



Dogwuwa 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 Doguwa 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

#N/A					
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	3,229,061,398	807,265,350	457,602,482	56.7%	14.2%
VAT	3,549,989,189	887,497,297	-	0.0%	0.0%
Other FAAC	2,160,901,765	540,225,441	39,340,901	7.3%	1.8%
LG IGR	223,778,173	55,944,543	665,858,771	1190.2%	297.6%
Share of State IGR	300,631,718	75,157,930	14,492,781	19.3%	4.8%
Other (Capital Receipts)	-	-	-		
Total Revenue	9,464,362,243	2,366,090,561	1,177,294,935	49.8%	12.4%

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	3,885,277,596	971,319,399	476,880,387	49.1%	12.3%
Grants / Contributions to State	-	-	-		
Other Recurrent	1,758,289,910	439,572,477	303,823,817	69.1%	17.3%
Capital	2,797,488,485	699,372,121	296,358,444	42.4%	10.6%
Total Expenditure	8,441,055,990	2,110,263,998	1,077,062,648	51.0%	12.8%

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	3,005,939,169	751,484,792	504,581,772	67.1%	16.8%
Health	712,806,352	178,201,588	122,435,737	68.7%	17.2%
Other Social	1,571,361,864	392,840,466	50,576,185	12.9%	3.2%
Agriculture	308,422,456	77,105,614	90,191,435	117.0%	29.2%
Other Economic	2,459,939,708	614,984,927	242,174,124	39.4%	9.8%
Administration	382,586,441	95,646,610	67,103,396	70.2%	17.5%
Law and Justice	-	-	-		
Total Expenditure	8,441,055,990	2,110,263,998	1,077,062,648	51.0%	12.8%

Performance
80% and Above
Between 60% and 80%
Less than 60%

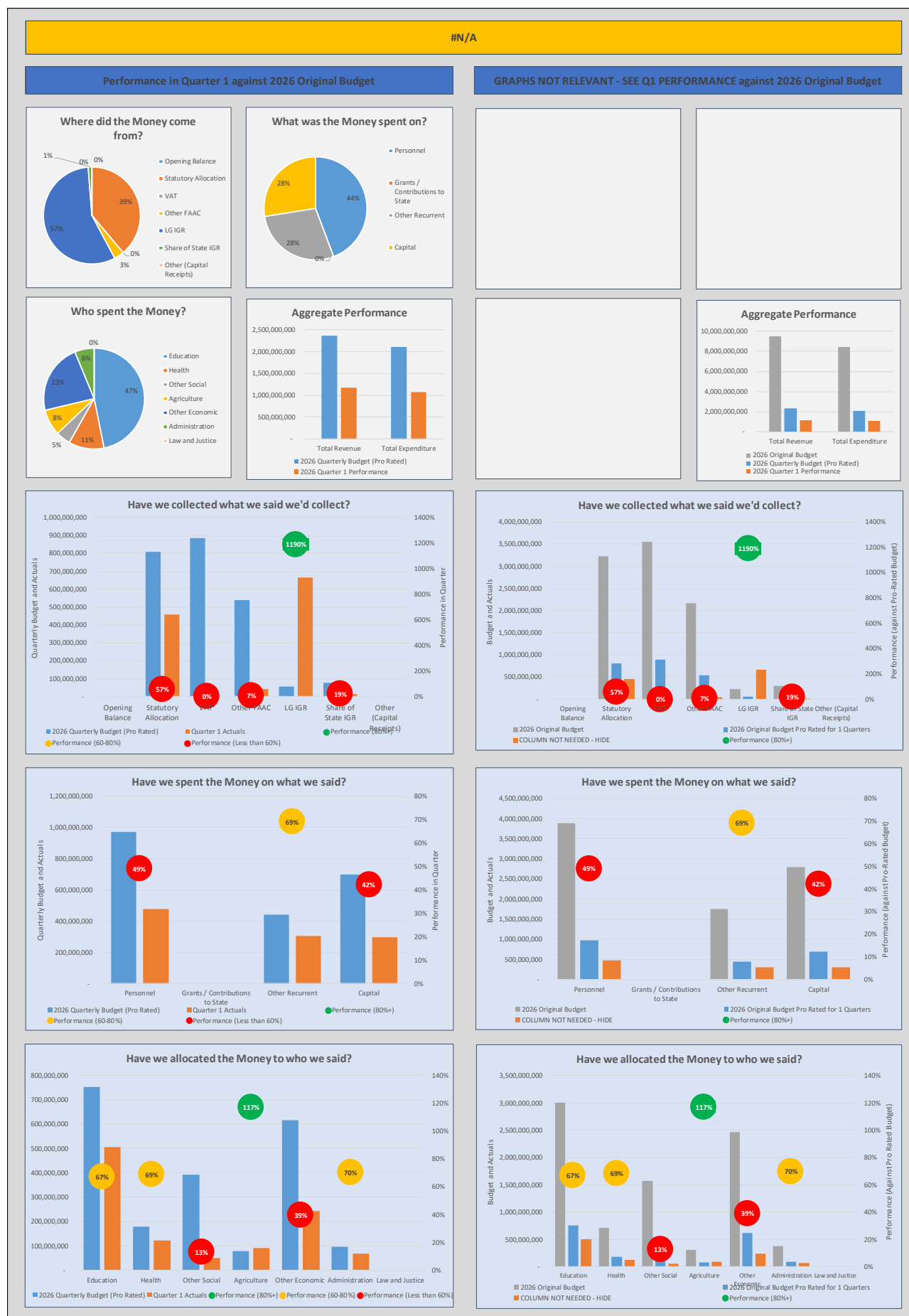
Figure 1: Fiscal Performance Overview for Quarter

Figure 2: Fiscal Performance Overview Year to Date

1.C Summary Budget Implementation Report

Table 1: Budget Implementation Summary

31931100 - DOGUWA 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	9,464,362,243.00	9,464,362,243.00	1,177,294,935.00	1,177,294,935.00	12.4%	8,287,067,308.00
11 - GOVERNMENT SHARE OF FAAC	8,939,952,352.00	8,939,952,352.00	496,943,382.77	496,943,382.77	5.6%	8,443,008,969.23
12 - INDEPENDENT REVENUE	524,409,891.00	524,409,891.00	680,351,552.23	680,351,552.23	129.7%	- 155,941,661.23
Recurrent Expenditure	5,643,567,505.81	5,643,567,505.81	780,704,203.89	780,704,203.89	13.8%	4,862,863,301.92
21 - PERSONNEL COST	3,885,277,596.00	3,885,277,596.00	476,880,387.07	476,880,387.07	12.3%	3,408,397,208.93
22 - OTHER RECURRENT COSTS	1,758,289,909.81	1,758,289,909.81	303,823,816.82	303,823,816.82	17.3%	1,454,466,092.99
Transfer to Capital Account	3,820,794,737.19	3,820,794,737.19	396,590,731.11	396,590,731.11		3,424,204,006.08
Capital Receipts	-	-	-	-		-
13 - AID AND GRANTS	-	-	-	-		-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-		-
23 - CAPITAL EXPENDITURE	2,797,488,484.53	2,797,488,484.53	296,358,444.21	296,358,444.21	10.6%	2,501,130,040.32
Total Revenue (including OB)	9,464,362,243.00	9,464,362,243.00	1,177,294,935.00	1,177,294,935.00	12.4%	8,287,067,308.00
Total Expenditure	8,441,055,990.34	8,441,055,990.34	1,077,062,648.10	1,077,062,648.10	12.8%	7,363,993,342.24

Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

31931100 - DOGUWA 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	9,464,362,243.00	9,464,362,243.00	1,177,294,935.00	1,177,294,935.00	12.4%	8,287,067,308.00
010000000000	Administration Sector	3,070,000.00	3,070,000.00	150,000.00	150,000.00	4.9%	2,920,000.00
011100000000	Chairman Office	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
011100100300	Special Service Unit Office	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
012500000000	Personnel Management Office	1,570,000.00	1,570,000.00	150,000.00	150,000.00	9.6%	1,420,000.00
012500200100	Chief Personnel Officer (CPO)	1,570,000.00	1,570,000.00	150,000.00	150,000.00	9.6%	1,420,000.00
020000000000	Economic Sector	9,461,192,243.00	9,461,192,243.00	1,177,144,935.00	1,177,144,935.00	12.4%	8,284,047,308.00
021500000000	Agriculture & Natural Resources	23,300,000.00	23,300,000.00	500,000.00	500,000.00	2.1%	22,800,000.00
021500300100	Agric. Services	1,300,000.00	1,300,000.00	300,000.00	300,000.00	23.1%	1,000,000.00
021500400100	Forestry	22,000,000.00	22,000,000.00	200,000.00	200,000.00	0.9%	21,800,000.00
022000000000	Treasury Department	9,340,024,961.00	9,340,024,961.00	1,176,644,935.00	1,176,644,935.00	12.6%	8,163,380,026.00
022000100100	Treasurer	9,240,584,070.00	9,240,584,070.00	511,436,164.08	511,436,164.08	5.5%	8,729,147,905.92
022000200100	Revenue Section	99,440,891.00	99,440,891.00	665,208,770.92	665,208,770.92	668.9%	- 565,767,879.92
023800000000	Planning, Research & Statistics	97,867,282.00	97,867,282.00	-	-	0.0%	97,867,282.00
023800200100	HOD Planning, Research & Statistics	97,867,282.00	97,867,282.00	-	-	0.0%	97,867,282.00
050000000000	Social Sector	100,000.00	100,000.00	-	-	0.0%	100,000.00
052100000000	Primary Healthcare Department	100,000.00	100,000.00	-	-	0.0%	100,000.00
052100200100	Primary Healthcare Coordinator	100,000.00	100,000.00	-	-	0.0%	100,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

