



Garun Mallam 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 Garun Mallam 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.

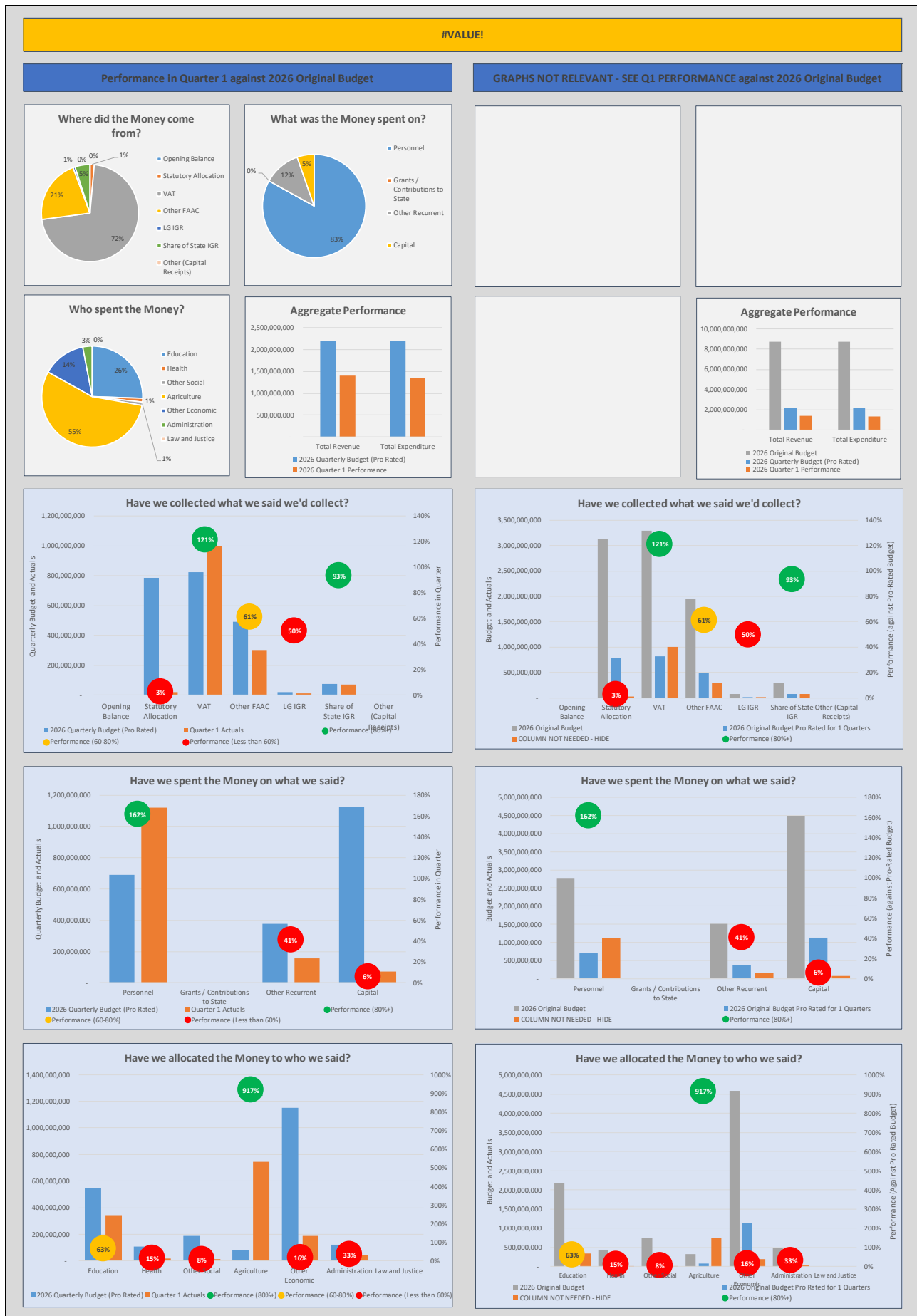
The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- 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	3,135,993,489	783,998,372	20,000,000	2.6%	0.6%
VAT	3,297,393,804	824,348,451	1,000,000,000	121.3%	30.3%
Other FAAC	1,962,607,250	490,651,813	300,000,000	61.1%	15.3%
LG IGR	75,713,000	18,928,250	9,470,548	50.0%	12.5%
Share of State IGR	300,631,718	75,157,930	70,021,098	93.2%	23.3%
Other (Capital Receipts)	-	-	-		
Total Revenue	8,772,339,261	2,193,084,815	1,399,491,646	63.8%	16.0%
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	2,768,322,090	692,080,523	1,119,074,186	161.7%	40.4%
Grants / Contributions to State	-	-	-		
Other Recurrent	1,508,691,131	377,172,783	156,039,960	41.4%	10.3%
Capital	4,495,326,040	1,123,831,510	71,976,374	6.4%	1.6%
Total Expenditure	8,772,339,261	2,193,084,815	1,347,090,520	61.4%	15.4%
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	2,176,657,488	544,164,372	344,172,817	63.2%	15.8%
Health	434,196,876	108,549,219	16,009,853	14.7%	3.7%
Other Social	751,902,578	187,975,645	14,378,788	7.6%	1.9%
Agriculture	324,776,579	81,194,145	744,726,256	917.2%	229.3%
Other Economic	4,594,328,874	1,148,582,218	187,131,575	16.3%	4.1%
Administration	490,476,866	122,619,217	40,671,231	33.2%	8.3%
Law and Justice	-	-	-		
Total Expenditure	8,772,339,261	2,193,084,815	1,347,090,520	61.4%	15.4%
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

319115 - GARUN MALLAM 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	8,772,339,261.00	8,772,339,261.00	1,399,491,646.00	1,399,491,646.00	16.0%	7,372,847,615.00
11 - GOVERNMENT SHARE OF FAAC	8,395,994,543.00	8,395,994,543.00	1,320,000,000.00	1,320,000,000.00	15.7%	7,075,994,543.00
12 - INDEPENDENT REVENUE	376,344,718.00	376,344,718.00	79,491,646.00	79,491,646.00	21.1%	296,853,072.00
Recurrent Expenditure	4,277,013,220.73	4,277,013,220.73	1,275,114,146.09	1,275,114,146.09	29.8%	3,001,899,074.64
21 - PERSONNEL COST	2,768,322,090.00	2,768,322,090.00	1,119,074,185.94	1,119,074,185.94	40.4%	1,649,247,904.06
22 - OTHER RECURRENT COSTS	1,508,691,130.73	1,508,691,130.73	156,039,960.15	156,039,960.15	10.3%	1,352,651,170.58
Transfer to Capital Account	4,495,326,040.27	4,495,326,040.27	124,377,499.91	124,377,499.91		4,370,948,540.35
Capital Receipts	-	-	-	-		-
13 - AID AND GRANTS	-	-	-	-		-
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	-	-	-	-		-
23 - CAPITAL EXPENDITURE	4,495,326,040.27	4,495,326,040.27	71,976,374.27	71,976,374.27	1.6%	4,423,349,666.00
Total Revenue (including OB)	8,772,339,261.00	8,772,339,261.00	1,399,491,646.00	1,399,491,646.00	16.0%	7,372,847,615.00
Total Expenditure	8,772,339,261.00	8,772,339,261.00	1,347,090,520.36	1,347,090,520.36	15.4%	7,425,248,740.64
Closing Balance	-	-	52,401,125.64	52,401,125.64		- 52,401,125.64

Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

319115 - GARUN MALLAM 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	8,772,339,261.00	8,772,339,261.00	1,399,491,646.00	1,399,491,646.00	16.0%	7,372,847,615.00
02000000000	Economic Sector	8,772,339,261.00	8,772,339,261.00	1,399,491,646.00	1,399,491,646.00	16.0%	7,372,847,615.00
02150000000	Agriculture & Natural Resources	926,121.23	926,121.23	-	-	0.0%	926,121.23
021500200100	HOD Agriculture & Natural Resources	65,000.00	65,000.00	-	-	0.0%	65,000.00
021500500100	Veterinary	861,121.23	861,121.23	-	-	0.0%	861,121.23
02200000000	Treasury Department	8,771,113,139.77	8,771,113,139.77	1,399,491,646.00	1,399,491,646.00	16.0%	7,371,621,493.77
022000100100	Treasurer	8,696,626,261.00	8,696,626,261.00	1,390,021,098.00	1,390,021,098.00	16.0%	7,306,605,163.00
022000200100	Revenue Section	74,486,878.77	74,486,878.77	9,470,548.00	9,470,548.00	12.7%	65,016,330.77
02340000000	Works, Housing & Transport Department	200,000.00	200,000.00	-	-	0.0%	200,000.00
023400700100	Land & Survey	200,000.00	200,000.00	-	-	0.0%	200,000.00
02380000000	Planning, Research & Statistics	100,000.00	100,000.00	-	-	0.0%	100,000.00
023800200100	HOD Planning, Research & Statistics	100,000.00	100,000.00	-	-	0.0%	100,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

