109	LEAVE GRANT	22,353,907.80	22,353,907.80	5,588,476.95	5,588,476.95	25.0%	16,765,430.85
21020110	FURNITURE ALLOWANCE	48,301,230.00	48,301,230.00	12,075,307.50	12,075,307.50	25.0%	36,225,922.50
21020113	DOMESTIC SERVANT ALLOWANCE	17,706,809.00	17,706,809.00	4,426,702.25	4,426,702.25	25.0%	13,280,106.75
21020114	MEDICAL ALLOWANCE	77,427,919.00	77,427,919.00	19,356,979.75	19,356,979.75	25.0%	58,070,939.25
21020115	RURAL POSTING ALLOWANCE	36,431,910.00	36,431,910.00	9,107,977.50	9,107,977.50	25.0%	27,323,932.50
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	21,446,792.40	21,446,792.40	5,361,698.10	5,361,698.10	25.0%	16,085,094.30
21020119	SHIFTING ALLOWANCE	29,024,296.00	29,024,296.00	7,256,074.00	7,256,074.00	25.0%	21,768,222.00
21020126	HAZARD ALLOWANCE	56,780,400.00	56,780,400.00	14,195,100.00	14,195,100.00	25.0%	42,585,300.00
21020128	NYSC/ IT ALLOWANCES	11,555,402.00	11,555,402.00	2,888,850.50	2,888,850.50	25.0%	8,666,551.50
21020129	CASUAL WORKERS ALLOWANCE	10,066,320.00	10,066,320.00	2,516,580.00	2,516,580.00	25.0%	7,549,740.00
21020199	OTHER ALLOWANCES	2,974,833.00	2,974,833.00	743,708.25	743,708.25	25.0%	2,231,124.75
210202	SOCIAL CONTRIBUTIONS	273,600,000.00	273,600,000.00	68,400,000.00	68,400,000.00	25.0%	205,200,000.00
21020202	CONTRIBUTORY PENSION	273,600,000.00	273,600,000.00	68,400,000.00	68,400,000.00	25.0%	205,200,000.00
2103	SOCIAL BENEFITS	10,925,550.00	10,925,550.00	2,731,387.50	2,731,387.50	25.0%	8,194,162.50
210301	SOCIAL BENEFITS	10,925,550.00	10,925,550.00	2,731,387.50	2,731,387.50	25.0%	8,194,162.50
21030106	SAVERANCE GRATUITY	10,925,550.00	10,925,550.00	2,731,387.50	2,731,387.50	25.0%	8,194,162.50
22	OTHER RECURRENT COSTS	1,889,803,681.00	1,889,803,681.00	295,387,280.17	295,387,280.17	15.6%	1,594,416,400.83
2202	OVERHEAD COST	1,399,950,000.00	1,399,950,000.00	224,588,333.33	224,588,333.33	16.0%	1,175,361,666.67
220201	TRAVEL & TRANSPORT - GENERAL	95,100,000.00	95,100,000.00	12,741,666.67	12,741,666.67	13.4%	82,358,333.33
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	86,900,000.00	86,900,000.00	11,825,000.00	11,825,000.00	13.6%	75,075,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	8,200,000.00	8,200,000.00	916,666.67	916,666.67	11.2%	7,283,333.33
220202	UTILITIES - GENERAL	25,000,000.00	25,000,000.00	4,000,000.00	4,000,000.00	16.0%	21,000,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020205	WATER RATES	24,000,000.00	24,000,000.00	4,000,000.00	4,000,000.00	16.7%	20,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	359,000,000.00	359,000,000.00	36,500,000.00	36,500,000.00	10.2%	322,500,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	11,500,000.00	11,500,000.00	250,000.00	250,000.00	2.2%	11,250,000.00
22020302	BOOKS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	1,500,000.00	250,000.00	250,000.00	16.7%	1,250,000.00

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Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
22020306	PRINTING OF SECURITY DOCUMENTS	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	85,000,000.00	85,000,000.00	11,000,000.00	11,000,000.00	12.9%	74,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	160,000,000.00	160,000,000.00	15,000,000.00	15,000,000.00	9.4%	145,000,000.00
22020314	EXAMINATION MATERIALS	62,000,000.00	62,000,000.00	10,000,000.00	10,000,000.00	16.1%	52,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	170,000,000.00	170,000,000.00	15,000,000.00	15,000,000.00	8.8%	155,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	20,000,000.00	3,000,000.00	3,000,000.00	15.0%	17,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	15,000,000.00	15,000,000.00	2,500,000.00	2,500,000.00	16.7%	12,500,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00	1,500,000.00	1,500,000.00	15.0%	8,500,000.00
22020413	MINOR ROAD MAINTENANCE	50,000,000.00	50,000,000.00	8,000,000.00	8,000,000.00	16.0%	42,000,000.00
220205	TRAINING - GENERAL	91,200,000.00	91,200,000.00	12,500,000.00	12,500,000.00	13.7%	78,700,000.00