31931100 - DOGUWA 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	9,464,362,243.00	9,464,362,243.00	1,177,294,935.00	1,177,294,935.00	12.4%	8,287,067,308.00
11	GOVERNMENT SHARE OF FAAC	8,939,952,352.00	8,939,952,352.00	496,943,382.77	496,943,382.77	5.6%	8,443,008,969.23
1101	GOVERNMENT SHARE OF FAAC	8,939,952,352.00	8,939,952,352.00	496,943,382.77	496,943,382.77	5.6%	8,443,008,969.23
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	3,229,061,398.00	3,229,061,398.00	457,602,481.87	457,602,481.87	14.2%	2,771,458,916.13
11010101	STATUTORY ALLOCATION	3,229,061,398.00	3,229,061,398.00	457,602,481.87	457,602,481.87	14.2%	2,771,458,916.13
110102	LOCAL GOVERNMENT SHARE OF VAT	3,549,989,189.00	3,549,989,189.00	-	-	0.0%	3,549,989,189.00
11010201	SHARE OF VAT	3,549,989,189.00	3,549,989,189.00	-	-	0.0%	3,549,989,189.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,160,901,765.00	2,160,901,765.00	39,340,900.90	39,340,900.90	1.8%	2,121,560,864.10
11010302	EXCESS NON-OIL	432,180,353.00	432,180,353.00	25,490,228.64	25,490,228.64	5.9%	406,690,124.36
11010303	EXCHANGE GAIN	648,270,529.50	648,270,529.50	-	-	0.0%	648,270,529.50
11010304	ECOLOGICAL FUND	324,135,264.75	324,135,264.75	-	-	0.0%	324,135,264.75
11010305	Electronic Money Transfer Levy (EMTL)	756,315,617.75	756,315,617.75	13,850,672.26	13,850,672.26	1.8%	742,464,945.49
12	INDEPENDENT REVENUE	524,409,891.00	524,409,891.00	680,351,552.23	680,351,552.23	129.7%	- 155,941,661.23
1201	TAX REVENUE	14,601,000.00	14,601,000.00	653,425,820.92	653,425,820.92	4475.2%	- 638,824,820.92
120103	OTHER TAXES	14,601,000.00	14,601,000.00	653,425,820.92	653,425,820.92	4475.2%	- 638,824,820.92
12010324	Tenant Rates	13,501,000.00	13,501,000.00	653,425,820.92	653,425,820.92	4839.8%	- 639,924,820.92
12010326	Arrears on Tenant Rates	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
1202	Non-Tax Revenue	509,808,891.00	509,808,891.00	26,925,731.31	26,925,731.31	5.3%	482,883,159.69
120201	Licenses	83,410,500.00	83,410,500.00	3,733,988.89	3,733,988.89	4.5%	79,676,511.11
12020107	Registration of Voluntary Organization	20,500.00	20,500.00	350,000.00	350,000.00	1707.3%	- 329,500.00
12020108	Bakery House license	50,000.00	50,000.00	50,000.00	50,000.00	100.0%	-
12020110	Brick Making	10,000.00	10,000.00	380,000.00	380,000.00	3800.0%	- 370,000.00
12020111	Cart/truck licenses	11,050,000.00	11,050,000.00	5,000.00	5,000.00	0.0%	11,045,000.00
12020113	Cattle Dealers License	11,000,000.00	11,000,000.00	20,000.00	20,000.00	0.2%	10,980,000.00
12020117	Squatters /Hawkers permit fees	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020119	Produce Buying License	300,000.00	300,000.00	1,050,000.00	1,050,000.00	350.0%	- 750,000.00
12020121	Abattoir/Slaughter License	11,000,000.00	11,000,000.00	978,988.89	978,988.89	8.9%	10,021,011.11
12020124	Cinematography License	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
12020126	Trade Permit License	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
12020134	Block making machine fees	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
12020143	Corn Grinding mill licenses	1,300,000.00	1,300,000.00	-	-	0.0%	1,300,000.00
12020148	Felling of Trees License	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
12020149	Forestry and Fuel Exploration License	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12020152	Ingredients Grinding License	1,150,000.00	1,150,000.00	-	-	0.0%	1,150,000.00
12020153	kiosk license	1,000,000.00	1,000,000.00	200,000.00	200,000.00	20.0%	800,000.00
12020154	Local Hair Barbing/ plaiting license	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020157	Motor mach/cash wash licenses	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
12020158	Motor Vehicle License	2,000,000.00	2,000,000.00	700,000.00	700,000.00	35.0%	1,300,000.00

31931100 - DOGUWA 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
12020162	Painting, Spraying and Sign Writing Workshop	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020163	Panel Beater licenses	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020165	Pety Trader	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020166	Photo Studio License	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020172	Rice Mill/Cassava grinding License	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020173	Sand dredging licenses	400,000.00	400,000.00	-	-	0.0%	400,000.00
12020174	Sand/Granite/Iron Rod Seller License	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
12020175	Saw Milling License	1,280,000.00	1,280,000.00	-	-	0.0%	1,280,000.00
12020181	Welding Machine License	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020182	wood making /carpentry workshop	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020184	Bathing House License	40,000.00	40,000.00	-	-	0.0%	40,000.00
12020185	Minor Industry License	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020186	Gold smith and Gold licenses	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
120204	Fees-Main	119,226,673.00	119,226,673.00	8,048,961.11	8,048,961.11	6.8%	111,177,711.89
12020403	Slaughter Slab Fees	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020405	Tender Fees	83,867,282.00	83,867,282.00	-	-	0.0%	83,867,282.00
12020413	Private Hospital & Clinic Inspection Fees	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020414	Lease Fees	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020415	Restaurant and Swimming Pool Fee	1,050,000.00	1,050,000.00	7,408,961.11	7,408,961.11	705.6%	-
12020423	Application for Re-grant of Land	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020433	Patients Admission Deposits	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
12020448	Tenders Processing Fees	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
12020456	local indigene certificate	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020465	Market Fees	4,149,287.00	4,149,287.00	100,000.00	100,000.00	2.4%	4,049,287.00
12020466	Motor Park Fees	1,610,104.00	1,610,104.00	70,000.00	70,000.00	4.3%	1,540,104.00
12020467	Cattle Market Fees	400,000.00	400,000.00	320,000.00	320,000.00	80.0%	80,000.00
12020468	Shop & Shopping Fees	1,000,000.00	1,000,000.00	150,000.00	150,000.00	15.0%	850,000.00
120205	Fines -(Main)	800,000.00	800,000.00	200,000.00	200,000.00	25.0%	600,000.00
12020511	Fire Wood Trafficking Charges	800,000.00	800,000.00	200,000.00	200,000.00	25.0%	600,000.00
120206	Sales-Main	3,140,000.00	3,140,000.00	300,000.00	300,000.00	9.6%	2,840,000.00
12020602	Sales of Obsolete Stores/Vehicles	1,110,000.00	1,110,000.00	-	-	0.0%	1,110,000.00
12020608	Other Sales	400,000.00	400,000.00	-	-	0.0%	400,000.00
12020610	Sales of Agricultural Products	1,300,000.00	1,300,000.00	300,000.00	300,000.00	23.1%	1,000,000.00
12020620	Mobile sales	330,000.00	330,000.00	-	-	0.0%	330,000.00
120207	Earnings -Main	1,230,000.00	1,230,000.00	-	-	0.0%	1,230,000.00
12020701	Plant Hire Services(Tractor)	530,000.00	530,000.00	-	-	0.0%	530,000.00
12020711	Change of Ownership Charges	700,000.00	700,000.00	-	-	0.0%	700,000.00
120208	RENT ON LAND AND OTHERS - GENERAL	1,370,000.00	1,370,000.00	150,000.00	150,000.00	10.9%	1,220,000.00
12020806	Rent of Plot and Site services Programme	170,000.00	170,000.00	-	-	0.0%	170,000.00
12020808	Rent on Government Properties	550,000.00	550,000.00	150,000.00	150,000.00	27.3%	400,000.00
12020809	Ground Rate Charges	350,000.00	350,000.00	-	-	0.0%	350,000.00
12020810	(Customery) Right of Occupancy	300,000.00	300,000.00	-	-	0.0%	300,000.00
120213	RE-IMBURSEMENT GENERAL	300,631,718.00	300,631,718.00	14,492,781.31	14,492,781.31	4.8%	286,138,936.69
12021301	LOCAL GOVERNMENT SHARE OF STATE IGR	300,631,718.00	300,631,718.00	14,492,781.31	14,492,781.31	4.8%	286,138,936.69