319115 - GARUN MALLAM 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	8,772,339,261.00	8,772,339,261.00	1,399,491,646.00	1,399,491,646.00	16.0%	7,372,847,615.00
11	GOVERNMENT SHARE OF FAAC	8,395,994,543.00	8,395,994,543.00	1,320,000,000.00	1,320,000,000.00	15.7%	7,075,994,543.00
1101	GOVERNMENT SHARE OF FAAC	8,395,994,543.00	8,395,994,543.00	1,320,000,000.00	1,320,000,000.00	15.7%	7,075,994,543.00
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	3,135,993,489.00	3,135,993,489.00	20,000,000.00	20,000,000.00	0.6%	3,115,993,489.00
11010101	STATUTORY ALLOCATION	3,135,993,489.00	3,135,993,489.00	20,000,000.00	20,000,000.00	0.6%	3,115,993,489.00
110102	LOCAL GOVERNMENT SHARE OF VAT	3,297,393,804.00	3,297,393,804.00	1,000,000,000.00	1,000,000,000.00	30.3%	2,297,393,804.00
11010201	SHARE OF VAT	3,297,393,804.00	3,297,393,804.00	1,000,000,000.00	1,000,000,000.00	30.3%	2,297,393,804.00
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	1,962,607,250.00	1,962,607,250.00	300,000,000.00	300,000,000.00	15.3%	1,662,607,250.00
11010302	EXCESS NON-OIL	1,962,607,250.00	1,962,607,250.00	300,000,000.00	300,000,000.00	15.3%	1,662,607,250.00
12	INDEPENDENT REVENUE	376,344,718.00	376,344,718.00	79,491,646.00	79,491,646.00	21.1%	296,853,072.00
1201	TAX REVENUE	5,200,000.00	5,200,000.00	1,650,098.00	1,650,098.00	31.7%	3,549,902.00
120103	OTHER TAXES	5,200,000.00	5,200,000.00	1,650,098.00	1,650,098.00	31.7%	3,549,902.00
12010324	Tenement Rates	3,700,000.00	3,700,000.00	1,650,098.00	1,650,098.00	44.6%	2,049,902.00
12010325	Penalty on Tenement Rates	800,000.00	800,000.00	-	-	0.0%	800,000.00
12010326	Arrears on Tenement Rates	700,000.00	700,000.00	-	-	0.0%	700,000.00
1202	Non-Tax Revenue	371,144,718.00	371,144,718.00	77,841,548.00	77,841,548.00	21.0%	293,303,170.00
120201	Licenses	3,457,000.00	3,457,000.00	-	-	0.0%	3,457,000.00
12020106	Canoe licenses	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020108	Barkery House license	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020109	Bicycle licenses	20,000.00	20,000.00	-	-	0.0%	20,000.00
12020110	Brick Making	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020111	Cart/truck licenses	3,000.00	3,000.00	-	-	0.0%	3,000.00
12020112	Dane Gun License	2,000.00	2,000.00	-	-	0.0%	2,000.00
12020113	Cattle Dealers License	3,000.00	3,000.00	-	-	0.0%	3,000.00
12020114	Dried Fish/Meat License	20,000.00	20,000.00	-	-	0.0%	20,000.00
12020117	Squatters /Hawkers permit fees	20,000.00	20,000.00	-	-	0.0%	20,000.00
12020118	Hunting License	15,000.00	15,000.00	-	-	0.0%	15,000.00
12020121	Abattoir/Slaughter License	10,000.00	10,000.00	-	-	0.0%	10,000.00

319115 - GARUN MALLAM 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
12020123	Borehole Drilling License	80,000.00	80,000.00	-	-	0.0%	80,000.00
12020124	Cinematography License	70,000.00	70,000.00	-	-	0.0%	70,000.00
12020127	Advertisement License	40,000.00	40,000.00	-	-	0.0%	40,000.00
12020128	Approval of Building plan License	70,000.00	70,000.00	-	-	0.0%	70,000.00
12020129	Auctioneers License	15,000.00	15,000.00	-	-	0.0%	15,000.00
12020131	Battery charger licenses	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020134	Block making machine fees	2,000.00	2,000.00	-	-	0.0%	2,000.00
12020139	Clock/watch Repairs license	20,000.00	20,000.00	-	-	0.0%	20,000.00
12020141	Cold room licenses	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020146	Electric/Radio/TV Workshop License	5,000.00	5,000.00	-	-	0.0%	5,000.00
12020147	Entertainment Drumming & Temporary both permit License	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020148	Felling of Trees License	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020149	Forestry and Fuel Exploration License	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020150	Hair Dressing/Barbing Saloon License	20,000.00	20,000.00	-	-	0.0%	20,000.00
12020152	Ingredients Grinding License	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020153	kiosk license	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020163	Panel Beater licenses	20,000.00	20,000.00	-	-	0.0%	20,000.00
12020166	Photo Studio License	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020168	Pit Sawing License	500,000.00	500,000.00	-	-	0.0%	500,000.00
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	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020175	Saw Milling License	12,000.00	12,000.00	-	-	0.0%	12,000.00
12020179	Vehicle Spare Parts License	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020180	Vulcanizer License	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020181	Welding Machine License	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020182	wood making /carpentry workshop	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020184	Bathing House License	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020185	Minor Industry License	500,000.00	500,000.00	-	-	0.0%	500,000.00
120204	Fees-Main	40,029,310.00	40,029,310.00	4,750,000.00	4,750,000.00	11.9%	35,279,310.00

319115 - GARUN MALLAM 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
12020402	Renewal Fees	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020403	Slaughter Slab Fees	861,121.23	861,121.23	-	-	0.0%	861,121.23
12020405	Tender Fees	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020416	Registration of Youth Clubs	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020425	Social Homes Corner - Shops	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020436	Private Hospital Registration	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020440	Small Scale Industrial Estate Fees	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020447	Survey fees	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020448	Tenders Processing Fees	14,785,188.77	14,785,188.77	4,750,000.00	4,750,000.00	32.1%	10,035,188.77
12020456	local indigene certificate	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
12020457	Bus Commercial Vehicle/Truck Fees	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020458	General Contractor Registration fees	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020460	Health Inspection Fees	133,000.00	133,000.00	-	-	0.0%	133,000.00
12020464	Registration of Business Premises	300,000.00	300,000.00	-	-	0.0%	300,000.00
120205	Fines -(Main)	1,536,220.00	1,536,220.00	-	-	0.0%	1,536,220.00
12020504	Road Traffic Offenses (Illegal parking)	1,536,220.00	1,536,220.00	-	-	0.0%	1,536,220.00
120206	Sales-Main	8,960,470.00	8,960,470.00	2,920,450.00	2,920,450.00	32.6%	6,040,020.00
12020601	Sales of Publications	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020607	Proceed from sales of Fertilizer	8,080,120.00	8,080,120.00	2,920,450.00	2,920,450.00	36.1%	5,159,670.00
12020608	Other Sales	180,350.00	180,350.00	-	-	0.0%	180,350.00
12020620	Mobile sales	500,000.00	500,000.00	-	-	0.0%	500,000.00
120207	Earnings -Main	15,080,000.00	15,080,000.00	150,000.00	150,000.00	1.0%	14,930,000.00
12020701	Plant Hire Services(Tractor)	130,000.00	130,000.00	-	-	0.0%	130,000.00
12020711	Change of Ownership Charges	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
12020799	Other Earnings	12,450,000.00	12,450,000.00	150,000.00	150,000.00	1.2%	12,300,000.00
120208	RENT ON LAND AND OTHERS - GENERAL	1,450,000.00	1,450,000.00	-	-	0.0%	1,450,000.00
12020810	(Customery) Right of Occupancy	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020812	Commission on transfer of plot	450,000.00	450,000.00	-	-	0.0%	450,000.00
120213	RE-IMBURSEMENT GENERAL	300,631,718.00	300,631,718.00	70,021,098.00	70,021,098.00	23.3%	230,610,620.00
12021301	LOCAL GOVERNMENT SHARE OF STATE IGR	300,631,718.00	300,631,718.00	70,021,098.00	70,021,098.00	23.3%	230,610,620.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