22020501	LOCAL TRAINING	29,700,000.00	29,700,000.00	2,250,000.00	2,250,000.00	7.6%	27,450,000.00
22020502	INTERNATIONAL TRAINING	61,500,000.00	61,500,000.00	10,250,000.00	10,250,000.00	16.7%	51,250,000.00
220206	OTHER SERVICES - GENERAL	136,000,000.00	136,000,000.00	21,800,000.00	21,800,000.00	16.0%	114,200,000.00
22020601	SECURITY SERVICES	120,000,000.00	120,000,000.00	20,000,000.00	20,000,000.00	16.7%	100,000,000.00
22020602	OFFICE RENT	3,000,000.00	3,000,000.00	500,000.00	500,000.00	16.7%	2,500,000.00
22020603	RESIDENTIAL RENT	3,000,000.00	3,000,000.00	500,000.00	500,000.00	16.7%	2,500,000.00
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	10,000,000.00	800,000.00	800,000.00	8.0%	9,200,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	21,250,000.00	21,250,000.00	2,500,000.00	2,500,000.00	11.8%	18,750,000.00
22020703	LEGAL SERVICES	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
22020708	MEDICAL CONSULTING	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020709	AUDIT CONSULTANCY	250,000.00	250,000.00	-	-	0.0%	250,000.00
22020710	RESEARCH AND DOCUMENTATION	15,000,000.00	15,000,000.00	2,500,000.00	2,500,000.00	16.7%	12,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	37,000,000.00	37,000,000.00	500,000.00	500,000.00	1.4%	36,500,000.00
22020801	MOTOR VEHICLE FUEL COST	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
22020803	PLANT / GENERATOR FUEL COST	14,000,000.00	14,000,000.00	500,000.00	500,000.00	3.6%	13,500,000.00
220209	FINANCIAL CHARGES - GENERAL	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	463,400,000.00	463,400,000.00	119,046,666.67	119,046,666.67	25.7%	344,353,333.33
22021001	REFRESHMENT & MEALS	30,450,000.00	30,450,000.00	3,575,000.00	3,575,000.00	11.7%	26,875,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	26,550,000.00	26,550,000.00	25,000.00	25,000.00	0.1%	26,525,000.00
22021004	MEDICAL EXPENSES-LOCAL	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22021007	WELFARE PACKAGES	145,500,000.00	145,500,000.00	81,760,000.00	81,760,000.00	56.2%	63,740,000.00
22021011	MEDICAL EXPENSES-INTERNATIONAL	167,900,000.00	167,900,000.00	26,636,666.67	26,636,666.67	15.9%	141,263,333.33
22021016	BUDGET FORMULATION LOGISTICS	3,000,000.00	3,000,000.00	500,000.00	500,000.00	16.7%	2,500,000.00
22021020	SANITATION VANGUARD EXPENSES	70,000,000.00	70,000,000.00	6,550,000.00	6,550,000.00	9.4%	63,450,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	489,853,681.00	489,853,681.00	70,798,946.83	70,798,946.83	14.5%	419,054,734.17
220401	LOCAL GRANTS AND CONTRIBUTIONS	489,853,681.00	489,853,681.00	70,798,946.83	70,798,946.83	14.5%	419,054,734.17

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Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
22040109	GRANTS TO COMMUNITIES/NGOs	489,853,681.00	489,853,681.00	70,798,946.83	70,798,946.83	14.5%	419,054,734.17
23	CAPITAL EXPENDITURE	5,618,220,069.00	5,618,220,069.00	190,652,523.88	190,652,523.88	3.4%	5,427,567,545.12
2301	FIXED ASSETS PURCHASED	952,856,689.30	952,856,689.30	-	-	0.0%	952,856,689.30
230101	PURCHASE OF FIXED ASSETS - GENERAL	952,856,689.30	952,856,689.30	-	-	0.0%	952,856,689.30
23010101	PURCHASE / ACQUISITION OF LAND	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23010104	PURCHASE MOTOR CYCLES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	118,272,727.30	118,272,727.30	-	-	0.0%	118,272,727.30
23010113	PURCHASE OF COMPUTERS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	152,727,272.00	152,727,272.00	-	-	0.0%	152,727,272.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	84,129,418.00	84,129,418.00	-	-	0.0%	84,129,418.00
23010139	PURCHASE OF OTHER FIXED ASSETS	343,727,272.00	343,727,272.00	-	-	0.0%	343,727,272.00
2302	CONSTRUCTION / PROVISION	3,120,031,046.61	3,120,031,046.61	190,652,523.88	190,652,523.88	6.1%	2,929,378,522.73
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,120,031,046.61	3,120,031,046.61	190,652,523.88	190,652,523.88	6.1%	2,929,378,522.73