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

31931100 - DOGUWA 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	8,441,055,990.34	8,441,055,990.34	1,077,062,648.10	1,077,062,648.10	12.8%	7,363,993,342.24
010000000000	Administration Sector	382,586,441.11	382,586,441.11	67,103,395.63	67,103,395.63	17.5%	315,483,045.48
011100000000	Chairman Office	97,872,918.92	97,872,918.92	19,698,565.88	19,698,565.88	20.1%	78,174,353.04
011100100100	Chairman Office	59,453,411.40	59,453,411.40	10,776,962.34	10,776,962.34	18.1%	48,676,449.06
011100100200	Vice Chairman Office	10,402,703.20	10,402,703.20	2,010,806.94	2,010,806.94	19.3%	8,391,896.26
011100100300	Special Service Unit Office	17,782,294.76	17,782,294.76	4,737,761.88	4,737,761.88	26.6%	13,044,532.88
011100100400	Special Advisers	6,966,584.40	6,966,584.40	1,701,628.08	1,701,628.08	24.4%	5,264,956.32
011100600100	Internal Audit Office	3,267,925.16	3,267,925.16	471,406.64	471,406.64	14.4%	2,796,518.52
011200000000	Legislative Council	31,289,701.00	31,289,701.00	5,579,133.58	5,579,133.58	17.8%	25,710,567.42
011200300100	Legislative Council	8,070,362.00	8,070,362.00	1,136,501.77	1,136,501.77	14.1%	6,933,860.23
011200400100	House Leader	15,064,879.00	15,064,879.00	1,811,626.22	1,811,626.22	12.0%	13,253,252.78
011200500100	Deputy House Leader	7,032,670.00	7,032,670.00	1,831,005.59	1,831,005.59	26.0%	5,201,664.41
011200600100	Majority Leader	1,121,790.00	1,121,790.00	800,000.00	800,000.00	71.3%	321,790.00
016100000000	Office of Secretary to the Local Government	15,361,149.00	15,361,149.00	3,401,321.90	3,401,321.90	22.1%	11,959,827.10
016100100100	Office of Secretary to the Local Government	14,361,149.00	14,361,149.00	3,201,321.90	3,201,321.90	22.3%	11,159,827.10
016100700100	Legal Services	1,000,000.00	1,000,000.00	200,000.00	200,000.00	20.0%	800,000.00
012500000000	Personnel Management Office	238,062,672.19	238,062,672.19	38,424,374.27	38,424,374.27	16.1%	199,638,297.92
012500200100	Chief Personnel Officer (CPO)	238,062,672.19	238,062,672.19	38,424,374.27	38,424,374.27	16.1%	199,638,297.92
020000000000	Economic Sector	2,768,362,163.80	2,768,362,163.80	332,365,559.03	332,365,559.03	12.0%	2,435,996,604.77
021500000000	Agriculture & Natural Resources	308,422,456.01	308,422,456.01	90,191,434.97	90,191,434.97	29.2%	218,231,021.04
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	10,617,869.00	10,617,869.00	1,501,321.90	1,501,321.90	14.1%	9,116,547.10
021500200100	HOD Agriculture & Natural Resources	103,034,587.01	103,034,587.01	6,690,113.07	6,690,113.07	6.5%	96,344,473.94
021500300100	Agric. Services	146,200,000.00	146,200,000.00	82,000,000.00	82,000,000.00	56.1%	64,200,000.00
021500400100	Forestry	13,550,000.00	13,550,000.00	-	-	0.0%	13,550,000.00
021500500100	Veterinary	31,000,000.00	31,000,000.00	-	-	0.0%	31,000,000.00
021500600100	Fishery	4,020,000.00	4,020,000.00	-	-	0.0%	4,020,000.00
022000000000	Treasury Department	582,592,949.59	582,592,949.59	17,947,803.85	17,947,803.85	3.1%	564,645,145.74
022000100100	Treasurer	190,042,949.59	190,042,949.59	6,947,803.85	6,947,803.85	3.7%	183,095,145.74
022000200100	Revenue Section	8,300,000.00	8,300,000.00	-	-	0.0%	8,300,000.00
022000300100	Account section	376,700,000.00	376,700,000.00	11,000,000.00	11,000,000.00	2.9%	365,700,000.00
022000400100	Store Section	7,550,000.00	7,550,000.00	-	-	0.0%	7,550,000.00
023400000000	Works, Housing & Transport Department	1,456,662,755.32	1,456,662,755.32	208,469,766.11	208,469,766.11	14.3%	1,248,192,989.21
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	2,561,370.00	2,561,370.00	900,000.00	900,000.00	35.1%	1,661,370.00

31931100 - DOGUWA 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
023400200100	HOD Works	482,238,771.32	482,238,771.32	28,506,744.29	28,506,744.29	5.9%	453,732,027.03
023400300100	Road	8,200,000.00	8,200,000.00	-	-	0.0%	8,200,000.00
023400400100	Mechanical	66,300,000.00	66,300,000.00	5,000,000.00	5,000,000.00	7.5%	61,300,000.00
023400500100	Electrical	318,700,000.00	318,700,000.00	-	-	0.0%	318,700,000.00
023400600100	Building	575,562,614.00	575,562,614.00	173,063,021.82	173,063,021.82	30.1%	402,499,592.18
023400700100	Land & Survey	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
023400800100	Estate	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	50.0%	1,000,000.00
023800000000	Planning, Research & Statistics	420,684,002.88	420,684,002.88	15,756,554.10	15,756,554.10	3.7%	404,927,448.78
023800100100	Office of the Supervisory Councilor Planning, Research &	10,517,869.00	10,517,869.00	1,951,321.90	1,951,321.90	18.6%	8,566,547.10
023800200100	HOD Planning, Research & Statistics	162,612,452.07	162,612,452.07	4,305,232.20	4,305,232.20	2.6%	158,307,219.87
023800300100	Planning	225,403,681.81	225,403,681.81	2,000,000.00	2,000,000.00	0.9%	223,403,681.81
023800400100	Budget	10,100,000.00	10,100,000.00	5,000,000.00	5,000,000.00	49.5%	5,100,000.00
023800500100	Statistics	12,050,000.00	12,050,000.00	2,500,000.00	2,500,000.00	20.7%	9,550,000.00
050000000000	Social Sector	5,290,107,385.43	5,290,107,385.43	677,593,693.44	677,593,693.44	12.8%	4,612,513,691.99
051700000000	Education, Community and Social Development Department	3,005,939,168.51	3,005,939,168.51	504,581,771.75	504,581,771.75	16.8%	2,501,357,396.76
051700100100	Office of the Supervisory Councilor Education	10,517,869.00	10,517,869.00	2,101,321.90	2,101,321.90	20.0%	8,416,547.10
051700200100	Office of the Supervisory Councilor Community	10,517,869.00	10,517,869.00	2,001,321.90	2,001,321.90	19.0%	8,516,547.10
051700300100	HOD Community and Social Development	971,060,289.46	971,060,289.46	16,538,439.32	16,538,439.32	1.7%	954,521,850.14
051700400100	Local Government Primary Education	1,617,793,141.05	1,617,793,141.05	405,740,688.63	405,740,688.63	25.1%	1,212,052,452.42
051700500100	Community	70,250,000.00	70,250,000.00	50,000,000.00	50,000,000.00	71.2%	20,250,000.00
051700600100	social welfare	282,200,000.00	282,200,000.00	23,500,000.00	23,500,000.00	8.3%	258,700,000.00
051700700100	Information Youth, Culture & Sport	20,050,000.00	20,050,000.00	700,000.00	700,000.00	3.5%	19,350,000.00
051700800100	Adult Education	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
051701000100	Cooperative	11,050,000.00	11,050,000.00	4,000,000.00	4,000,000.00	36.2%	7,050,000.00
051701100100	Trade, Commerce & Industry	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
052100000000	Primary Healthcare Department	712,806,352.45	712,806,352.45	122,435,736.75	122,435,736.75	17.2%	590,370,615.70
052100100100	Office of the Supervisory Councilor Primary Healthcare	10,514,869.00	10,514,869.00	1,901,321.90	1,901,321.90	18.1%	8,613,547.10
052100200100	Primary Healthcare Coordinator	378,813,753.59	378,813,753.59	18,034,414.85	18,034,414.85	4.8%	360,779,338.74
052100300100	Curative Section	323,477,729.86	323,477,729.86	102,500,000.00	102,500,000.00	31.7%	220,977,729.86
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	701,630,265.39	701,630,265.39	30,403,411.31	30,403,411.31	4.3%	671,226,854.08
053500100100	Office of the Supervisory Councilor, Water, Environment	10,017,869.00	10,017,869.00	1,601,321.90	1,601,321.90	16.0%	8,416,547.10
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	205,337,092.03	205,337,092.03	8,802,089.41	8,802,089.41	4.3%	196,535,002.62
053500300100	Water Supply	232,600,000.00	232,600,000.00	15,500,000.00	15,500,000.00	6.7%	217,100,000.00
053500400100	Environmental, Sanitation and Hygiene	248,175,304.36	248,175,304.36	3,500,000.00	3,500,000.00	1.4%	244,675,304.36
053500500100	Monitoring and Evaluation	5,500,000.00	5,500,000.00	1,000,000.00	1,000,000.00	18.2%	4,500,000.00
055100000000	District Administration	869,731,599.08	869,731,599.08	20,172,773.63	20,172,773.63	2.3%	849,558,825.45
055100100100	District Administration	869,731,599.08	869,731,599.08	20,172,773.63	20,172,773.63	2.3%	849,558,825.45