319115 - GARUN MALLAM 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	8,772,339,261.00	8,772,339,261.00	1,347,090,520.36	1,347,090,520.36	15.4%	7,425,248,740.64
010000000000	Administration Sector	490,476,866.20	490,476,866.20	40,671,231.16	40,671,231.16	8.3%	449,805,635.04
011100000000	Chairman Office	241,395,942.20	241,395,942.20	4,286,643.18	4,286,643.18	1.8%	237,109,299.02
011100100100	Chairman Office	24,606,314.20	24,606,314.20	1,312,513.38	1,312,513.38	5.3%	23,293,800.82
011100100300	Special Service Unit Office	199,000,000.00	199,000,000.00	19,193.76	19,193.76	0.0%	198,980,806.24
011100100400	Special Advisers	8,000,000.00	8,000,000.00	1,950,000.00	1,950,000.00	24.4%	6,050,000.00
011100100500	Special Assistants	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
011100600100	Internal Audit Office	2,789,628.00	2,789,628.00	1,004,936.04	1,004,936.04	36.0%	1,784,691.96
011200000000	Legislative Council	49,696,856.00	49,696,856.00	10,882,644.26	10,882,644.26	21.9%	38,814,211.74
011200300100	Legislative Council	45,896,856.00	45,896,856.00	1,532,644.26	1,532,644.26	3.3%	44,364,211.74
011200400100	House Leader	950,000.00	950,000.00	-	-	0.0%	950,000.00
011200500100	Deputy House Leader	950,000.00	950,000.00	8,800,000.00	8,800,000.00	926.3%	- 7,850,000.00
011200600100	Majority Leader	1,900,000.00	1,900,000.00	550,000.00	550,000.00	28.9%	1,350,000.00
016100000000	Office of Secretary to the Local Government	10,349,755.00	10,349,755.00	2,416,655.29	2,416,655.29	23.3%	7,933,099.71
016100100100	Office of Secretary to the Local Government	8,849,755.00	8,849,755.00	2,416,655.29	2,416,655.29	27.3%	6,433,099.71
016100700100	Legal Services	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
012500000000	Personnel Management Office	189,034,313.00	189,034,313.00	23,085,288.43	23,085,288.43	12.2%	165,949,024.57
012500100100	Office of the Director Personnel Management	58,164,313.00	58,164,313.00	21,780,742.98	21,780,742.98	37.4%	36,383,570.02
012500200100	Chief Personnel Officer (CPO)	130,870,000.00	130,870,000.00	1,304,545.45	1,304,545.45	1.0%	129,565,454.55
020000000000	Economic Sector	4,919,105,452.92	4,919,105,452.92	931,857,830.48	931,857,830.48	18.9%	3,987,247,622.43
021500000000	Agriculture & Natural Resources	324,776,579.00	324,776,579.00	744,726,255.60	744,726,255.60	229.3%	- 419,949,676.60
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	600,000.00	600,000.00	-	-	0.0%	600,000.00
021500200100	HOD Agriculture & Natural Resources	207,010,000.00	207,010,000.00	-	-	0.0%	207,010,000.00
021500300100	Agric. Services	31,876,460.00	31,876,460.00	16,022,508.48	16,022,508.48	50.3%	15,853,951.52
021500400100	Forestry	28,188,847.00	28,188,847.00	708,314,644.88	708,314,644.88	2512.7%	- 680,125,797.88
021500500100	Veterinary	48,351,272.00	48,351,272.00	19,089,102.24	19,089,102.24	39.5%	29,262,169.76
021500600100	Fishery	5,600,000.00	5,600,000.00	1,300,000.00	1,300,000.00	23.2%	4,300,000.00
021500700100	Livestocks	3,150,000.00	3,150,000.00	-	-	0.0%	3,150,000.00
022000000000	Treasury Department	169,582,920.00	169,582,920.00	54,005,260.38	54,005,260.38	31.8%	115,577,659.63
022000100100	Treasurer	9,550,000.00	9,550,000.00	-	-	0.0%	9,550,000.00
022000200100	Revenue Section	29,016,628.00	29,016,628.00	13,689,672.40	13,689,672.40	47.2%	15,326,955.60
022000300100	Account section	115,108,884.00	115,108,884.00	1,695,876.53	1,695,876.53	1.5%	113,413,007.48
022000400100	Store Section	15,907,408.00	15,907,408.00	38,619,711.45	38,619,711.45	242.8%	- 22,712,303.45
023400000000	Works, Housing & Transport Department	364,869,642.92	364,869,642.92	3,570,000.00	3,570,000.00	1.0%	361,299,642.92
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	850,000.00	850,000.00	-	-	0.0%	850,000.00
023400200100	HOD Works	40,650,000.00	40,650,000.00	-	-	0.0%	40,650,000.00
023400300100	Road	142,712,421.92	142,712,421.92	-	-	0.0%	142,712,421.92
023400400100	Mechanical	89,941,202.00	89,941,202.00	-	-	0.0%	89,941,202.00

319115 - GARUN MALLAM 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
023400500100	Electrical	38,386,708.00	38,386,708.00	-	-	0.0%	38,386,708.00
023400600100	Building	43,649,311.00	43,649,311.00	3,570,000.00	3,570,000.00	8.2%	40,079,311.00
023400700100	Land & Survey	7,300,000.00	7,300,000.00	-	-	0.0%	7,300,000.00
023400800100	Estate	1,380,000.00	1,380,000.00	-	-	0.0%	1,380,000.00
023800000000	Planning, Research & Statistics	4,059,876,311.00	4,059,876,311.00	129,556,314.51	129,556,314.51	3.2%	3,930,319,996.49
023800100100	Office of the Supervisory Council Planning, Research & Statistics	700,000.00	700,000.00	42,579,940.24	42,579,940.24	6082.8%	- 41,879,940.24
023800200100	HOD Planning, Research & Statistics	3,777,126,040.27	3,777,126,040.27	71,976,374.27	71,976,374.27	1.9%	3,705,149,666.00
023800300100	Planning	225,226,748.81	225,226,748.81	-	-	0.0%	225,226,748.81
023800400100	Budget	41,901,831.92	41,901,831.92	-	-	0.0%	41,901,831.92
023800500100	Statistics	14,921,690.00	14,921,690.00	15,000,000.00	15,000,000.00	100.5%	- 78,310.00
050000000000	Social Sector	3,362,756,941.88	3,362,756,941.88	374,561,458.71	374,561,458.71	11.1%	2,988,195,483.17
051700000000	Education, Community and Social Development Department	2,176,657,487.71	2,176,657,487.71	344,172,817.38	344,172,817.38	15.8%	1,832,484,670.33
051700100100	Office of the Supervisory Council Education	1,050,360.00	1,050,360.00	-	-	0.0%	1,050,360.00
051700200100	Office of the Supervisory Council Community	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
051700300100	HOD Community and Social Development	225,437,569.10	225,437,569.10	34,588,147.04	34,588,147.04	15.3%	190,849,422.06
051700400100	Local Government Primary Education	1,557,023,362.61	1,557,023,362.61	90,405.83	90,405.83	0.0%	1,556,932,956.78
051700500100	Community	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
051700600100	social welfare	263,927,436.00	263,927,436.00	10,310,860.31	10,310,860.31	3.9%	253,616,575.69
051700700100	Information Youth, Culture & Sport	42,451,114.00	42,451,114.00	20,205,803.87	20,205,803.87	47.6%	22,245,310.13
051700800100	Adult Education	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
051700900100	Women Affairs	38,145,246.00	38,145,246.00	159,391,128.63	159,391,128.63	417.9%	- 121,245,882.63
051701000100	Cooperative	23,329,776.00	23,329,776.00	2,289,263.66	2,289,263.66	9.8%	21,040,512.34
051701100100	Trade, Commerce & Industry	13,292,624.00	13,292,624.00	117,297,208.03	117,297,208.03	882.4%	- 104,004,584.03
052100000000	Primary Healthcare Department	434,196,876.00	434,196,876.00	16,009,853.19	16,009,853.19	3.7%	418,187,022.82
052100100100	Office of the Supervisory Council Primary Healthcare	1,750,000.00	1,750,000.00	-	-	0.0%	1,750,000.00
052100200100	Primary Healthcare Coordinator	700,000.00	700,000.00	-	-	0.0%	700,000.00
052100300100	Currative Section	431,746,876.00	431,746,876.00	16,009,853.19	16,009,853.19	3.7%	415,737,022.82
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	494,462,626.05	494,462,626.05	14,378,788.15	14,378,788.15	2.9%	480,083,837.90
053500100100	Office of the Supervisory Council, Water, Environment, Sanitation and Hygiene	883,093.00	883,093.00	-	-	0.0%	883,093.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation sect	169,500,000.00	169,500,000.00	225,000.00	225,000.00	0.1%	169,275,000.00
053500300100	Water Supply	131,722,622.05	131,722,622.05	785,000.00	785,000.00	0.6%	130,937,622.05
053500400100	Environmental, Sanitation and Hygiene	151,030,734.00	151,030,734.00	13,368,788.15	13,368,788.15	8.9%	137,661,945.85
053500500100	Monitoring and Evaluation	38,426,177.00	38,426,177.00	-	-	0.0%	38,426,177.00
053500600100	Preventive	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
055100000000	District Administration	257,439,952.12	257,439,952.12	-	-	0.0%	257,439,952.12
055100100100	District Administration	800,000.00	800,000.00	-	-	0.0%	800,000.00
055100200100	Traditional Rulers	30,500,000.00	30,500,000.00	-	-	0.0%	30,500,000.00
055100300100	Distric Head	224,539,952.12	224,539,952.12	-	-	0.0%	224,539,952.12
055100400100	Village Head	800,000.00	800,000.00	-	-	0.0%	800,000.00
055100500100	Ward Head	800,000.00	800,000.00	-	-	0.0%	800,000.00