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	278,379,796.61	278,379,796.61	190,652,523.88	190,652,523.88	68.5%	87,727,272.73
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	124,000,000.00	124,000,000.00	-	-	0.0%	124,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	83,000,000.00	83,000,000.00	-	-	0.0%	83,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	455,562,500.00	455,562,500.00	-	-	0.0%	455,562,500.00
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	493,600,000.00	493,600,000.00	-	-	0.0%	493,600,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	462,840,000.00	462,840,000.00	-	-	0.0%	462,840,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
23020128	OTHER CONSTRUCTION	502,648,750.00	502,648,750.00	-	-	0.0%	502,648,750.00
2303	REHABILITATION / REPAIRS	1,305,258,928.08	1,305,258,928.08	-	-	0.0%	1,305,258,928.08
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,305,258,928.08	1,305,258,928.08	-	-	0.0%	1,305,258,928.08
23030102	REHABILITATION / REPAIRS - ELECTRICITY	112,000,000.00	112,000,000.00	-	-	0.0%	112,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	554,000,000.00	554,000,000.00	-	-	0.0%	554,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	127,258,928.08	127,258,928.08	-	-	0.0%	127,258,928.08
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	462,000,000.00	462,000,000.00	-	-	0.0%	462,000,000.00
23030128	OTHER REHABILITATION	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23040101	TREE PLANTING	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
2305	OTHER CAPITAL PROJECTS	220,073,405.01	220,073,405.01	-	-	0.0%	220,073,405.01
230501	ACQUISITION OF NON TANGIBLE ASSETS	220,073,405.01	220,073,405.01	-	-	0.0%	220,073,405.01
23050102	COMPUTER SOFTWARE ACQUISITION	43,222,332.00	43,222,332.00	-	-	0.0%	43,222,332.00
23050108	SPECIAL INTERVENTION FUND	141,741,073.01	141,741,073.01	-	-	0.0%	141,741,073.01
23050128	OTHER NON-TANGIBLE ASSETS	35,110,000.00	35,110,000.00	-	-	0.0%	35,110,000.00

Table 9: Total Expenditure by Functional Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Total Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Expenditure	10,357,898,383.00	10,357,898,383.00	1,198,508,462.30	1,198,508,462.30	11.6%	9,159,389,920.70
701	GENERAL PUBLIC SERVICES	7,310,733,358.00	7,310,733,358.00	1,007,855,938.42	1,007,855,938.42	13.8%	6,302,877,419.58
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	2,539,174,110.00	2,539,174,110.00	155,434,887.42	155,434,887.42	6.1%	2,383,739,222.58
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,893,074,110.00	1,893,074,110.00	155,434,887.42	155,434,887.42	8.2%	1,737,639,222.58
70112	FINANCIAL AND FISCAL AFFAIRS	646,100,000.00	646,100,000.00	-	-	0.0%	646,100,000.00
7013	GENERAL SERVICES	4,528,831,976.00	4,528,831,976.00	852,421,051.00	852,421,051.00	18.8%	3,676,410,925.00
70131	GENERAL PERSONNEL SERVICES	4,178,752,954.00	4,178,752,954.00	852,421,051.00	852,421,051.00	20.4%	3,326,331,903.00
70133	OTHER GENERAL SERVICES	350,079,022.00	350,079,022.00	-	-	0.0%	350,079,022.00
7016	GENERAL PUBLIC SERVICES N.E.C.	242,727,272.00	242,727,272.00	-	-	0.0%	242,727,272.00
70161	GENERAL PUBLIC SERVICES N.E.C.	242,727,272.00	242,727,272.00	-	-	0.0%	242,727,272.00
703	PUBLIC ORDER AND SAFETY	315,652,523.91	315,652,523.91	190,652,523.88	190,652,523.88	60.4%	125,000,000.03
7033	LAW COURTS	125,000,000.03	125,000,000.03	-	-	0.0%	125,000,000.03
70331	LAW COURTS	125,000,000.03	125,000,000.03	-	-	0.0%	125,000,000.03
7035	R & D PUBLIC ORDER AND SAFETY	190,652,523.88	190,652,523.88	190,652,523.88	190,652,523.88	100.0%	-
70351	R&D PUBLIC ORDER AND SAFETY	190,652,523.88	190,652,523.88	190,652,523.88	190,652,523.88	100.0%	-
704	ECONOMIC AFFAIRS	284,110,000.00	284,110,000.00	-	-	0.0%	284,110,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	284,110,000.00	284,110,000.00	-	-	0.0%	284,110,000.00
70421	AGRICULTURE	284,110,000.00	284,110,000.00	-	-	0.0%	284,110,000.00