Table 5: Personnel Expenditure by Administrative Classification**31931100 - DOGUWA 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	3,885,277,596.00	3,885,277,596.00	476,880,387.07	476,880,387.07	12.3%	3,408,397,208.93
010000000000	Administration Sector	142,346,803.11	142,346,803.11	11,139,578.81	11,139,578.81	7.8%	131,207,224.30
011100000000	Chairman Office	24,224,850.92	24,224,850.92	2,358,565.88	2,358,565.88	9.7%	21,866,285.04
011100100100	Chairman Office	6,053,411.40	6,053,411.40	576,962.34	576,962.34	9.5%	5,476,449.06
011100100200	Vice Chairman Office	8,474,745.20	8,474,745.20	570,806.94	570,806.94	6.7%	7,903,938.26
011100100300	Special Service Unit Office	1,702,294.76	1,702,294.76	237,761.88	237,761.88	14.0%	1,464,532.88
011100100400	Special Advisers	4,826,474.40	4,826,474.40	501,628.08	501,628.08	10.4%	4,324,846.32
011100600100	Internal Audit Office	3,167,925.16	3,167,925.16	471,406.64	471,406.64	14.9%	2,696,518.52
011200000000	Legislative Council	25,324,331.00	25,324,331.00	1,679,133.58	1,679,133.58	6.6%	23,645,197.42
011200300100	Legislative Council	7,070,362.00	7,070,362.00	536,501.77	536,501.77	7.6%	6,533,860.23
011200400100	House Leader	13,143,089.00	13,143,089.00	561,626.22	561,626.22	4.3%	12,581,462.78
011200500100	Deputy House Leader	5,110,880.00	5,110,880.00	581,005.59	581,005.59	11.4%	4,529,874.41
016100000000	Office of Secretary to the Local Government	7,861,149.00	7,861,149.00	501,321.90	501,321.90	6.4%	7,359,827.10
016100100100	Office of Secretary to the Local Government	7,861,149.00	7,861,149.00	501,321.90	501,321.90	6.4%	7,359,827.10
012500000000	Personnel Management Office	84,936,472.19	84,936,472.19	6,600,557.45	6,600,557.45	7.8%	78,335,914.74
012500200100	Chief Personnel Officer (CPO)	84,936,472.19	84,936,472.19	6,600,557.45	6,600,557.45	7.8%	78,335,914.74
020000000000	Economic Sector	335,504,311.68	335,504,311.68	19,447,114.82	19,447,114.82	5.8%	316,057,196.86
021500000000	Agriculture & Natural Resources	107,491,086.01	107,491,086.01	7,191,434.97	7,191,434.97	6.7%	100,299,651.04
021500100100	Office of the Supervisory Councilor	7,456,499.00	7,456,499.00	501,321.90	501,321.90	6.7%	6,955,177.10
021500200100	HOD Agriculture & Natural Resources	100,034,587.01	100,034,587.01	6,690,113.07	6,690,113.07	6.7%	93,344,473.94
022000000000	Treasury Department	139,743,449.59	139,743,449.59	6,947,803.85	6,947,803.85	5.0%	132,795,645.74
022000100100	Treasurer	139,743,449.59	139,743,449.59	6,947,803.85	6,947,803.85	5.0%	132,795,645.74
023400000000	Works, Housing & Transport Department	53,187,748.71	53,187,748.71	501,321.90	501,321.90	0.9%	52,686,426.81
023400200100	HOD Works	53,187,748.71	53,187,748.71	501,321.90	501,321.90	0.9%	52,686,426.81
023800000000	Planning, Research & Statistics	35,082,027.37	35,082,027.37	4,806,554.10	4,806,554.10	13.7%	30,275,473.27
023800100100	Office of the Supervisory Councilor	7,456,499.00	7,456,499.00	501,321.90	501,321.90	6.7%	6,955,177.10
023800200100	HOD Planning, Research & Statistics	27,625,528.37	27,625,528.37	4,305,232.20	4,305,232.20	15.6%	23,320,296.17
050000000000	Social Sector	3,407,426,481.21	3,407,426,481.21	446,293,693.44	446,293,693.44	13.1%	2,961,132,787.77
051700000000	Education, Community and Social Development	2,074,766,428.51	2,074,766,428.51	403,281,771.75	403,281,771.75	19.4%	1,671,484,656.76
051700100100	Office of the Supervisory Councilor	7,456,499.00	7,456,499.00	501,321.90	501,321.90	6.7%	6,955,177.10
051700200100	Office of the Supervisory Councilor	7,456,499.00	7,456,499.00	501,321.90	501,321.90	6.7%	6,955,177.10
051700300100	HOD Community and Social Development	861,060,289.46	861,060,289.46	16,538,439.32	16,538,439.32	1.9%	844,521,850.14
051700400100	Local Government Primary Education	1,198,793,141.05	1,198,793,141.05	385,740,688.63	385,740,688.63	32.2%	813,052,452.42
052100000000	Primary Healthcare Department	355,134,862.59	355,134,862.59	18,535,736.75	18,535,736.75	5.2%	336,599,125.84
052100100100	Office of the Supervisory Councilor	7,456,499.00	7,456,499.00	501,321.90	501,321.90	6.7%	6,955,177.10
052100200100	Primary Healthcare Coordinator	347,678,363.59	347,678,363.59	18,034,414.85	18,034,414.85	5.2%	329,643,948.74
053500000000	Water, Environment, Sanitation & Urban Planning	212,793,591.03	212,793,591.03	9,303,411.31	9,303,411.31	4.4%	203,490,179.72
053500100100	Office of the Supervisory Councilor	7,456,499.00	7,456,499.00	501,321.90	501,321.90	6.7%	6,955,177.10
053500200100	HOD Water, Environment, Sanitation & Urban Planning	205,337,092.03	205,337,092.03	8,802,089.41	8,802,089.41	4.3%	196,535,002.62
055100000000	District Administration	764,731,599.08	764,731,599.08	15,172,773.63	15,172,773.63	2.0%	749,558,825.45
055100100100	District Administration	764,731,599.08	764,731,599.08	15,172,773.63	15,172,773.63	2.0%	749,558,825.45

Table 6: Overhead Expenditure by Administrative Classification

31931100 - DOGUWA 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	1,758,289,909.81	1,758,289,909.81	303,823,816.82	303,823,816.82	17.3%	1,454,466,092.99
010000000000	Administration Sector	150,239,638.00	150,239,638.00	55,963,816.82	55,963,816.82	37.2%	94,275,821.18
011100000000	Chairman Office	68,648,068.00	68,648,068.00	17,340,000.00	17,340,000.00	25.3%	51,308,068.00
011100100100	Chairman Office	53,400,000.00	53,400,000.00	10,200,000.00	10,200,000.00	19.1%	43,200,000.00
011100100200	Vice Chairman Office	1,927,958.00	1,927,958.00	1,440,000.00	1,440,000.00	74.7%	487,958.00
011100100300	Special Service Unit Office	11,080,000.00	11,080,000.00	4,500,000.00	4,500,000.00	40.6%	6,580,000.00
011100100400	Special Advisers	2,140,110.00	2,140,110.00	1,200,000.00	1,200,000.00	56.1%	940,110.00
011100600100	Internal Audit Office	100,000.00	100,000.00	-	-	0.0%	100,000.00
011200000000	Legislative Council	5,965,370.00	5,965,370.00	3,900,000.00	3,900,000.00	65.4%	2,065,370.00
011200300100	Legislative Council	1,000,000.00	1,000,000.00	600,000.00	600,000.00	60.0%	400,000.00
011200400100	House Leader	1,921,790.00	1,921,790.00	1,250,000.00	1,250,000.00	65.0%	671,790.00
011200500100	Deputy House Leader	1,921,790.00	1,921,790.00	1,250,000.00	1,250,000.00	65.0%	671,790.00
011200600100	Majority Leader	1,121,790.00	1,121,790.00	800,000.00	800,000.00	71.3%	321,790.00
016100000000	Office of Secretary to the Local Government	7,500,000.00	7,500,000.00	2,900,000.00	2,900,000.00	38.7%	4,600,000.00
016100100100	Office of Secretary to the Local Government	6,500,000.00	6,500,000.00	2,700,000.00	2,700,000.00	41.5%	3,800,000.00
016100700100	Legal Services	1,000,000.00	1,000,000.00	200,000.00	200,000.00	20.0%	800,000.00
012500000000	Personnel Management Office	68,126,200.00	68,126,200.00	31,823,816.82	31,823,816.82	46.7%	36,302,383.18
012500200100	Chief Personnel Officer (CPO)	68,126,200.00	68,126,200.00	31,823,816.82	31,823,816.82	46.7%	36,302,383.18
020000000000	Economic Sector	816,957,791.81	816,957,791.81	116,560,000.00	116,560,000.00	14.3%	700,397,791.81
021500000000	Agriculture & Natural Resources	134,931,370.00	134,931,370.00	83,000,000.00	83,000,000.00	61.5%	51,931,370.00
021500100100	Office of the Supervisory Councilor Agriculture & Natu	3,161,370.00	3,161,370.00	1,000,000.00	1,000,000.00	31.6%	2,161,370.00
021500300100	Agric. Services	91,200,000.00	91,200,000.00	82,000,000.00	82,000,000.00	89.9%	9,200,000.00
021500400100	Forestry	10,550,000.00	10,550,000.00	-	-	0.0%	10,550,000.00
021500500100	Veterinary	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
021500600100	Fishery	4,020,000.00	4,020,000.00	-	-	0.0%	4,020,000.00
022000000000	Treasury Department	342,550,000.00	342,550,000.00	11,000,000.00	11,000,000.00	3.2%	331,550,000.00
022000200100	Revenue Section	8,300,000.00	8,300,000.00	-	-	0.0%	8,300,000.00
022000300100	Account section	326,700,000.00	326,700,000.00	11,000,000.00	11,000,000.00	3.4%	315,700,000.00