Table 5: Personnel Expenditure by Administrative Classification

319115 - GARUN MALLAM 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	2,768,322,090.00	2,768,322,090.00	1,119,074,185.94	1,119,074,185.94	40.4%	1,649,247,904.06
010000000000	Administration Sector	176,036,866.20	176,036,866.20	17,712,140.31	17,712,140.31	10.1%	158,324,725.89
011100000000	Chairman Office	87,645,942.20	87,645,942.20	2,336,643.18	2,336,643.18	2.7%	85,309,299.02
011100100100	Chairman Office	5,606,314.20	5,606,314.20	1,312,513.38	1,312,513.38	23.4%	4,293,800.82
011100100300	Special Service Unit Office	80,000,000.00	80,000,000.00	19,193.76	19,193.76	0.0%	79,980,806.24
011100600100	Internal Audit Office	2,039,628.00	2,039,628.00	1,004,936.04	1,004,936.04	49.3%	1,034,691.96
011200000000	Legislative Council	37,896,856.00	37,896,856.00	1,532,644.26	1,532,644.26	4.0%	36,364,211.74
011200300100	Legislative Council	37,896,856.00	37,896,856.00	1,532,644.26	1,532,644.26	4.0%	36,364,211.74
016100000000	Office of Secretary to the Local Government	6,329,755.00	6,329,755.00	2,166,655.29	2,166,655.29	34.2%	4,163,099.71
016100100100	Office of Secretary to the Local Government	6,329,755.00	6,329,755.00	2,166,655.29	2,166,655.29	34.2%	4,163,099.71
012500000000	Personnel Management Office	44,164,313.00	44,164,313.00	11,676,197.58	11,676,197.58	26.4%	32,488,115.42
012500100100	Office of the Director Personnel Management	44,164,313.00	44,164,313.00	11,676,197.58	11,676,197.58	26.4%	32,488,115.42
020000000000	Economic Sector	247,642,434.92	247,642,434.92	785,511,515.97	785,511,515.97	317.2%	- 537,869,081.05
021500000000	Agriculture & Natural Resources	37,816,579.00	37,816,579.00	743,036,255.60	743,036,255.60	1964.8%	- 705,219,676.60
021500300100	Agric. Services	7,876,460.00	7,876,460.00	15,632,508.48	15,632,508.48	198.5%	- 7,756,048.48
021500400100	Forestry	10,188,847.00	10,188,847.00	708,314,644.88	708,314,644.88	6951.9%	- 698,125,797.88
021500500100	Veterinary	19,751,272.00	19,751,272.00	19,089,102.24	19,089,102.24	96.6%	662,169.76
022000000000	Treasury Department	141,832,920.00	141,832,920.00	42,475,260.38	42,475,260.38	29.9%	99,357,659.63
022000200100	Revenue Section	27,966,628.00	27,966,628.00	2,159,672.40	2,159,672.40	7.7%	25,806,955.60
022000300100	Account section	104,608,884.00	104,608,884.00	1,695,876.53	1,695,876.53	1.6%	102,913,007.48
022000400100	Store Section	9,257,408.00	9,257,408.00	38,619,711.45	38,619,711.45	417.2%	- 29,362,303.45
023400000000	Works, Housing & Transport Department	56,389,642.92	56,389,642.92	-	-	0.0%	56,389,642.92
023400300100	Road	27,212,421.92	27,212,421.92	-	-	0.0%	27,212,421.92
023400400100	Mechanical	9,391,202.00	9,391,202.00	-	-	0.0%	9,391,202.00
023400500100	Electrical	4,886,708.00	4,886,708.00	-	-	0.0%	4,886,708.00
023400600100	Building	14,899,311.00	14,899,311.00	-	-	0.0%	14,899,311.00
023800000000	Planning, Research & Statistics	11,603,293.00	11,603,293.00	-	-	0.0%	11,603,293.00
023800300100	Planning	5,073,067.00	5,073,067.00	-	-	0.0%	5,073,067.00
023800400100	Budget	3,858,536.00	3,858,536.00	-	-	0.0%	3,858,536.00
023800500100	Statistics	2,671,690.00	2,671,690.00	-	-	0.0%	2,671,690.00
050000000000	Social Sector	2,344,642,788.88	2,344,642,788.88	315,850,529.65	315,850,529.65	13.5%	2,028,792,259.23
051700000000	Education, Community and Social Development Department	1,558,276,427.71	1,558,276,427.71	314,172,817.38	314,172,817.38	20.2%	1,244,103,610.33
051700300100	HOD Community and Social Development	83,356,869.10	83,356,869.10	4,588,147.04	4,588,147.04	5.5%	78,768,722.06
051700400100	Local Government Primary Education	1,347,973,362.61	1,347,973,362.61	90,405.83	90,405.83	0.0%	1,347,882,956.78
051700600100	social welfare	50,227,436.00	50,227,436.00	10,310,860.31	10,310,860.31	20.5%	39,916,575.69
051700700100	Information Youth, Culture & Sport	27,951,114.00	27,951,114.00	20,205,803.87	20,205,803.87	72.3%	7,745,310.13
051700900100	Women Affairs	29,145,246.00	29,145,246.00	159,391,128.63	159,391,128.63	546.9%	- 130,245,882.63
051701000100	Cooperative	11,829,776.00	11,829,776.00	2,289,263.66	2,289,263.66	19.4%	9,540,512.34
051701100100	Trade, Commerce & Industry	7,792,624.00	7,792,624.00	117,297,208.03	117,297,208.03	1505.2%	- 109,504,584.03
052100000000	Primary Healthcare Department	321,746,921.00	321,746,921.00	1,677,712.28	1,677,712.28	0.5%	320,069,208.73
052100300100	Curative Section	321,746,921.00	321,746,921.00	1,677,712.28	1,677,712.28	0.5%	320,069,208.73
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	240,879,488.05	240,879,488.05	-	-	0.0%	240,879,488.05
053500300100	Water Supply	83,722,622.05	83,722,622.05	-	-	0.0%	83,722,622.05
053500400100	Environmental, Sanitation and Hygiene	124,730,689.00	124,730,689.00	-	-	0.0%	124,730,689.00
053500500100	Monitoring and Evaluation	32,426,177.00	32,426,177.00	-	-	0.0%	32,426,177.00
055100000000	District Administration	223,739,952.12	223,739,952.12	-	-	0.0%	223,739,952.12
055100300100	District Head	223,739,952.12	223,739,952.12	-	-	0.0%	223,739,952.12

Table 6: Overhead Expenditure by Administrative Classification

319115 - GARUN MALLAM 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	1,508,691,130.73	1,508,691,130.73	156,039,960.15	156,039,960.15	10.3%	1,352,651,170.58
010000000000	Administration Sector	184,440,000.00	184,440,000.00	22,959,090.85	22,959,090.85	12.4%	161,480,909.15
011100000000	Chairman Office	153,750,000.00	153,750,000.00	1,950,000.00	1,950,000.00	1.3%	151,800,000.00
011100100100	Chairman Office	19,000,000.00	19,000,000.00	-	-	0.0%	19,000,000.00
011100100300	Special Service Unit Office	119,000,000.00	119,000,000.00	-	-	0.0%	119,000,000.00
011100100400	Special Advisers	8,000,000.00	8,000,000.00	1,950,000.00	1,950,000.00	24.4%	6,050,000.00
011100100500	Special Assistants	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
011100600100	Internal Audit Office	750,000.00	750,000.00	-	-	0.0%	750,000.00
011200000000	Legislative Council	11,800,000.00	11,800,000.00	9,350,000.00	9,350,000.00	79.2%	2,450,000.00
011200300100	Legislative Council	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
011200400100	House Leader	950,000.00	950,000.00	-	-	0.0%	950,000.00
011200500100	Deputy House Leader	950,000.00	950,000.00	8,800,000.00	8,800,000.00	926.3%	- 7,850,000.00
011200600100	Majority Leader	1,900,000.00	1,900,000.00	550,000.00	550,000.00	28.9%	1,350,000.00
016100000000	Office of Secretary to the Local Government	4,020,000.00	4,020,000.00	250,000.00	250,000.00	6.2%	3,770,000.00
016100100100	Office of Secretary to the Local Government	2,520,000.00	2,520,000.00	250,000.00	250,000.00	9.9%	2,270,000.00
016100700100	Legal Services	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
012500000000	Personnel Management Office	14,870,000.00	14,870,000.00	11,409,090.85	11,409,090.85	76.7%	3,460,909.15
012500100100	Office of the Director Personnel Management	14,000,000.00	14,000,000.00	10,104,545.40	10,104,545.40	72.2%	3,895,454.60
012500200100	Chief Personnel Officer (CPO)	870,000.00	870,000.00	1,304,545.45	1,304,545.45	149.9%	- 434,545.45
020000000000	Economic Sector	583,136,977.73	583,136,977.73	74,369,940.24	74,369,940.24	12.8%	508,767,037.49
021500000000	Agriculture & Natural Resources	99,960,000.00	99,960,000.00	1,690,000.00	1,690,000.00	1.7%	98,270,000.00
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	600,000.00	600,000.00	-	-	0.0%	600,000.00
021500200100	HOD Agriculture & Natural Resources	20,010,000.00	20,010,000.00	-	-	0.0%	20,010,000.00
021500300100	Agric. Services	24,000,000.00	24,000,000.00	390,000.00	390,000.00	1.6%	23,610,000.00
021500400100	Forestry	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
021500500100	Veterinary	28,600,000.00	28,600,000.00	-	-	0.0%	28,600,000.00
021500600100	Fishery	5,600,000.00	5,600,000.00	1,300,000.00	1,300,000.00	23.2%	4,300,000.00
021500700100	Livestocks	3,150,000.00	3,150,000.00	-	-	0.0%	3,150,000.00
022000000000	Treasury Department	27,750,000.00	27,750,000.00	11,530,000.00	11,530,000.00	41.5%	16,220,000.00
022000100100	Treasurer	9,550,000.00	9,550,000.00	-	-	0.0%	9,550,000.00
022000200100	Revenue Section	1,050,000.00	1,050,000.00	11,530,000.00	11,530,000.00	1098.1%	- 10,480,000.00
022000300100	Account section	10,500,000.00	10,500,000.00	-	-	0.0%	10,500,000.00
022000400100	Store Section	6,650,000.00	6,650,000.00	-	-	0.0%	6,650,000.00
023400000000	Works, Housing & Transport Department	175,980,000.00	175,980,000.00	3,570,000.00	3,570,000.00	2.0%	172,410,000.00
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	850,000.00	850,000.00	-	-	0.0%	850,000.00
023400200100	HOD Works	15,650,000.00	15,650,000.00	-	-	0.0%	15,650,000.00
023400300100	Road	15,500,000.00	15,500,000.00	-	-	0.0%	15,500,000.00
023400400100	Mechanical	80,550,000.00	80,550,000.00	-	-	0.0%	80,550,000.00