707	HEALTH	909,000,001.09	909,000,001.09	-	-	0.0%	909,000,001.09
7073	HOSPITAL SERVICES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70731	GENERAL HOSPITAL SERVICES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
7074	PUBLIC HEALTH SERVICES	899,000,001.09	899,000,001.09	-	-	0.0%	899,000,001.09
70741	PUBLIC HEALTH SERVICES	899,000,001.09	899,000,001.09	-	-	0.0%	899,000,001.09
708	RECREATION, CULTURE AND RELIGION	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
709	EDUCATION	577,900,000.00	577,900,000.00	-	-	0.0%	577,900,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	77,900,000.00	77,900,000.00	-	-	0.0%	77,900,000.00
70912	PRIMARY EDUCATION	77,900,000.00	77,900,000.00	-	-	0.0%	77,900,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
710	SOCIAL PROTECTION	910,502,500.00	910,502,500.00	-	-	0.0%	910,502,500.00
7104	FAMILY AND CHILDREN	910,502,500.00	910,502,500.00	-	-	0.0%	910,502,500.00
71041	FAMILY AND CHILDREN	910,502,500.00	910,502,500.00	-	-	0.0%	910,502,500.00

Table 10: Personnel Expenditure by Functional Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	<i>Total Personnel Expenditure</i>	<i>2,849,874,633.00</i>	<i>2,849,874,633.00</i>	<i>712,468,658.25</i>	<i>712,468,658.25</i>	<i>25.0%</i>	<i>2,137,405,974.75</i>
701	GENERAL PUBLIC SERVICES	2,849,874,633.00	2,849,874,633.00	712,468,658.25	712,468,658.25	25.0%	2,137,405,974.75
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	206,370,429.00	206,370,429.00	51,592,607.25	51,592,607.25	25.0%	154,777,821.75
70111	EXECUTIVE AND LEGISLATIVE ORGANS	206,370,429.00	206,370,429.00	51,592,607.25	51,592,607.25	25.0%	154,777,821.75
7013	GENERAL SERVICES	2,643,504,204.00	2,643,504,204.00	660,876,051.00	660,876,051.00	25.0%	1,982,628,153.00
70131	GENERAL PERSONNEL SERVICES	2,643,504,204.00	2,643,504,204.00	660,876,051.00	660,876,051.00	25.0%	1,982,628,153.00

Table 11: Overhead Expenditure by Functional Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Overhead and Other Recurrent Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	<i>Total Overhead Expenditure</i>	<i>1,889,803,681.00</i>	<i>1,889,803,681.00</i>	<i>295,387,280.17</i>	<i>295,387,280.17</i>	<i>15.6%</i>	<i>1,594,416,400.83</i>
701	GENERAL PUBLIC SERVICES	1,889,803,681.00	1,889,803,681.00	295,387,280.17	295,387,280.17	15.6%	159441640083.3%
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	765,703,681.00	765,703,681.00	103,842,280.17	103,842,280.17	13.6%	661,861,400.83
70111	EXECUTIVE AND LEGISLATIVE ORGANS	765,703,681.00	765,703,681.00	103,842,280.17	103,842,280.17	13.6%	661,861,400.83
7013	GENERAL SERVICES	1,124,100,000.00	1,124,100,000.00	191,545,000.00	191,545,000.00	17.0%	932,555,000.00
70131	GENERAL PERSONNEL SERVICES	1,124,100,000.00	1,124,100,000.00	191,545,000.00	191,545,000.00	17.0%	932,555,000.00

Table 12: Capital Expenditure by Functional Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Capital Expenditure	5,618,220,069.00	5,618,220,069.00	190,652,523.88	190,652,523.88	3.4%	5,427,567,545.12
701	GENERAL PUBLIC SERVICES	2,571,055,044.00	2,571,055,044.00	-	-	0.0%	2,571,055,044.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	1,567,100,000.00	1,567,100,000.00	-	-	0.0%	1,567,100,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	921,000,000.00	921,000,000.00	-	-	0.0%	921,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	646,100,000.00	646,100,000.00	-	-	0.0%	646,100,000.00
7013	GENERAL SERVICES	761,227,772.00	761,227,772.00	-	-	0.0%	761,227,772.00
70131	GENERAL PERSONNEL SERVICES	411,148,750.00	411,148,750.00	-	-	0.0%	411,148,750.00
70133	OTHER GENERAL SERVICES	350,079,022.00	350,079,022.00	-	-	0.0%	350,079,022.00
7016	GENERAL PUBLIC SERVICES N.E.C.	242,727,272.00	242,727,272.00	-	-	0.0%	242,727,272.00
70161	GENERAL PUBLIC SERVICES N.E.C.	242,727,272.00	242,727,272.00	-	-	0.0%	242,727,272.00
703	PUBLIC ORDER AND SAFETY	315,652,523.91	315,652,523.91	190,652,523.88	190,652,523.88	60.4%	125,000,000.03
7033	LAW COURTS	125,000,000.03	125,000,000.03	-	-	0.0%	125,000,000.03