31931100 - DOGUWA 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
022000400100	Store Section	7,550,000.00	7,550,000.00	-	-	0.0%	7,550,000.00
023400000000	Works, Housing & Transport Department	88,861,370.00	88,861,370.00	11,610,000.00	11,610,000.00	13.1%	77,251,370.00
023400100100	Office of the Supervisory Councilor Works, Housing &	2,561,370.00	2,561,370.00	900,000.00	900,000.00	35.1%	1,661,370.00
023400300100	Road	8,200,000.00	8,200,000.00	-	-	0.0%	8,200,000.00
023400400100	Mechanical	45,300,000.00	45,300,000.00	5,000,000.00	5,000,000.00	11.0%	40,300,000.00
023400500100	Electrical	3,600,000.00	3,600,000.00	-	-	0.0%	3,600,000.00
023400600100	Building	26,200,000.00	26,200,000.00	4,710,000.00	4,710,000.00	18.0%	21,490,000.00
023400700100	Land & Survey	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
023400800100	Estate	2,000,000.00	2,000,000.00	1,000,000.00	1,000,000.00	50.0%	1,000,000.00
023800000000	Planning, Research & Statistics	250,615,051.81	250,615,051.81	10,950,000.00	10,950,000.00	4.4%	239,665,051.81
023800100100	Office of the Supervisory Councilor Planning, Research	3,061,370.00	3,061,370.00	1,450,000.00	1,450,000.00	47.4%	1,611,370.00
023800300100	Planning	225,403,681.81	225,403,681.81	2,000,000.00	2,000,000.00	0.9%	223,403,681.81
023800400100	Budget	10,100,000.00	10,100,000.00	5,000,000.00	5,000,000.00	49.5%	5,100,000.00
023800500100	Statistics	12,050,000.00	12,050,000.00	2,500,000.00	2,500,000.00	20.7%	9,550,000.00
050000000000	Social Sector	791,092,480.00	791,092,480.00	131,300,000.00	131,300,000.00	16.6%	659,792,480.00
051700000000	Education, Community and Social Development	522,172,740.00	522,172,740.00	101,300,000.00	101,300,000.00	19.4%	420,872,740.00
051700100100	Office of the Supervisory Councilor Education	3,061,370.00	3,061,370.00	1,600,000.00	1,600,000.00	52.3%	1,461,370.00
051700200100	Office of the Supervisory Councilor Community	3,061,370.00	3,061,370.00	1,500,000.00	1,500,000.00	49.0%	1,561,370.00
051700400100	Local Government Primary Education	122,000,000.00	122,000,000.00	20,000,000.00	20,000,000.00	16.4%	102,000,000.00
051700500100	Community	70,250,000.00	70,250,000.00	50,000,000.00	50,000,000.00	71.2%	20,250,000.00
051700600100	social welfare	282,200,000.00	282,200,000.00	23,500,000.00	23,500,000.00	8.3%	258,700,000.00
051700700100	Information Youth, Culture & Sport	18,050,000.00	18,050,000.00	700,000.00	700,000.00	3.9%	17,350,000.00
051700800100	Adult Education	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
051701000100	Cooperative	11,050,000.00	11,050,000.00	4,000,000.00	4,000,000.00	36.2%	7,050,000.00
051701100100	Trade, Commerce & Industry	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
052100000000	Primary Healthcare Department	70,558,370.00	70,558,370.00	3,900,000.00	3,900,000.00	5.5%	66,658,370.00
052100100100	Office of the Supervisory Councilor Primary Healthcare	3,058,370.00	3,058,370.00	1,400,000.00	1,400,000.00	45.8%	1,658,370.00
052100300100	Curative Section	67,500,000.00	67,500,000.00	2,500,000.00	2,500,000.00	3.7%	65,000,000.00
053500000000	Water, Environment, Sanitation and Hygiene (M	93,361,370.00	93,361,370.00	21,100,000.00	21,100,000.00	22.6%	72,261,370.00
053500100100	Office of the Supervisory Councilor, Water, Environme	2,561,370.00	2,561,370.00	1,100,000.00	1,100,000.00	42.9%	1,461,370.00
053500300100	Water Supply	77,600,000.00	77,600,000.00	15,500,000.00	15,500,000.00	20.0%	62,100,000.00
053500400100	Environmental, Sanitation and Hygiene	7,700,000.00	7,700,000.00	3,500,000.00	3,500,000.00	45.5%	4,200,000.00
053500500100	Monitoring and Evaluation	5,500,000.00	5,500,000.00	1,000,000.00	1,000,000.00	18.2%	4,500,000.00
055100000000	District Administration	105,000,000.00	105,000,000.00	5,000,000.00	5,000,000.00	4.8%	100,000,000.00
055100100100	District Administration	105,000,000.00	105,000,000.00	5,000,000.00	5,000,000.00	4.8%	100,000,000.00

Table 7: Capital Expenditure by Administrative Classification

31931100 - DOGUWA 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
	Total Capital Expenditure	2,797,488,484.53	2,797,488,484.53	296,358,444.21	296,358,444.21	10.6%	2,501,130,040.32
010000000000	Administration Sector	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
011100000000	Chairman Office	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
011100100300	Special Service Unit Office	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
012500000000	Personnel Management Office	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00
012500200100	Chief Personnel Officer (CPO)	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00
020000000000	Economic Sector	1,615,900,060.31	1,615,900,060.31	196,358,444.21	196,358,444.21	12.2%	1,419,541,616.10
021500000000	Agriculture & Natural Resources	66,000,000.00	66,000,000.00	-	-	0.0%	66,000,000.00
021500200100	HOD Agriculture & Natural Resources	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
021500300100	Agric. Services	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
021500400100	Forestry	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
021500500100	Veterinary	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
022000000000	Treasury Department	100,299,500.00	100,299,500.00	-	-	0.0%	100,299,500.00
022000100100	Treasurer	50,299,500.00	50,299,500.00	-	-	0.0%	50,299,500.00
022000300100	Account section	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
023400000000	Works, Housing & Transport Department	1,314,613,636.61	1,314,613,636.61	196,358,444.21	196,358,444.21	14.9%	1,118,255,192.40
023400200100	HOD Works	429,051,022.61	429,051,022.61	28,005,422.39	28,005,422.39	6.5%	401,045,600.22
023400400100	Mechanical	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
023400500100	Electrical	315,100,000.00	315,100,000.00	-	-	0.0%	315,100,000.00
023400600100	Building	549,362,614.00	549,362,614.00	168,353,021.82	168,353,021.82	30.6%	381,009,592.18
023400700100	Land & Survey	100,000.00	100,000.00	-	-	0.0%	100,000.00
023800000000	Planning, Research & Statistics	134,986,923.70	134,986,923.70	-	-	0.0%	134,986,923.70
023800200100	HOD Planning, Research & Statistics	134,986,923.70	134,986,923.70	-	-	0.0%	134,986,923.70
050000000000	Social Sector	1,091,588,424.22	1,091,588,424.22	100,000,000.00	100,000,000.00	9.2%	991,588,424.22
051700000000	Education, Community and Social Development Department	409,000,000.00	409,000,000.00	-	-	0.0%	409,000,000.00
051700300100	HOD Community and Social Development	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
051700400100	Local Government Primary Education	297,000,000.00	297,000,000.00	-	-	0.0%	297,000,000.00
051700700100	Information Youth, Culture & Sport	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
052100000000	Primary Healthcare Department	287,113,119.86	287,113,119.86	100,000,000.00	100,000,000.00	34.8%	187,113,119.86
052100200100	Primary Healthcare Coordinator	31,135,390.00	31,135,390.00	-	-	0.0%	31,135,390.00
052100300100	Curative Section	255,977,729.86	255,977,729.86	100,000,000.00	100,000,000.00	39.1%	155,977,729.86
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	395,475,304.36	395,475,304.36	-	-	0.0%	395,475,304.36
053500300100	Water Supply	155,000,000.00	155,000,000.00	-	-	0.0%	155,000,000.00
053500400100	Environmental, Sanitation and Hygiene	240,475,304.36	240,475,304.36	-	-	0.0%	240,475,304.36

2.D Expenditure by Economic Classification

Table 8: Total Expenditure by Economic Classification

31931100 - DOGUWA 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	8,441,055,990.34	8,441,055,990.34	1,077,062,648.10	1,077,062,648.10	12.8%	7,363,993,342.24
21	PERSONNEL COST	3,885,277,596.00	3,885,277,596.00	476,880,387.07	476,880,387.07	12.3%	3,408,397,208.93
2101	SALARY	2,507,681,040.31	2,507,681,040.31	442,197,304.85	442,197,304.85	17.6%	2,065,483,735.46
210101	SALARIES AND WAGES	2,507,681,040.31	2,507,681,040.31	442,197,304.85	442,197,304.85	17.6%	2,065,483,735.46
21010101	SALARY	2,507,681,040.31	2,507,681,040.31	442,197,304.85	442,197,304.85	17.6%	2,065,483,735.46
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,366,566,504.69	1,366,566,504.69	34,683,082.22	34,683,082.22	2.5%	1,331,883,422.47
210201	ALLOWANCES	1,366,566,504.69	1,366,566,504.69	34,683,082.22	34,683,082.22	2.5%	1,331,883,422.47
21020101	HOUSING / RENT ALLOWANCES	394,662,991.03	394,662,991.03	1,248,293.94	1,248,293.94	0.3%	393,414,697.09
21020103	TRANSPORT ALLOWANCES	211,427,208.43	211,427,208.43	2,307.63	2,307.63	0.0%	211,424,900.80
21020104	MEAL SUBSIDY	84,441,987.96	84,441,987.96	12,984.73	12,984.73	0.0%	84,429,003.23
21020105	UTILITY ALLOWANCE	170,435,398.18	170,435,398.18	5,949,926.29	5,949,926.29	3.5%	164,485,471.89
21020106	RESPONSIBILITY ALLOWANCE	18,305,724.12	18,305,724.12	930,676.68	930,676.68	5.1%	17,375,047.44
21020107	ENTERTAINMENT ALLOWANCE	45,355,922.12	45,355,922.12	7,998,553.60	7,998,553.60	17.6%	37,357,368.52
21020109	LEAVE GRANT	17,266,947.40	17,266,947.40	62,605.59	62,605.59	0.4%	17,204,341.81
21020110	FURNITURE ALLOWANCE	27,980,320.00	27,980,320.00	124,285.89	124,285.89	0.4%	27,856,034.11
21020112	RAMADAN/ SALLAH GESTURE ALLOWANCE	410,256.73	410,256.73	-	-	0.0%	410,256.73
21020113	DOMESTIC SERVANT ALLOWANCE	13,431,995.10	13,431,995.10	1,921,930.16	1,921,930.16	14.3%	11,510,064.94
21020114	MEDICAL ALLOWANCE	80,946,103.96	80,946,103.96	7,989,758.99	7,989,758.99	9.9%	72,956,344.97
21020115	RURAL POSTING ALLOWANCE	22,743,991.60	22,743,991.60	3,511,868.91	3,511,868.91	15.4%	19,232,122.69
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	253,833,694.55	253,833,694.55	221,975.08	221,975.08	0.1%	253,611,719.47
21020119	SHIFTING ALLOWANCE	3,967,423.55	3,967,423.55	890,289.84	890,289.84	22.4%	3,077,133.71
21020124	CALL DUTY ALLOWANCE	6,903,256.20	6,903,256.20	1,549,090.69	1,549,090.69	22.4%	5,354,165.51
21020126	HAZARD ALLOWANCE	6,750,552.65	6,750,552.65	1,421,153.40	1,421,153.40	21.1%	5,329,399.25
21020128	NYSC/ IT ALLOWANCES	7,084,817.11	7,084,817.11	847,380.80	847,380.80	12.0%	6,237,436.31
21020199	OTHER ALLOWANCES	617,914.00	617,914.00	-	-	0.0%	617,914.00
2103	SOCIAL BENEFITS	11,030,051.00	11,030,051.00	-	-	0.0%	11,030,051.00
210301	SOCIAL BENEFITS	11,030,051.00	11,030,051.00	-	-	0.0%	11,030,051.00
21030101	GRATUITY	11,030,051.00	11,030,051.00	-	-	0.0%	11,030,051.00
22	OTHER RECURRENT COSTS	1,758,289,909.81	1,758,289,909.81	303,823,816.82	303,823,816.82	17.3%	1,454,466,092.99
2202	OVERHEAD COST	1,244,936,228.00	1,244,936,228.00	280,323,816.82	280,323,816.82	22.5%	964,612,411.18
220201	TRAVEL & TRANSPORT - GENERAL	397,776,200.00	397,776,200.00	14,400,000.00	14,400,000.00	3.6%	383,376,200.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	2,000,000.00	2,000,000.00	10.0%	18,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	374,776,200.00	374,776,200.00	11,600,000.00	11,600,000.00	3.1%	363,176,200.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,000,000.00	2,000,000.00	800,000.00	800,000.00	40.0%	1,200,000.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
220202	UTILITIES - GENERAL	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	383,583,203.00	383,583,203.00	140,300,000.00	140,300,000.00	36.6%	243,283,203.00