319115 - GARUN MALLAM 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
023400500100	Electrical	33,500,000.00	33,500,000.00	-	-	0.0%	33,500,000.00
023400600100	Building	22,250,000.00	22,250,000.00	3,570,000.00	3,570,000.00	16.0%	18,680,000.00
023400700100	Land & Survey	6,300,000.00	6,300,000.00	-	-	0.0%	6,300,000.00
023400800100	Estate	1,380,000.00	1,380,000.00	-	-	0.0%	1,380,000.00
023800000000	Planning, Research & Statistics	279,446,977.73	279,446,977.73	57,579,940.24	57,579,940.24	20.6%	221,867,037.49
023800100100	Office of the Supervisory Council Planning, Research & Statistics	700,000.00	700,000.00	42,579,940.24	42,579,940.24	6082.8%	-
023800200100	HOD Planning, Research & Statistics	8,300,000.00	8,300,000.00	-	-	0.0%	8,300,000.00
023800300100	Planning	220,153,681.81	220,153,681.81	-	-	0.0%	220,153,681.81
023800400100	Budget	38,043,295.92	38,043,295.92	-	-	0.0%	38,043,295.92
023800500100	Statistics	12,250,000.00	12,250,000.00	15,000,000.00	15,000,000.00	122.4%	-
050000000000	Social Sector	741,114,153.00	741,114,153.00	58,710,929.06	58,710,929.06	7.9%	682,403,223.94
051700000000	Education, Community and Social Development Department	446,381,060.00	446,381,060.00	30,000,000.00	30,000,000.00	6.7%	416,381,060.00
051700100100	Office of the Supervisory Council Education	1,050,360.00	1,050,360.00	-	-	0.0%	1,050,360.00
051700200100	Office of the Supervisory Council Community	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
051700300100	HOD Community and Social Development	92,080,700.00	92,080,700.00	30,000,000.00	30,000,000.00	32.6%	62,080,700.00
051700400100	Local Government Primary Education	94,050,000.00	94,050,000.00	-	-	0.0%	94,050,000.00
051700600100	social welfare	213,700,000.00	213,700,000.00	-	-	0.0%	213,700,000.00
051700700100	Information Youth, Culture & Sport	9,500,000.00	9,500,000.00	-	-	0.0%	9,500,000.00
051700800100	Adult Education	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
051700900100	Women Affairs	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
051701000100	Cooperative	11,500,000.00	11,500,000.00	-	-	0.0%	11,500,000.00
051701100100	Trade, Commerce & Industry	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
052100000000	Primary Healthcare Department	112,449,955.00	112,449,955.00	14,332,140.91	14,332,140.91	12.7%	98,117,814.09
052100100100	Office of the Supervisory Council Primary Healthcare	1,750,000.00	1,750,000.00	-	-	0.0%	1,750,000.00
052100200100	Primary Healthcare Coordinator	700,000.00	700,000.00	-	-	0.0%	700,000.00
052100300100	Currative Section	109,999,955.00	109,999,955.00	14,332,140.91	14,332,140.91	13.0%	95,667,814.09
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	148,583,138.00	148,583,138.00	14,378,788.15	14,378,788.15	9.7%	134,204,349.85
053500100100	Office of the Supervisory Council, Water, Environment, Sanitation and Hygiene	883,093.00	883,093.00	-	-	0.0%	883,093.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)	64,500,000.00	64,500,000.00	225,000.00	225,000.00	0.3%	64,275,000.00
053500300100	Water Supply	48,000,000.00	48,000,000.00	785,000.00	785,000.00	1.6%	47,215,000.00
053500400100	Environmental, Sanitation and Hygiene	26,300,045.00	26,300,045.00	13,368,788.15	13,368,788.15	50.8%	12,931,256.85
053500500100	Monitoring and Evaluation	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
053500600100	Preventive	2,900,000.00	2,900,000.00	-	-	0.0%	2,900,000.00
055100000000	District Administration	33,700,000.00	33,700,000.00	-	-	0.0%	33,700,000.00
055100100100	District Administration	800,000.00	800,000.00	-	-	0.0%	800,000.00
055100200100	Traditional Rulers	30,500,000.00	30,500,000.00	-	-	0.0%	30,500,000.00
055100300100	District Head	800,000.00	800,000.00	-	-	0.0%	800,000.00
055100400100	Village Head	800,000.00	800,000.00	-	-	0.0%	800,000.00
055100500100	Ward Head	800,000.00	800,000.00	-	-	0.0%	800,000.00

Table 7: Capital Expenditure by Administrative Classification

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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	4,495,326,040.27	4,495,326,040.27	71,976,374.27	71,976,374.27	1.6%	4,423,349,666.00
010000000000	Administration Sector	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
012500000000	Personnel Management Office	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
012500200100	Chief Personnel Officer (CPO)	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
020000000000	Economic Sector	4,088,326,040.27	4,088,326,040.27	71,976,374.27	71,976,374.27	1.8%	4,016,349,666.00
021500000000	Agriculture & Natural Resources	187,000,000.00	187,000,000.00	-	-	0.0%	187,000,000.00
021500200100	HOD Agriculture & Natural Resources	187,000,000.00	187,000,000.00	-	-	0.0%	187,000,000.00
023400000000	Works, Housing & Transport Department	132,500,000.00	132,500,000.00	-	-	0.0%	132,500,000.00
023400200100	HOD Works	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
023400300100	Road	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
023400600100	Building	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
023400700100	Land & Survey	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
023800000000	Planning, Research & Statistics	3,768,826,040.27	3,768,826,040.27	71,976,374.27	71,976,374.27	1.9%	3,696,849,666.00
023800200100	HOD Planning, Research & Statistics	3,768,826,040.27	3,768,826,040.27	71,976,374.27	71,976,374.27	1.9%	3,696,849,666.00
050000000000	Social Sector	277,000,000.00	277,000,000.00	-	-	0.0%	277,000,000.00
051700000000	Education, Community and Social Development Department	172,000,000.00	172,000,000.00	-	-	0.0%	172,000,000.00
051700300100	HOD Community and Social Development	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
051700400100	Local Government Primary Education	115,000,000.00	115,000,000.00	-	-	0.0%	115,000,000.00
051700500100	Community	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
051700700100	Information Youth, Culture & Sport	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	105,000,000.00	105,000,000.00	-	-	0.0%	105,000,000.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	105,000,000.00	105,000,000.00	-	-	0.0%	105,000,000.00

2.D Expenditure by Economic Classification

Table 8: Total Expenditure by Economic Classification

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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
2	EXPENDITURES	8,772,339,261.00	8,772,339,261.00	1,347,090,520.36	1,347,090,520.36	15.4%	7,425,248,740.64
21	PERSONNEL COST	2,768,322,090.00	2,768,322,090.00	1,119,074,185.94	1,119,074,185.94	40.4%	1,649,247,904.06
2101	SALARY	1,846,791,378.73	1,846,791,378.73	165,887,847.12	165,887,847.12	9.0%	1,680,903,531.61
210101	SALARIES AND WAGES	1,846,791,378.73	1,846,791,378.73	165,887,847.12	165,887,847.12	9.0%	1,680,903,531.61
21010101	SALARY	1,846,791,378.73	1,846,791,378.73	165,887,847.12	165,887,847.12	9.0%	1,680,903,531.61
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	921,530,711.27	921,530,711.27	953,186,338.82	953,186,338.82	103.4%	- 31,655,627.55
210201	ALLOWANCES	830,255,788.27	830,255,788.27	953,168,129.57	953,168,129.57	114.8%	- 122,912,341.30
21020101	HOUSING / RENT ALLOWANCES	76,836,234.00	76,836,234.00	38,401,962.41	38,401,962.41	50.0%	38,434,271.59
21020103	TRANSPORT ALLOWANCES	61,636,072.00	61,636,072.00	7,071,145.02	7,071,145.02	11.5%	54,564,926.98
21020104	MEAL SUBSIDY	30,358,866.00	30,358,866.00	128,555,530.00	128,555,530.00	423.5%	- 98,196,664.00
21020105	UTILITY ALLOWANCE	21,949,955.00	21,949,955.00	19,824,427.29	19,824,427.29	90.3%	2,125,527.71
21020106	RESPONSIBILITY ALLOWANCE	12,366,226.00	12,366,226.00	1,360,156.05	1,360,156.05	11.0%	11,006,069.95
21020107	ENTERTAINMENT ALLOWANCE	5,798,672.00	5,798,672.00	701,764,578.38	701,764,578.38	12102.2%	- 695,965,906.38
21020110	FURNITURE ALLOWANCE	7,734,353.00	7,734,353.00	675,210.83	675,210.83	8.7%	7,059,142.18
21020112	RAMADAN/ SALLAH GESTURE ALLOWANCE	7,091,337.00	7,091,337.00	3,822,433.47	3,822,433.47	53.9%	3,268,903.53
21020113	DOMESTIC SERVANT ALLOWANCE	18,798,648.00	18,798,648.00	1,157,719.62	1,157,719.62	6.2%	17,640,928.38
21020114	MEDICAL ALLOWANCE	66,433,647.00	66,433,647.00	40,830,913.73	40,830,913.73	61.5%	25,602,733.27
21020115	RURAL POSTING ALLOWANCE	6,476,023.00	6,476,023.00	91,046.25	91,046.25	1.4%	6,384,976.75
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	307,758.00	307,758.00	88,268.43	88,268.43	28.7%	219,489.57
21020119	SHIFTING ALLOWANCE	56,256,383.00	56,256,383.00	191,197.13	191,197.13	0.3%	56,065,185.88
21020124	CALL DUTY ALLOWANCE	1,039,392.00	1,039,392.00	-	-	0.0%	1,039,392.00
21020126	HAZARD ALLOWANCE	27,793,047.00	27,793,047.00	1,327,338.97	1,327,338.97	4.8%	26,465,708.03
21020128	NYSC/ IT ALLOWANCES	162,407,737.20	162,407,737.20	834,202.59	834,202.59	0.5%	161,573,534.61
21020129	CASUAL WORKERS ALLOWANCE	266,971,438.07	266,971,438.07	7,171,999.41	7,171,999.41	2.7%	259,799,438.66
210202	SOCIAL CONTRIBUTIONS	91,274,923.00	91,274,923.00	18,209.25	18,209.25	0.0%	91,256,713.75
21020202	CONTRIBUTORY PENSION	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
21020204	EMPLOYEES COMPENSATION FUND	41,274,923.00	41,274,923.00	18,209.25	18,209.25	0.0%	41,256,713.75
22	OTHER RECURRENT COSTS	1,508,691,130.73	1,508,691,130.73	156,039,960.15	156,039,960.15	10.3%	1,352,651,170.58
2202	OVERHEAD COST	1,188,237,448.92	1,188,237,448.92	155,664,960.15	155,664,960.15	13.1%	1,032,572,488.77
220201	TRAVEL & TRANSPORT - GENERAL	44,693,295.92	44,693,295.92	55,334,485.64	55,334,485.64	123.8%	- 10,641,189.72
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	38,593,295.92	38,593,295.92	55,334,485.64	55,334,485.64	143.4%	- 16,741,189.72
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,600,000.00	2,600,000.00	-	-	0.0%	2,600,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
220202	UTILITIES - GENERAL	8,000,000.00	8,000,000.00	410,000.00	410,000.00	5.1%	7,590,000.00
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00