70331	LAW COURTS	125,000,000.03	125,000,000.03	-	-	0.0%	125,000,000.03
7035	R & D PUBLIC ORDER AND SAFETY	190,652,523.88	190,652,523.88	190,652,523.88	190,652,523.88	100.0%	-
70351	R&D PUBLIC ORDER AND SAFETY	190,652,523.88	190,652,523.88	190,652,523.88	190,652,523.88	100.0%	-
704	ECONOMIC AFFAIRS	284,110,000.00	284,110,000.00	-	-	0.0%	284,110,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	284,110,000.00	284,110,000.00	-	-	0.0%	284,110,000.00
70421	AGRICULTURE	284,110,000.00	284,110,000.00	-	-	0.0%	284,110,000.00
707	HEALTH	909,000,001.09	909,000,001.09	-	-	0.0%	909,000,001.09
7073	HOSPITAL SERVICES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70731	GENERAL HOSPITAL SERVICES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
7074	PUBLIC HEALTH SERVICES	899,000,001.09	899,000,001.09	-	-	0.0%	899,000,001.09
70741	PUBLIC HEALTH SERVICES	899,000,001.09	899,000,001.09	-	-	0.0%	899,000,001.09
708	RECREATION, CULTURE AND RELIGION	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
709	EDUCATION	577,900,000.00	577,900,000.00	-	-	0.0%	577,900,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	77,900,000.00	77,900,000.00	-	-	0.0%	77,900,000.00
70912	PRIMARY EDUCATION	77,900,000.00	77,900,000.00	-	-	0.0%	77,900,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
710	SOCIAL PROTECTION	910,502,500.00	910,502,500.00	-	-	0.0%	910,502,500.00
7104	FAMILY AND CHILDREN	910,502,500.00	910,502,500.00	-	-	0.0%	910,502,500.00
71041	FAMILY AND CHILDREN	910,502,500.00	910,502,500.00	-	-	0.0%	910,502,500.00

2.E Expenditure by Programme Classification

Table 13: Total Expenditure by Programme Classification

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Budget Revisions / Supplementary Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
Total Capital Expenditure		-	5,618,220,069.00	190,652,523.88	190,652,523.88	3.4%
011100100300 - Special Service Unit Office	CONSTRUCTION OF NEIGHBORHOOD WATCH DIVISIONAL OFFICE	-	190,652,523.88	190,652,523.88	190,652,523.88	100.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land at Saya-Saya	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land at Albasu	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land at Tsangaya	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land at Panda	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land at Daho	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land at Gagarama	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land at Hungu	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land at Faragai	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land at Batayya	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land at Chamarana	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Capital Comittement Funds (Contingency 70%)	-	43,222,332.00	-	-	0.0%
016100700100 - Legal Services	CONSTRUCTION/RENOVATION OF MAGISTRARE AND SHARI'A COURTS	-	72,727,272.73	-	-	0.0%
016100700100 - Legal Services	PROCUREMENT OF OFFICIAL VEHICLES FOR MAGISTRATE AND SHARIA COURTS	-	27,272,727.30	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of Agricultural Equipment - Fertilizer and Distribution for Rainy Seas	-	152,727,272.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement of Improved Seeds, Agro-Chemicals and Water Pumpsfor Dry Seas	-	30,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement of Vetinary Equipment at Agric Dept - L G	-	5,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of Agricultura Lames	-	30,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of Information and Tele -phone Equipment - LOCAL GOVERNMENT	-	4,129,418.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement of Grains for Build-up Buffer Reserve - LOCAL GOVERNMENT	-	157,727,272.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Goat Multiplication & Animal Traction Pgm.	-	15,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Tree Planting	-	20,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Goat Multiplication & Animal Traction Pgm.	-	9,000,000.00	-	-	0.0%