31931100 - DOGUWA 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
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,500,000.00	7,500,000.00	700,000.00	700,000.00	9.3%	6,800,000.00
22020302	BOOKS	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
22020303	NEWSPAPERS	1,583,203.00	1,583,203.00	600,000.00	600,000.00	37.9%	983,203.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	59,000,000.00	59,000,000.00	-	-	0.0%	59,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	24,500,000.00	24,500,000.00	5,000,000.00	5,000,000.00	20.4%	19,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	233,000,000.00	233,000,000.00	134,000,000.00	134,000,000.00	57.5%	99,000,000.00
22020314	EXAMINATION MATERIALS	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
22020399	OTHER MATERIALS AND SUPPLIES	30,500,000.00	30,500,000.00	-	-	0.0%	30,500,000.00
220204	MAINTENANCE SERVICES - GENERAL	77,676,825.00	77,676,825.00	12,710,000.00	12,710,000.00	16.4%	64,966,825.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	17,676,825.00	17,676,825.00	-	-	0.0%	17,676,825.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	17,000,000.00	17,000,000.00	4,710,000.00	4,710,000.00	27.7%	12,290,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
22020406	OTHER MAINTENANCE SERVICES	26,000,000.00	26,000,000.00	8,000,000.00	8,000,000.00	30.8%	18,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
22020413	MINOR ROAD MAINTENANCE	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
220205	TRAINING - GENERAL	20,000,000.00	20,000,000.00	11,500,000.00	11,500,000.00	57.5%	8,500,000.00
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	11,500,000.00	11,500,000.00	57.5%	8,500,000.00
220206	OTHER SERVICES - GENERAL	15,000,000.00	15,000,000.00	9,100,000.00	9,100,000.00	60.7%	5,900,000.00
22020601	SECURITY SERVICES	5,000,000.00	5,000,000.00	4,500,000.00	4,500,000.00	90.0%	500,000.00
22020602	OFFICE RENT	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020603	RESIDENTIAL RENT	1,500,000.00	1,500,000.00	1,000,000.00	1,000,000.00	66.7%	500,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,000,000.00	8,000,000.00	3,600,000.00	3,600,000.00	45.0%	4,400,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,600,000.00	8,600,000.00	400,000.00	400,000.00	4.7%	8,200,000.00
22020703	LEGAL SERVICES	1,000,000.00	1,000,000.00	200,000.00	200,000.00	20.0%	800,000.00
22020708	MEDICAL CONSULTING	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020710	RESEARCH AND DOCUMENTATION	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020711	SUPERVISION AND MANAGEMENT	3,600,000.00	3,600,000.00	200,000.00	200,000.00	5.6%	3,400,000.00
22020712	OTHER FINANCIAL CONSULTING	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	84,000,000.00	84,000,000.00	10,000,000.00	10,000,000.00	11.9%	74,000,000.00
22020801	MOTOR VEHICLE FUEL COST	25,000,000.00	25,000,000.00	5,000,000.00	5,000,000.00	20.0%	20,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	55,000,000.00	55,000,000.00	5,000,000.00	5,000,000.00	9.1%	50,000,000.00
22020803	PLANT / GENERATOR FUEL COST	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
220209	FINANCIAL CHARGES - GENERAL	700,000.00	700,000.00	-	-	0.0%	700,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	400,000.00	400,000.00	-	-	0.0%	400,000.00
22020903	OTHER CRF BANK CHARGES	300,000.00	300,000.00	-	-	0.0%	300,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	255,600,000.00	255,600,000.00	81,913,816.82	81,913,816.82	32.0%	173,686,183.18

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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
22021001	REFRESHMENT & MEALS	27,700,000.00	27,700,000.00	14,350,000.00	14,350,000.00	51.8%	13,350,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	14,300,000.00	14,300,000.00	2,600,000.00	2,600,000.00	18.2%	11,700,000.00
22021003	PUBLICITY & ADVERTISEMENTS	4,600,000.00	4,600,000.00	1,400,000.00	1,400,000.00	30.4%	3,200,000.00
22021004	MEDICAL EXPENSES-LOCAL	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22021007	WELFARE PACKAGES	39,000,000.00	39,000,000.00	18,400,000.00	18,400,000.00	47.2%	20,600,000.00
22021009	SPORTING ACTIVITIES	7,000,000.00	7,000,000.00	300,000.00	300,000.00	4.3%	6,700,000.00
22021011	MEDICAL EXPENSES-INTERNATIONAL	133,000,000.00	133,000,000.00	34,863,816.82	34,863,816.82	26.2%	98,136,183.18
22021013	SPECIAL DAYS/CELEBRATIONS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22021020	SANITATION VANGUARD EXPENSES	25,000,000.00	25,000,000.00	10,000,000.00	10,000,000.00	40.0%	15,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	361,353,681.81	361,353,681.81	23,500,000.00	23,500,000.00	6.5%	337,853,681.81
220401	LOCAL GRANTS AND CONTRIBUTIONS	361,353,681.81	361,353,681.81	23,500,000.00	23,500,000.00	6.5%	337,853,681.81
22040109	GRANTS TO COMMUNITIES/NGOs	361,353,681.81	361,353,681.81	23,500,000.00	23,500,000.00	6.5%	337,853,681.81
2205	SUBSIDIES GENERAL	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	151,000,000.00	151,000,000.00	-	-	0.0%	151,000,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	151,000,000.00	151,000,000.00	-	-	0.0%	151,000,000.00
22080104	Social Investment Programme	151,000,000.00	151,000,000.00	-	-	0.0%	151,000,000.00
23	CAPITAL EXPENDITURE	2,797,488,484.53	2,797,488,484.53	296,358,444.21	296,358,444.21	10.6%	2,501,130,040.32
2301	FIXED ASSETS PURCHASED	843,950,522.61	843,950,522.61	28,005,422.39	28,005,422.39	3.3%	815,945,100.22
230101	PURCHASE OF FIXED ASSETS - GENERAL	843,950,522.61	843,950,522.61	28,005,422.39	28,005,422.39	3.3%	815,945,100.22
23010101	PURCHASE / ACQUISITION OF LAND	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
23010104	PURCHASE MOTOR CYCLES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010107	PURCHASE OF TRUCKS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010113	PURCHASE OF COMPUTERS	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	200,000.00	200,000.00	-	-	0.0%	200,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	200,000.00	200,000.00	-	-	0.0%	200,000.00
23010120	PURCHASE OFCANTEEN / KITCHEN EQUIPMENT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	500,000.00	500,000.00	-	-	0.0%	500,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	699,450,522.61	699,450,522.61	28,005,422.39	28,005,422.39	4.0%	671,445,100.22