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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
22020205	WATER RATES	5,000,000.00	5,000,000.00	410,000.00	410,000.00	8.2%	4,590,000.00
220203	MATERIALS & SUPPLIES - GENERAL	455,310,045.00	455,310,045.00	42,145,000.00	42,145,000.00	9.3%	413,165,045.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	25,500,000.00	25,500,000.00	-	-	0.0%	25,500,000.00
22020302	BOOKS	15,200,000.00	15,200,000.00	390,000.00	390,000.00	2.6%	14,810,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	8,900,000.00	8,900,000.00	-	-	0.0%	8,900,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	100,000.00	100,000.00	11,140,000.00	11,140,000.00	11140.0%	-
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	68,600,000.00	68,600,000.00	-	-	0.0%	68,600,000.00
22020309	UNIFORMS & OTHER CLOTHING	33,000,000.00	33,000,000.00	-	-	0.0%	33,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	28,000,000.00	28,000,000.00	-	-	0.0%	28,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	87,010,000.00	87,010,000.00	30,390,000.00	30,390,000.00	34.9%	56,620,000.00
22020312	SANITARY MATERIALS	64,000,045.00	64,000,045.00	-	-	0.0%	64,000,045.00
22020313	WATER TREATMENT CHEMICALS	82,500,000.00	82,500,000.00	225,000.00	225,000.00	0.3%	82,275,000.00
22020314	EXAMINATION MATERIALS	23,500,000.00	23,500,000.00	-	-	0.0%	23,500,000.00
22020399	OTHER MATERIALS AND SUPPLIES	19,000,000.00	19,000,000.00	-	-	0.0%	19,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	141,433,253.00	141,433,253.00	7,720,000.00	7,720,000.00	5.5%	133,713,253.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	37,683,253.00	37,683,253.00	4,150,000.00	4,150,000.00	11.0%	33,533,253.00
22020402	MAINTENANCE OF OFFICE FURNITURE	2,750,000.00	2,750,000.00	3,570,000.00	3,570,000.00	129.8%	-
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22020406	OTHER MAINTENANCE SERVICES	47,000,000.00	47,000,000.00	-	-	0.0%	47,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
220205	TRAINING - GENERAL	47,300,000.00	47,300,000.00	17,632,140.91	17,632,140.91	37.3%	29,667,859.09
22020501	LOCAL TRAINING	47,300,000.00	47,300,000.00	17,632,140.91	17,632,140.91	37.3%	29,667,859.09
220206	OTHER SERVICES - GENERAL	137,980,500.00	137,980,500.00	13,368,788.15	13,368,788.15	9.7%	124,611,711.85
22020601	SECURITY SERVICES	115,980,500.00	115,980,500.00	-	-	0.0%	115,980,500.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	20,000,000.00	13,368,788.15	13,368,788.15	66.8%	6,631,211.85
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	18,750,000.00	18,750,000.00	-	-	0.0%	18,750,000.00
22020703	LEGAL SERVICES	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
22020706	SURVEYING SERVICES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020708	MEDICAL CONSULTING	6,150,000.00	6,150,000.00	-	-	0.0%	6,150,000.00
22020710	RESEARCH AND DOCUMENTATION	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020712	OTHER FINANCIAL CONSULTING	4,100,000.00	4,100,000.00	-	-	0.0%	4,100,000.00
220208	FUEL & LUBRICANTS - GENERAL	46,270,200.00	46,270,200.00	18,804,545.45	18,804,545.45	40.6%	27,465,654.55
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00	200,000.00	200,000.00	2.0%	9,800,000.00

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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
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	33,270,200.00	33,270,200.00	18,604,545.45	18,604,545.45	55.9%	14,665,654.55
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
220209	FINANCIAL CHARGES - GENERAL	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	287,500,155.00	287,500,155.00	250,000.00	250,000.00	0.1%	287,250,155.00
22021001	REFRESHMENT & MEALS	9,000,000.00	9,000,000.00	250,000.00	250,000.00	2.8%	8,750,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	15,300,200.00	15,300,200.00	-	-	0.0%	15,300,200.00
22021003	PUBLICITY & ADVERTISEMENTS	500,000.00	500,000.00	-	-	0.0%	500,000.00
22021004	MEDICAL EXPENSES-LOCAL	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22021007	WELFARE PACKAGES	145,000,000.00	145,000,000.00	-	-	0.0%	145,000,000.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021011	MEDICAL EXPENSES-INTERNATIONAL	86,699,955.00	86,699,955.00	-	-	0.0%	86,699,955.00
22021019	SYSTEMATIC LAND TITLING COST	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	320,453,681.81	320,453,681.81	375,000.00	375,000.00	0.1%	320,078,681.81
220401	LOCAL GRANTS AND CONTRIBUTIONS	320,453,681.81	320,453,681.81	375,000.00	375,000.00	0.1%	320,078,681.81
22040109	GRANTS TO COMMUNITIES/NGOs	320,453,681.81	320,453,681.81	375,000.00	375,000.00	0.1%	320,078,681.81
23	CAPITAL EXPENDITURE	4,495,326,040.27	4,495,326,040.27	71,976,374.27	71,976,374.27	1.6%	4,423,349,666.00
2301	FIXED ASSETS PURCHASED	461,000,000.00	461,000,000.00	-	-	0.0%	461,000,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	461,000,000.00	461,000,000.00	-	-	0.0%	461,000,000.00
23010101	PURCHASE / ACQUISITION OF LAND	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23010104	PURCHASE MOTOR CYCLES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010134	PURCHASE OF DIVING EQUIPMENT	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
2302	CONSTRUCTION / PROVISION	1,444,646,040.27	1,444,646,040.27	54,529,136.22	54,529,136.22	3.8%	1,390,116,904.05
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,444,646,040.27	1,444,646,040.27	54,529,136.22	54,529,136.22	3.8%	1,390,116,904.05
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	120,000,000.00	120,000,000.00	38,731,818.18	38,731,818.18	32.3%	81,268,181.82
23020104	CONSTRUCTION / PROVISION OF HOUSING	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00

319115 - GARUN MALLAM 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
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	167,000,000.00	167,000,000.00	15,797,318.04	15,797,318.04	9.5%	151,202,681.96
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	484,646,040.27	484,646,040.27	-	-	0.0%	484,646,040.27
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23020129	EDUCATION CONSTRUCTION ARREARS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020130	HEALTH CONSTRUCTION ARREARS	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
2303	REHABILITATION / REPAIRS	1,962,561,900.00	1,962,561,900.00	17,447,238.05	17,447,238.05	0.9%	1,945,114,661.95
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,962,561,900.00	1,962,561,900.00	17,447,238.05	17,447,238.05	0.9%	1,945,114,661.95
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	92,000,000.00	92,000,000.00	-	-	0.0%	92,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	117,000,000.00	117,000,000.00	-	-	0.0%	117,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	677,561,900.00	677,561,900.00	17,447,238.05	17,447,238.05	2.6%	660,114,661.95
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS/CULVERTS	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030128	OTHER REHABILITATION	450,000,000.00	450,000,000.00	-	-	0.0%	450,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	124,000,000.00	124,000,000.00	-	-	0.0%	124,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	124,000,000.00	124,000,000.00	-	-	0.0%	124,000,000.00
23040101	TREE PLANTING	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
23040102	EROSION & FLOOD CONTROL	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
2305	OTHER CAPITAL PROJECTS	503,118,100.00	503,118,100.00	-	-	0.0%	503,118,100.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	503,118,100.00	503,118,100.00	-	-	0.0%	503,118,100.00
23050101	RESEARCH AND DEVELOPMENT	73,000,000.00	73,000,000.00	-	-	0.0%	73,000,000.00
23050103	MONITORING AND EVALUATION	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23050108	SPECIAL INTERVENTION FUND	273,118,100.00	273,118,100.00	-	-	0.0%	273,118,100.00
23050109	PROVISION OF HEALTH PROGRAMME / ACTIVITIES	56,000,000.00	56,000,000.00	-	-	0.0%	56,000,000.00
23050110	PROVISION OF EDUCATIONAL PROGRAMME / ACTIVITIES	51,000,000.00	51,000,000.00	-	-	0.0%	51,000,000.00