022000100100 - Treasurer	Liabilities/ Equity (Payment of Liabilities)	-	35,110,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement of Motor Cycles at Local Government 15 no at 10 Wards	-	30,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of 2 Hummer bus for; Council and Local government Staff	-	91,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Procurement of Office Furnitures at LG Secretariate,LG Staff Qua	-	100,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Students Furnitures at various Schools 2000 no.	-	60,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Office Buildings POLICE OUT POST AND QUARTERS AT	-	35,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provison of Residential Buildings SDGs Couter funding	-	15,000,000.00	-	-	0.0%
023400200100 -	Construction/Provision Of SOLAR POWERED ENERGY AT MINISTRY	-	-	-	-	
023400200100 -	Construction/Provision Of SOLAR POWERED ENERGY AT LOCAL GOVERNMENT SE	-	-	-	-	

319302 - ALBASU Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Budget Revisions / Supplementary Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
023400200100 - HOD Works	Completion of Duja Juma'a Mosque	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Electrification at Jirago	-	90,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School Primary Tsangaya	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School Primary Gwagi/PRP	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School Primary Wuro Balli	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School Primary Jigar	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School Primary Kwalele	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School Primary Fiddalami/Sarmaku	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School Primary Albasu Mathematical	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School Primary Daho	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School Primary Badawa/Chamarawa	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School Primary Mangari	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School/Islamiyya School at Umbara and Hamdulla	-	30,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School/Islamiyya School at Chamarana.	-	15,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School (Secondry School at G.G.S.S Daho)	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public School/Islamiyya School at Yaura.	-	15,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction / Provision Of Infrastructure: Joint Project Between the State and LG	-	40,000,000.00	-	-	0.0%
023400200100 -	Construction Of Traffic /Street Lights (Contribution for Street Light)	-	-	-	-	
023400200100 - HOD Works	Construction Of Shops at TSANGAYA	-	40,000,000.00	-	-	0.0%
023400200100 -	Construction/Provision Of Cemeteries at 10 Wards of the Local Govt. Area	-	-	-	-	
023400200100 -	Completion of the Construction of JUMAAT MOSQUE AT DUJA AND JAWURMA	-	-	-	-	
023400200100 -	Contribution/Provision for Primary School Feeding	-	-	-	-	
023400200100 - HOD Works	Construction of Wall Fencing of Primary/ Secondary Schools at Albasu Mathemati	-	46,700,000.00	-	-	0.0%
023400200100 - HOD Works	Contribution for the Construction of New Imam Wali Training Centre GOVERNMENT	-	6,500,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of Identified Rural Access Mobility Road (R A M P) GOVT. OBLIGAT	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of WSSSRP GOVERNMENT OBLIGATION	-	5,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of Wall Fencing of Tsangaya Yamma Grave Yard	-	44,948,750.00	-	-	0.0%
023400200100 - HOD Works	Provision of Solar Light/Energy At L.G Sectarate	-	30,000,000.00	-	-	0.0%