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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
2302	CONSTRUCTION / PROVISION	1,233,337,918.36	1,233,337,918.36	268,353,021.82	268,353,021.82	21.8%	964,984,896.54
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,233,337,918.36	1,233,337,918.36	268,353,021.82	268,353,021.82	21.8%	964,984,896.54
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	180,000,000.00	180,000,000.00	100,000,000.00	100,000,000.00	55.6%	80,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	255,000,000.00	255,000,000.00	50,000,000.00	50,000,000.00	19.6%	205,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	80,000,000.00	80,000,000.00	71,256,181.82	71,256,181.82	89.1%	8,743,818.18
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	109,975,304.36	109,975,304.36	-	-	0.0%	109,975,304.36
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	120,078,227.00	120,078,227.00	-	-	0.0%	120,078,227.00
23020124	CONSTRUCTION OF MARKETS/PARKS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
23020128	OTHER CONSTRUCTION	391,784,387.00	391,784,387.00	47,096,840.00	47,096,840.00	12.0%	344,687,547.00
23020133	OTHER CONSTRUCTION ARREARS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
2303	REHABILITATION / REPAIRS	400,977,729.86	400,977,729.86	-	-	0.0%	400,977,729.86
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	400,977,729.86	400,977,729.86	-	-	0.0%	400,977,729.86
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23030115	REHABILITATION / REPAIRS - WATER-WAY	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23030128	OTHER REHABILITATION	60,977,729.86	60,977,729.86	-	-	0.0%	60,977,729.86
2304	PRESERVATION OF THE ENVIRONMENT	143,000,000.00	143,000,000.00	-	-	0.0%	143,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	143,000,000.00	143,000,000.00	-	-	0.0%	143,000,000.00
23040101	TREE PLANTING	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23040102	EROSION & FLOOD CONTROL	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
2305	OTHER CAPITAL PROJECTS	176,222,313.70	176,222,313.70	-	-	0.0%	176,222,313.70
230501	ACQUISITION OF NON TANGIBLE ASSETS	176,222,313.70	176,222,313.70	-	-	0.0%	176,222,313.70
23050108	SPECIAL INTERVENTION FUND	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23050128	OTHER NON-TANGIBLE ASSETS	146,222,313.70	146,222,313.70	-	-	0.0%	146,222,313.70

Table 9: Total Expenditure by Functional Classification

31931100 - DOGUWA 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	8,441,055,990.34	8,441,055,990.34	1,077,062,648.10	1,077,062,648.10	12.8%	7,363,993,342.24
701	GENERAL PUBLIC SERVICES	7,615,055,990.34	7,615,055,990.34	927,062,648.10	927,062,648.10	12.2%	6,687,993,342.24
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	521,499,609.19	521,499,609.19	71,082,638.11	71,082,638.11	13.6%	450,416,971.08
70111	EXECUTIVE AND LEGISLATIVE ORGANS	381,756,159.60	381,756,159.60	64,134,834.26	64,134,834.26	16.8%	317,621,325.34
70112	FINANCIAL AND FISCAL AFFAIRS	139,743,449.59	139,743,449.59	6,947,803.85	6,947,803.85	5.0%	132,795,645.74
7013	GENERAL SERVICES	7,093,556,381.15	7,093,556,381.15	855,980,009.99	855,980,009.99	12.1%	6,237,576,371.16
70131	GENERAL PERSONNEL SERVICES	5,464,990,861.03	5,464,990,861.03	723,834,995.75	723,834,995.75	13.2%	4,741,155,865.28
70133	OTHER GENERAL SERVICES	1,628,565,520.12	1,628,565,520.12	132,145,014.24	132,145,014.24	8.1%	1,496,420,505.88
703	PUBLIC ORDER AND SAFETY	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7035	R & D PUBLIC ORDER AND SAFETY	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70351	R&D PUBLIC ORDER AND SAFETY	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
704	ECONOMIC AFFAIRS	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
70421	AGRICULTURE	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
705	ENVIRONMENTAL PROTECTION	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
7053	POLLUTION ABATEMENT	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
70531	POLLUTION ABATEMENT	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
707	HEALTH	215,000,000.00	215,000,000.00	100,000,000.00	100,000,000.00	46.5%	115,000,000.00
7072	OUTPATIENT SERVICES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
70721	GENERAL MEDICAL SERVICES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
7073	HOSPITAL SERVICES	185,000,000.00	185,000,000.00	100,000,000.00	100,000,000.00	54.1%	85,000,000.00
70731	GENERAL HOSPITAL SERVICES	185,000,000.00	185,000,000.00	100,000,000.00	100,000,000.00	54.1%	85,000,000.00
709	EDUCATION	411,000,000.00	411,000,000.00	50,000,000.00	50,000,000.00	12.2%	361,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	301,000,000.00	301,000,000.00	50,000,000.00	50,000,000.00	16.6%	251,000,000.00
70911	PRE-PRIMARY EDUCATION	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
70912	PRIMARY EDUCATION	281,000,000.00	281,000,000.00	50,000,000.00	50,000,000.00	17.8%	231,000,000.00
7092	SECONDARY EDUCATION	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
70921	LOWER SECONDARY EDUCATION	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00

Table 10: Personnel Expenditure by Functional Classification

31931100 - DOGUWA 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>3,885,277,596.00</i>	<i>3,885,277,596.00</i>	<i>476,880,387.07</i>	<i>476,880,387.07</i>	<i>12.3%</i>	<i>3,408,397,208.93</i>
701	GENERAL PUBLIC SERVICES	3,885,277,596.00	3,885,277,596.00	476,880,387.07	476,880,387.07	12.3%	3,408,397,208.93
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	224,739,581.19	224,739,581.19	12,782,638.11	12,782,638.11	5.7%	211,956,943.08
70111	EXECUTIVE AND LEGISLATIVE ORGANS	84,996,131.60	84,996,131.60	5,834,834.26	5,834,834.26	6.9%	79,161,297.34
70112	FINANCIAL AND FISCAL AFFAIRS	139,743,449.59	139,743,449.59	6,947,803.85	6,947,803.85	5.0%	132,795,645.74
7013	GENERAL SERVICES	3,660,538,014.81	3,660,538,014.81	464,097,748.96	464,097,748.96	12.7%	3,196,440,265.85
70131	GENERAL PERSONNEL SERVICES	3,468,110,456.61	3,468,110,456.61	450,305,756.54	450,305,756.54	13.0%	3,017,804,700.07
70133	OTHER GENERAL SERVICES	192,427,558.20	192,427,558.20	13,791,992.42	13,791,992.42	7.2%	178,635,565.78

Table 11: Overhead Expenditure by Functional Classification

31931100 - DOGUWA 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>1,758,289,909.81</i>	<i>1,758,289,909.81</i>	<i>303,823,816.82</i>	<i>303,823,816.82</i>	<i>17.3%</i>	<i>1,454,466,092.99</i>
701	GENERAL PUBLIC SERVICES	1,758,289,909.81	1,758,289,909.81	303,823,816.82	303,823,816.82	17.3%	145446609299.0%
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	296,760,028.00	296,760,028.00	58,300,000.00	58,300,000.00	19.6%	238,460,028.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	296,760,028.00	296,760,028.00	58,300,000.00	58,300,000.00	19.6%	238,460,028.00
7013	GENERAL SERVICES	1,461,529,881.81	1,461,529,881.81	245,523,816.82	245,523,816.82	16.8%	1,216,006,064.99
70131	GENERAL PERSONNEL SERVICES	1,461,529,881.81	1,461,529,881.81	245,523,816.82	245,523,816.82	16.8%	1,216,006,064.99

Table 12: Capital Expenditure by Functional Classification

31931100 - DOGUWA 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	2,797,488,484.53	2,797,488,484.53	296,358,444.21	296,358,444.21	10.6%	2,501,130,040.32
701	GENERAL PUBLIC SERVICES	1,971,488,484.53	1,971,488,484.53	146,358,444.21	146,358,444.21	7.4%	1,825,130,040.32
7013	GENERAL SERVICES	1,971,488,484.53	1,971,488,484.53	146,358,444.21	146,358,444.21	7.4%	1,825,130,040.32
70131	GENERAL PERSONNEL SERVICES	535,350,522.61	535,350,522.61	28,005,422.39	28,005,422.39	5.2%	507,345,100.22
70133	OTHER GENERAL SERVICES	1,436,137,961.92	1,436,137,961.92	118,353,021.82	118,353,021.82	8.2%	1,317,784,940.10
703	PUBLIC ORDER AND SAFETY	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7035	R & D PUBLIC ORDER AND SAFETY	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70351	R&D PUBLIC ORDER AND SAFETY	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
704	ECONOMIC AFFAIRS	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
70421	AGRICULTURE	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
705	ENVIRONMENTAL PROTECTION	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
7053	POLLUTION ABATEMENT	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
70531	POLLUTION ABATEMENT	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
707	HEALTH	215,000,000.00	215,000,000.00	100,000,000.00	100,000,000.00	46.5%	115,000,000.00
7072	OUTPATIENT SERVICES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
70721	GENERAL MEDICAL SERVICES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
7073	HOSPITAL SERVICES	185,000,000.00	185,000,000.00	100,000,000.00	100,000,000.00	54.1%	85,000,000.00
70731	GENERAL HOSPITAL SERVICES	185,000,000.00	185,000,000.00	100,000,000.00	100,000,000.00	54.1%	85,000,000.00
709	EDUCATION	411,000,000.00	411,000,000.00	50,000,000.00	50,000,000.00	12.2%	361,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	301,000,000.00	301,000,000.00	50,000,000.00	50,000,000.00	16.6%	251,000,000.00
70911	PRE-PRIMARY EDUCATION	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
70912	PRIMARY EDUCATION	281,000,000.00	281,000,000.00	50,000,000.00	50,000,000.00	17.8%	231,000,000.00
7092	SECONDARY EDUCATION	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
70921	LOWER SECONDARY EDUCATION	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00