Table 9: Total Expenditure by Functional Classification

319115 - GARUN MALLAM 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	8,772,339,261.00	8,772,339,261.00	1,347,090,520.36	1,347,090,520.36	15.4%	7,425,248,740.64
701	GENERAL PUBLIC SERVICES	4,664,162,274.20	4,664,162,274.20	181,633,672.05	181,633,672.05	3.9%	4,482,528,602.15
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	391,675,718.20	391,675,718.20	69,155,354.06	69,155,354.06	17.7%	322,520,364.14
70111	EXECUTIVE AND LEGISLATIVE ORGANS	219,303,170.20	219,303,170.20	14,145,157.64	14,145,157.64	6.5%	205,158,012.56
70112	FINANCIAL AND FISCAL AFFAIRS	172,372,548.00	172,372,548.00	55,010,196.42	55,010,196.42	31.9%	117,362,351.59
7013	GENERAL SERVICES	4,272,486,556.00	4,272,486,556.00	112,478,317.99	112,478,317.99	2.6%	4,160,008,238.01
70131	GENERAL PERSONNEL SERVICES	3,940,860,353.27	3,940,860,353.27	95,061,662.70	95,061,662.70	2.4%	3,845,798,690.56
70132	OVERALL PLANNING AND STATISTICAL SERVICES	322,776,447.73	322,776,447.73	15,000,000.00	15,000,000.00	4.6%	307,776,447.73
70133	OTHER GENERAL SERVICES	8,849,755.00	8,849,755.00	2,416,655.29	2,416,655.29	27.3%	6,433,099.71
703	PUBLIC ORDER AND SAFETY	200,500,000.00	200,500,000.00	19,193.76	19,193.76	0.0%	200,480,806.24
7033	LAW COURTS	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
70331	LAW COURTS	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	199,000,000.00	199,000,000.00	19,193.76	19,193.76	0.0%	198,980,806.24
70361	PUBLIC ORDER AND SAFETY N.E.C.	199,000,000.00	199,000,000.00	19,193.76	19,193.76	0.0%	198,980,806.24
704	ECONOMIC AFFAIRS	328,439,310.92	328,439,310.92	864,312,727.30	864,312,727.30	263.2%	- 535,873,416.38
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	28,829,776.00	28,829,776.00	2,289,263.66	2,289,263.66	7.9%	26,540,512.34
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	28,829,776.00	28,829,776.00	2,289,263.66	2,289,263.66	7.9%	26,540,512.34
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	137,776,579.00	137,776,579.00	744,726,255.60	744,726,255.60	540.5%	- 606,949,676.60
70421	AGRICULTURE	114,176,579.00	114,176,579.00	743,426,255.60	743,426,255.60	651.1%	- 629,249,676.60
70422	FORESTRY	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
70423	FISHING AND HUNTING	5,600,000.00	5,600,000.00	1,300,000.00	1,300,000.00	23.2%	4,300,000.00
7043	FUEL AND ENERGY	4,886,708.00	4,886,708.00	-	-	0.0%	4,886,708.00
70435	ELECTRICITY	4,886,708.00	4,886,708.00	-	-	0.0%	4,886,708.00
7045	TRANSPORT	139,762,421.92	139,762,421.92	-	-	0.0%	139,762,421.92
70451	ROAD TRANSPORT	139,762,421.92	139,762,421.92	-	-	0.0%	139,762,421.92
7047	OTHER INDUSTRIES	17,183,826.00	17,183,826.00	117,297,208.03	117,297,208.03	682.6%	- 100,113,382.03
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	7,792,624.00	7,792,624.00	117,297,208.03	117,297,208.03	1505.2%	- 109,504,584.03
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	9,391,202.00	9,391,202.00	-	-	0.0%	9,391,202.00
705	ENVIRONMENTAL PROTECTION	42,300,045.00	42,300,045.00	13,368,788.15	13,368,788.15	31.6%	28,931,256.85
7051	WASTE MANAGEMENT	42,300,045.00	42,300,045.00	13,368,788.15	13,368,788.15	31.6%	28,931,256.85
70511	WASTE MANAGEMENT	42,300,045.00	42,300,045.00	13,368,788.15	13,368,788.15	31.6%	28,931,256.85
706	HOUSING AND COMMUNITY AMMENITIES	685,946,415.05	685,946,415.05	77,159,940.24	77,159,940.24	11.2%	608,786,474.81
7061	HOUSING DEVELOPMENT	45,529,311.00	45,529,311.00	46,149,940.24	46,149,940.24	101.4%	- 620,629.24

319115 - GARUN MALLAM 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
70611	HOUSING DEVELOPMENT	45,529,311.00	45,529,311.00	46,149,940.24	46,149,940.24	101.4%	- 620,629.24
7062	COMMUNITY DEVELOPMENT	285,080,700.00	285,080,700.00	30,000,000.00	30,000,000.00	10.5%	255,080,700.00
70621	COMMUNITY DEVELOPMENT	285,080,700.00	285,080,700.00	30,000,000.00	30,000,000.00	10.5%	255,080,700.00
7063	WATER SUPPLY	321,836,404.05	321,836,404.05	1,010,000.00	1,010,000.00	0.3%	320,826,404.05
70631	WATER SUPPLY	321,836,404.05	321,836,404.05	1,010,000.00	1,010,000.00	0.3%	320,826,404.05
7064	STREET LIGHTING	33,500,000.00	33,500,000.00	-	-	0.0%	33,500,000.00
70641	STREET LIGHTING	33,500,000.00	33,500,000.00	-	-	0.0%	33,500,000.00
707	HEALTH	623,096,876.00	623,096,876.00	16,009,853.19	16,009,853.19	2.6%	607,087,022.82
7072	OUTPATIENT SERVICES	467,746,921.00	467,746,921.00	1,677,712.28	1,677,712.28	0.4%	466,069,208.73
70721	GENERAL MEDICAL SERVICES	467,746,921.00	467,746,921.00	1,677,712.28	1,677,712.28	0.4%	466,069,208.73
7073	HOSPITAL SERVICES	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
70731	GENERAL HOSPITAL SERVICES	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
7074	PUBLIC HEALTH SERVICES	115,349,955.00	115,349,955.00	14,332,140.91	14,332,140.91	12.4%	101,017,814.09
70741	PUBLIC HEALTH SERVICES	115,349,955.00	115,349,955.00	14,332,140.91	14,332,140.91	12.4%	101,017,814.09
708	RECREATION, CULTURE AND RELIGION	285,391,066.12	285,391,066.12	20,205,803.87	20,205,803.87	7.1%	265,185,262.25
7081	RECREATIONAL AND SPORTING SERVICES	27,951,114.00	27,951,114.00	20,205,803.87	20,205,803.87	72.3%	7,745,310.13
70811	RECREATIONAL AND SPORTING SERVICES	27,951,114.00	27,951,114.00	20,205,803.87	20,205,803.87	72.3%	7,745,310.13
7082	CULTURAL SERVICES	257,439,952.12	257,439,952.12	-	-	0.0%	257,439,952.12
70821	CULTURAL SERVICES	257,439,952.12	257,439,952.12	-	-	0.0%	257,439,952.12
709	EDUCATION	1,556,073,722.61	1,556,073,722.61	90,405.83	90,405.83	0.0%	1,555,983,316.78
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,544,073,722.61	1,544,073,722.61	90,405.83	90,405.83	0.0%	1,543,983,316.78
70911	PRE-PRIMARY EDUCATION	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
70912	PRIMARY EDUCATION	1,494,073,722.61	1,494,073,722.61	90,405.83	90,405.83	0.0%	1,493,983,316.78
7092	SECONDARY EDUCATION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
70921	LOWER SECONDARY EDUCATION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
710	SOCIAL PROTECTION	386,429,551.10	386,429,551.10	174,290,135.98	174,290,135.98	45.1%	212,139,415.12
7101	SICKNESS AND DISABILITY	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
71011	SICKNESS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
7104	FAMILY AND CHILDREN	148,072,682.00	148,072,682.00	169,701,988.94	169,701,988.94	114.6%	- 21,629,306.94
71041	FAMILY AND CHILDREN	148,072,682.00	148,072,682.00	169,701,988.94	169,701,988.94	114.6%	- 21,629,306.94
7105	UNEMPLOYMENT	98,356,869.10	98,356,869.10	4,588,147.04	4,588,147.04	4.7%	93,768,722.06
71051	UNEMPLOYMENT	98,356,869.10	98,356,869.10	4,588,147.04	4,588,147.04	4.7%	93,768,722.06
7107	SOCIAL EXCLUSION N.E.C	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
71071	SOCIAL EXCLUSION N.E.C.	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00