023400200100 - HOD Works	Provision of Solar Light/Energy At Hungu	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Provision of Solar Street Lihgt across 10 Wards At Albasu LGA 200nos	-	30,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of Feeder Roads at Saya Saya Burburwa to Hargagi	-	200,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of Feeder Roads at Farantama to Zuwan Hawa	-	74,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of Feeder Roads at Hungu to Dalawa Additional Work	-	9,600,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of feeder Roads at Faragai to Baleke to Gazamu to Baura	-	300,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of Wall Fencing of Primary/ Secondary Schools at GGSS Hungu	-	40,862,500.00	-	-	0.0%

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Administrative Code and Description	Project Description	2026 Budget Revisions / Supplementary Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
023400200100 - HOD Works	Construction of Car Parking Shade at Abasu Cottage Hospital	-	5,000,000.00	-	-	0.0%
023400200100 -	Construction of Zauren Sulhu	-	-	-	-	
023400200100 - HOD Works	Construction of Nutrition (UNICEF) GOVERNMENT OBLIGATION	-	3,000,000.00	-	-	0.0%
023400200100 -	Rehabilitation/Repairs - Electricity AT VARIOUS PLACES	-	-	-	-	
023400200100 - HOD Works	Rehabilitation/Repairs - Housing LG Staff Quarters	-	70,000,000.00	-	-	0.0%
023400200100 -	Rehabilitation/Repairs - Housing	-	-	-	-	
023400200100 - HOD Works	Construction of 3 No. Daily Prayer Mosques at :- Albasu	-	27,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 3 No Daily Prayer Mosques at :- Bataiya	-	27,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 3 No. Daily Prayer Mosques at :- Chamarana	-	27,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 3 No. Daily Prayer Mosques at :- Daho	-	27,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 3 No. Daily Prayer Mosques at :- Fanda	-	27,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 3 No. Daily Prayer Mosques at :- Faragai	-	27,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 3 No. Daily Prayer Mosques at :- Gagarami	-	27,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 3 No Daily Prayer Mosques at :- Hungu	-	27,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 3 No. Daily Prayer Mosques at :- SayaSaya	-	27,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 3 No. Daily Prayer Mosques at :- Tsangaya	-	27,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Conversion of Hungu TV CENTRES to Shops	-	30,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Office Buildings (Loca Govt. Secretariat General)	-	150,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Office Building of NSCDC Office	-	14,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Office Building of LG L E A	-	186,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Office Building District Head	-	60,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Office Building of Village head houses of hungu and far	-	30,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Office Building LG Town Hall	-	36,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Office Building Women Center	-	8,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Electricity Faragai to Bataya	-	72,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Electricity Batayya to Mangari	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Electricity mangari to Dabaro	-	20,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Computers at Local Government 20 no.	-	16,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Computer Printers at Local Government 3 no.	-	2,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Photocopying Machines at Local Government	-	2,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Procurement Of Teaching Aids	-	20,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Procurement Of Sporting / Gaming Equipment - L G	-	20,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Poverty Alleviation Scheme (Emp. Programme	-	50,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	L G Empowermenr Programme	-	50,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Rehabilitation / Repairs of Primary Schools at 10 wards	-	433,000,000.00	-	-	0.0%