2.E Expenditure by Programme Classification

Table 13: Total Expenditure by Programme Classification

31931100 - DOGUWA 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		-	2,797,488,484.53	296,358,444.21	296,358,444.21	10.6%
011100100300 - Special Service Unit Office	Procurement Of Teaching/Learning Aid Equipment	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of 10,000 Square meters of Land	-	35,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Purchase of Climate resistant Tractor & Implement	-	50,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Climate resilient tree Planting	-	3,000,000.00	-	-	0.0%
021500300100 - Agric. Services	Procurement Of Scanners	-	10,000,000.00	-	-	0.0%
021500300100 - Agric. Services	Procurement Of Power Generating Set	-	30,000,000.00	-	-	0.0%
021500300100 - Agric. Services	Procurement Of Canteen/Kitchen Equipment	-	10,000,000.00	-	-	0.0%
021500300100 - Agric. Services	Procurement Of Fire Fighting Equipment	-	5,000,000.00	-	-	0.0%
021500400100 - Forestry	Construction of Taludu Incharge	-	3,000,000.00	-	-	0.0%
021500500100 - Veterinary	Procurement Of Sporting / Gaming Equipment	-	5,000,000.00	-	-	0.0%
022000100100 - Treasurer	LIABILITIES/EQUITY	-	50,299,500.00	-	-	0.0%
022000300100 - Account section	Construction provision of ongoing project	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement of Motor Cycles	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Sea Boats	-	1,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation/Repairs - Housing to climate resilient standards	-	10,000,000.00	-	-	0.0%
023400200100 -	Rehabilitation/Repairs - Water Facilities to climate resilient standards	-	-	-	-	
023400200100 -	1 Rehabilitation/Repairs-Hospitals/Health Centres to climate resilient standards	-	-	-	-	
023400200100 - HOD Works	Renovation of primary schools at Dan Doki doguwa local government to climate	-	76,192,648.91	28,005,422.39	28,005,422.39	36.8%
023400200100 - HOD Works	Contribution for Rehabilitation/Repairs - Public Schools	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Roads to climate resistant standards	-	47,677,705.70	-	-	0.0%
023400200100 -	Rehabilitation / Repairs - Recreational Facilities to climate resilient standards	-	-	-	-	
023400200100 - HOD Works	Rehabitation/Repairs of District Head House to climate resilient standards	-	40,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Office Buildings: Local govt. secretariate to climate res	-	94,180,668.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation/Repairs- Markets/Parks	-	40,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation/Repairs Of Cemeteries	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabitation/Repairs of Infrastructures/ Mosques to climate resilient standards	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation of Dams to climate resistant standards	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Contribution/Provision for the Construction of Climate resistant Drainage	-	20,000,000.00	-	-	0.0%
023400400100 - Mechanical	Procurement of Office Buildings	-	1,000,000.00	-	-	0.0%
023400400100 - Mechanical	Procurement of Residential Buildings	-	20,000,000.00	-	-	0.0%
023400500100 - Electrical	Procurement Of Buses	-	100,000.00	-	-	0.0%
023400500100 - Electrical	Procurement Of Climate resitant Health/Medical Equipment	-	15,000,000.00	-	-	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
023400500100 - Electrical	Purchase of Climate resistant Water Pump Machine	-	15,000,000.00	-	-	0.0%
023400500100 - Electrical	Purchase of Transformer	-	5,000,000.00	-	-	0.0%
023400500100 - Electrical	Procurement Of Climate friendly Agricultural Equipment	-	5,000,000.00	-	-	0.0%
023400500100 - Electrical	Construction/Provision Of Electricity	-	50,000,000.00	-	-	0.0%
023400500100 - Electrical	Construction/Provision Of Climate resilient Solar Energy	-	25,000,000.00	-	-	0.0%
023400500100 - Electrical	Contribution for Independent Power Project (IPP)	-	100,000,000.00	-	-	0.0%
023400500100 - Electrical	Provision of Electricity at Ragada, Dogon Kawo and Karasa ward	-	100,000,000.00	-	-	0.0%
023400600100 - Building	Procurement Of Furniture/Fittings for primary schools	-	1,000,000.00	-	-	0.0%
023400600100 - Building	Procurement Of Veterinary Equail	-	100,000,000.00	50,000,000.00	50,000,000.00	50.0%
023400600100 - Building	Purchase of Shops at Kanawa Market, Dangwauro.	-	50,000,000.00	-	-	0.0%
023400600100 - Building	Contribution/Const/Finishing of Climate resistant Imam Wali Traing Center	-	6,500,000.00	-	-	0.0%
023400600100 - Building	Construction/Provision of Climate resilient Residential Buildings	-	10,000,000.00	-	-	0.0%
023400600100 - Building	Construction/Provision Of Climate resilient Housing	-	20,000,000.00	71,256,181.82	71,256,181.82	356.3%
023400600100 - Building	Construction/Provision of Climate resilient Housing Staff Quarters 10 no Health Po	-	136,784,387.00	-	-	0.0%
023400600100 - Building	Construction/Provision Of Climate resistant Water Facilities / Dissel Supply	-	10,000,000.00	-	-	0.0%
023400600100 - Building	Construction/Provision Of Climate resistant Water Facilities (WSSSRP Eulumees A	-	10,000,000.00	-	-	0.0%
023400600100 - Building	Contribution Construction/Provision Of Climate resilient Hospitals/Health Centres (	-	62,078,227.00	-	-	0.0%
023400600100 - Building	Climate resitant fencing of govt sec school doguwa, dadinkowa , tagwaye and fa	-	5,000,000.00	-	-	0.0%
023400600100 - Building	Construction/Provision Of Climate resistant Public Schools at Doguwa community	-	30,000,000.00	-	-	0.0%
023400600100 - Building	Construction of Climate resilient Technical School	-	10,000,000.00	-	-	0.0%
023400600100 - Building	Construction of Climate resistant Islamiyya infrastructure at Dogon Kawo and Zair	-	50,000,000.00	47,096,840.00	47,096,840.00	94.2%
023400600100 - Building	Contribution/Provision for the Construction of Zauran Sulhu	-	10,000,000.00	-	-	0.0%
023400600100 -	Contribution to K/Mata-Singa Under Pass	-	-	-	-	-
023400600100 - Building	Karkara Salamu Alaikum	-	10,000,000.00	-	-	0.0%
023400600100 -	Construction/Provision of Access Mobility Road (RAMP)	-	-	-	-	-
023400600100 - Building	Construction / Provision Of Climate resilient Infrastructure	-	20,000,000.00	-	-	0.0%
023400600100 - Building	Construction Of Traffic /Street Lights	-	3,000,000.00	-	-	0.0%
023400600100 - Building	Construction Of Markets/Parks	-	5,000,000.00	-	-	0.0%
023400700100 - Land & Survey	Procurement Of Library Books & Equipment	-	100,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Motor Vehicles	-	1,500,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Vans	-	200,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Trucks	-	200,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Temporary Shed	-	67,086,923.70	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Climate resistant Dam at Dogon Kawo	-	3,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/ Repairs of Fixed Assets - General	-	10,000,000.00	-	-	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
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs - Electricity	-	3,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	OTHER CAPITAL PROJECTS	-	50,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Construction / Provision Of Climate resistant Recreational Facilities (Stadium)	-	30,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Construction/Provision Of Cemeteries	-	50,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Construction Of Climate resistant Dams at Doguwa	-	30,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Procurement Of Photocopying Machines	-	5,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Procurement Of Typewriters	-	1,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	CONSTRUCTION / PROVISION	-	5,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	-	10,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/Provision Of Climate resilient Office Buildings	-	20,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Provision for the construction of Climate resilient Governor's lodge	-	70,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Free and Compulsory Pri/Sec Education	-	15,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction / Provision Of Climate resistant Roads 5KM	-	50,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction / Provision Of a total of 41km Feeder roads from marau to Kauru, ka	-	100,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction of Climate resistant Dam at Ragada	-	20,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction of Climate resilient Bridge	-	1,000,000.00	-	-	0.0%
051700700100 - Information Youth, Culture & Sport	Procurement Of Shredding Machines	-	2,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction/Provision of Climate resilient Infrastructure (Five daily prayers Mosq	-	29,135,390.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction of Dan Maraya	-	2,000,000.00	-	-	0.0%
052100300100 - Curative Section	Procurement Of Computers	-	5,000,000.00	-	-	0.0%
052100300100 - Curative Section	purchase of Climate friendly Fertilizers	-	130,000,000.00	100,000,000.00	100,000,000.00	76.9%
052100300100 - Curative Section	Procurement Of Recreational Facilities	-	50,000,000.00	-	-	0.0%
052100300100 - Curative Section	Construction / Provision Of Sporting Facilities	-	30,000,000.00	-	-	0.0%
052100300100 - Curative Section	Construction / Provision Of Climate friendly Agricultural Facilities	-	40,977,729.86	-	-	0.0%
053500200100 -	Climate resilient Water Pollution Prevention & Control	-	-	-	-	
053500300100 - Water Supply	Procurement Of Residential Furniture	-	40,000,000.00	-	-	0.0%
053500300100 - Water Supply	Procurement Of Security Equipment Material and input	-	35,000,000.00	-	-	0.0%
053500300100 - Water Supply	Procurement Of Climate friendly Industrial Equipment	-	5,000,000.00	-	-	0.0%
053500300100 - Water Supply	Procurement Of Surveying Equipment	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction/Provision of Climate resilient Solar Borehole	-	5,000,000.00	-	-	0.0%
053500300100 - Water Supply	Contribution for the Construction/Provision of Solar Borehole	-	15,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction / Provision Of Libraries	-	30,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction of flyover Dan Agundi	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction Of Boundary Pillars/ Right Of Ways	-	5,000,000.00	-	-	0.0%
053500400100 - Environmental, Sanitation and Hygiene	Procurement Of Computer Printers	-	500,000.00	-	-	0.0%
053500400100 - Environmental, Sanitation and Hygiene	Construction/Provision of Infrastructure Joint Project	-	120,000,000.00	-	-	0.0%
053500400100 - Environmental, Sanitation and Hygiene	Construction/Provision of Climate resilient Toilet	-	20,000,000.00	-	-	0.0%