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Administrative Code and Description	Project Description	2026 Budget Revisions / Supplementary Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
051700400100 - Local Government Primary Education	Rehabilitation / Repairs of Primary Schools/Islamiyya Batayya,Unguwar Fagwalay	-	29,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Rehabilitation of Chamarana Ganuwa Health Post	-	10,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Procurement Of Health/Medical Equipment at PHC Dept. LOCAL GOVERNMENT	-	50,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction/Provision Of Electrification at Kwalele	-	30,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction/Provision Of Electrification at Albasu	-	20,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction/Provision Of Hospitals/Health Post at Sittika	-	25,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction/Provision Of Hospitals/Primary Health Centre at Rubun (Panda)	-	25,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction/Provision Of Hospitals/Primary Health Centre at Zuwan Hawa	-	25,000,000.00	-	-	0.0%
052100200100 -	Construction/Provision Of Hospitals/Primary Health Centre at Rubun (Panda)	-	-	-	-	-
052100200100 - Primary Healthcare Coordinator	CONSTRUCTION OF ABBA GIDA GIDA COMPUTER BASE TESTS (CBT)	-	500,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Rehabilitation/Repairs-Hospitals/Health Centres at 10 Wards of the L G A:- Albasu	-	30,000,000.00	-	-	0.0%
052100200100 -	Rehabilitation/Repairs of Hospitals/Health Centres and wall fencing at HUNGU	-	-	-	-	-
052100200100 - Primary Healthcare Coordinator	Upgrading and Fencing of Bataiyya Health Center at Batayya ward	-	87,258,928.08	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	1% KHETFUND	-	32,741,073.01	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Procurement/Contribution of Diesel Supply to Water Treatment Plant for Sustaining	-	65,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Procurement of Borehole Spare Parts	-	25,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction/Provision Of 20 NO Hand Pumps at 10 Wards of Albasu LGA	-	55,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction/Drilling of Mechanised Boreholes at Various Location:- Bataiyya Daho	-	60,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of Drainages Albasu Cottage hospital	-	12,500,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of Drainages at Tsangaya Gizzawa.	-	87,840,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of Drainages GOVERNMENT OBLIGATION	-	120,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of Drainages /Rings Culverts at Kwanar Gidan Secretary	-	4,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of Embankment at panda levintis	-	30,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of Embankment at Daho Barrow Pit	-	30,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of Khairullahi Batayya Bridge	-	40,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of Embankment and Kanar Sumaila	-	32,500,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of 4 Seater Pit Laterine toilet at ALBASU Mathematical	-	5,400,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of 4 Seater Pit Laterine toilet at LG Secteriate	-	5,400,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Construction of 4 Seater Pit Laterine toilet at NSCDC	-	5,400,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and Reporting)	Rehabilitation/Repairs - Machanised Bore holes at Albasu,Faragai and Saya saya	-	20,000,000.00	-	-	0.0%
053500200100 -	Rehabilitation/Repairs - Water Facilities at 10 wards of the L G A:- Albasu Batai	-	-	-	-	-
053500200100 -	Erosion/flood control (Drainages/Bridges/Culverts) Fanda and Other areas of the	-	-	-	-	-