Table 10: Personnel Expenditure by Functional Classification

319115 - GARUN MALLAM 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
	Total Personnel Expenditure	2,768,322,090.00	2,768,322,090.00	1,119,074,185.94	1,119,074,185.94	40.4%	1,649,247,904.06
701	GENERAL PUBLIC SERVICES	281,899,256.20	281,899,256.20	60,168,206.93	60,168,206.93	21.3%	221,731,049.27
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	187,375,718.20	187,375,718.20	46,325,354.06	46,325,354.06	24.7%	141,050,364.14
70111	EXECUTIVE AND LEGISLATIVE ORGANS	43,503,170.20	43,503,170.20	2,845,157.64	2,845,157.64	6.5%	40,658,012.56
70112	FINANCIAL AND FISCAL AFFAIRS	143,872,548.00	143,872,548.00	43,480,196.42	43,480,196.42	30.2%	100,392,351.59
7013	GENERAL SERVICES	94,523,538.00	94,523,538.00	13,842,852.87	13,842,852.87	14.6%	80,680,685.13
70131	GENERAL PERSONNEL SERVICES	44,164,313.00	44,164,313.00	11,676,197.58	11,676,197.58	26.4%	32,488,115.42
70132	OVERALL PLANNING AND STATISTICAL SERVICES	44,029,470.00	44,029,470.00	-	-	0.0%	44,029,470.00
70133	OTHER GENERAL SERVICES	6,329,755.00	6,329,755.00	2,166,655.29	2,166,655.29	34.2%	4,163,099.71
703	PUBLIC ORDER AND SAFETY	80,000,000.00	80,000,000.00	19,193.76	19,193.76	0.0%	79,980,806.24
7036	PUBLIC ORDER AND SAFETY N.E.C.	80,000,000.00	80,000,000.00	19,193.76	19,193.76	0.0%	79,980,806.24
70361	PUBLIC ORDER AND SAFETY N.E.C.	80,000,000.00	80,000,000.00	19,193.76	19,193.76	0.0%	79,980,806.24
704	ECONOMIC AFFAIRS	98,929,310.92	98,929,310.92	862,622,727.30	862,622,727.30	872.0%	- 763,693,416.38
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	11,829,776.00	11,829,776.00	2,289,263.66	2,289,263.66	19.4%	9,540,512.34
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	11,829,776.00	11,829,776.00	2,289,263.66	2,289,263.66	19.4%	9,540,512.34
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	37,816,579.00	37,816,579.00	743,036,255.60	743,036,255.60	1964.8%	- 705,219,676.60
70421	AGRICULTURE	37,816,579.00	37,816,579.00	743,036,255.60	743,036,255.60	1964.8%	- 705,219,676.60
7043	FUEL AND ENERGY	4,886,708.00	4,886,708.00	-	-	0.0%	4,886,708.00
70435	ELECTRICITY	4,886,708.00	4,886,708.00	-	-	0.0%	4,886,708.00
7045	TRANSPORT	27,212,421.92	27,212,421.92	-	-	0.0%	27,212,421.92
70451	ROAD TRANSPORT	27,212,421.92	27,212,421.92	-	-	0.0%	27,212,421.92
7047	OTHER INDUSTRIES	17,183,826.00	17,183,826.00	117,297,208.03	117,297,208.03	682.6%	- 100,113,382.03
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	7,792,624.00	7,792,624.00	117,297,208.03	117,297,208.03	1505.2%	- 109,504,584.03
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	9,391,202.00	9,391,202.00	-	-	0.0%	9,391,202.00
706	HOUSING AND COMMUNITY AMMENITIES	223,352,622.05	223,352,622.05	-	-	0.0%	223,352,622.05
7061	HOUSING DEVELOPMENT	14,899,311.00	14,899,311.00	-	-	0.0%	14,899,311.00
70611	HOUSING DEVELOPMENT	14,899,311.00	14,899,311.00	-	-	0.0%	14,899,311.00
7063	WATER SUPPLY	208,453,311.05	208,453,311.05	-	-	0.0%	208,453,311.05
70631	WATER SUPPLY	208,453,311.05	208,453,311.05	-	-	0.0%	208,453,311.05
707	HEALTH	321,746,921.00	321,746,921.00	1,677,712.28	1,677,712.28	0.5%	320,069,208.73
7072	OUTPATIENT SERVICES	321,746,921.00	321,746,921.00	1,677,712.28	1,677,712.28	0.5%	320,069,208.73
70721	GENERAL MEDICAL SERVICES	321,746,921.00	321,746,921.00	1,677,712.28	1,677,712.28	0.5%	320,069,208.73
708	RECREATION, CULTURE AND RELIGION	251,691,066.12	251,691,066.12	20,205,803.87	20,205,803.87	8.0%	231,485,262.25
7081	RECREATIONAL AND SPORTING SERVICES	27,951,114.00	27,951,114.00	20,205,803.87	20,205,803.87	72.3%	7,745,310.13
70811	RECREATIONAL AND SPORTING SERVICES	27,951,114.00	27,951,114.00	20,205,803.87	20,205,803.87	72.3%	7,745,310.13
7082	CULTURAL SERVICES	223,739,952.12	223,739,952.12	-	-	0.0%	223,739,952.12
70821	CULTURAL SERVICES	223,739,952.12	223,739,952.12	-	-	0.0%	223,739,952.12
709	EDUCATION	1,347,973,362.61	1,347,973,362.61	90,405.83	90,405.83	0.0%	1,347,882,956.78
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,347,973,362.61	1,347,973,362.61	90,405.83	90,405.83	0.0%	1,347,882,956.78
70912	PRIMARY EDUCATION	1,347,973,362.61	1,347,973,362.61	90,405.83	90,405.83	0.0%	1,347,882,956.78
710	SOCIAL PROTECTION	162,729,551.10	162,729,551.10	174,290,135.98	174,290,135.98	107.1%	- 11,560,584.88
7104	FAMILY AND CHILDREN	79,372,682.00	79,372,682.00	169,701,988.94	169,701,988.94	213.8%	- 90,329,306.94
71041	FAMILY AND CHILDREN	79,372,682.00	79,372,682.00	169,701,988.94	169,701,988.94	213.8%	- 90,329,306.94
7105	UNEMPLOYMENT	83,356,869.10	83,356,869.10	4,588,147.04	4,588,147.04	5.5%	78,768,722.06
71051	UNEMPLOYMENT	83,356,869.10	83,356,869.10	4,588,147.04	4,588,147.04	5.5%	78,768,722.06

Table 11: Overhead Expenditure by Functional Classification

319115 - GARUN MALLAM 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
	Total Overhead Expenditure	1,508,691,130.73	1,508,691,130.73	156,039,960.15	156,039,960.15	10.3%	1,352,651,170.58
701	GENERAL PUBLIC SERVICES	376,936,977.73	376,936,977.73	49,489,090.85	49,489,090.85	13.1%	327,447,886.88
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	74,300,000.00	74,300,000.00	22,830,000.00	22,830,000.00	30.7%	51,470,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	45,800,000.00	45,800,000.00	11,300,000.00	11,300,000.00	24.7%	34,500,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	28,500,000.00	28,500,000.00	11,530,000.00	11,530,000.00	40.5%	16,970,000.00
7013	GENERAL SERVICES	302,636,977.73	302,636,977.73	26,659,090.85	26,659,090.85	8.8%	275,977,886.88
70131	GENERAL PERSONNEL SERVICES	21,370,000.00	21,370,000.00	11,409,090.85	11,409,090.85	53.4%	9,960,909.15
70132	OVERALL PLANNING AND STATISTICAL SERVICES	278,746,977.73	278,746,977.73	15,000,000.00	15,000,000.00	5.4%	263,746,977.73
70133	OTHER GENERAL SERVICES	2,520,000.00	2,520,000.00	250,000.00	250,000.00	9.9%	2,270,000.00
703	PUBLIC ORDER AND SAFETY	120,500,000.00	120,500,000.00	-	-	0.0%	120,500,000.00
7033	LAW COURTS	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
70331	LAW COURTS	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	119,000,000.00	119,000,000.00	-	-	0.0%	119,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	119,000,000.00	119,000,000.00	-	-	0.0%	119,000,000.00
704	ECONOMIC AFFAIRS	229,510,000.00	229,510,000.00	1,690,000.00	1,690,000.00	0.7%	227,820,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	17,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	17,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	99,960,000.00	99,960,000.00	1,690,000.00	1,690,000.00	1.7%	98,270,000.00
70421	AGRICULTURE	76,360,000.00	76,360,000.00	390,000.00	390,000.00	0.5%	75,970,000.00
70422	FORESTRY	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
70423	FISHING AND HUNTING	5,600,000.00	5,600,000.00	1,300,000.00	1,300,000.00	23.2%	4,300,000.00
7045	TRANSPORT	112,550,000.00	112,550,000.00	-	-	0.0%	112,550,000.00
70451	ROAD TRANSPORT	112,550,000.00	112,550,000.00	-	-	0.0%	112,550,000.00
705	ENVIRONMENTAL PROTECTION	32,300,045.00	32,300,045.00	13,368,788.15	13,368,788.15	41.4%	18,931,256.85
7051	WASTE MANAGEMENT	32,300,045.00	32,300,045.00	13,368,788.15	13,368,788.15	41.4%	18,931,256.85
70511	WASTE MANAGEMENT	32,300,045.00	32,300,045.00	13,368,788.15	13,368,788.15	41.4%	18,931,256.85
706	HOUSING AND COMMUNITY AMMENITIES	272,593,793.00	272,593,793.00	77,159,940.24	77,159,940.24	28.3%	195,433,852.76
7061	HOUSING DEVELOPMENT	30,630,000.00	30,630,000.00	46,149,940.24	46,149,940.24	150.7%	-
70611	HOUSING DEVELOPMENT	30,630,000.00	30,630,000.00	46,149,940.24	46,149,940.24	150.7%	-
7062	COMMUNITY DEVELOPMENT	95,080,700.00	95,080,700.00	30,000,000.00	30,000,000.00	31.6%	65,080,700.00
70621	COMMUNITY DEVELOPMENT	95,080,700.00	95,080,700.00	30,000,000.00	30,000,000.00	31.6%	65,080,700.00
7063	WATER SUPPLY	113,383,093.00	113,383,093.00	1,010,000.00	1,010,000.00	0.9%	112,373,093.00
70631	WATER SUPPLY	113,383,093.00	113,383,093.00	1,010,000.00	1,010,000.00	0.9%	112,373,093.00
7064	STREET LIGHTING	33,500,000.00	33,500,000.00	-	-	0.0%	33,500,000.00
70641	STREET LIGHTING	33,500,000.00	33,500,000.00	-	-	0.0%	33,500,000.00
707	HEALTH	115,349,955.00	115,349,955.00	14,332,140.91	14,332,140.91	12.4%	101,017,814.09
7074	PUBLIC HEALTH SERVICES	115,349,955.00	115,349,955.00	14,332,140.91	14,332,140.91	12.4%	101,017,814.09
70741	PUBLIC HEALTH SERVICES	115,349,955.00	115,349,955.00	14,332,140.91	14,332,140.91	12.4%	101,017,814.09
708	RECREATION, CULTURE AND RELIGION	33,700,000.00	33,700,000.00	-	-	0.0%	33,700,000.00
7082	CULTURAL SERVICES	33,700,000.00	33,700,000.00	-	-	0.0%	33,700,000.00
70821	CULTURAL SERVICES	33,700,000.00	33,700,000.00	-	-	0.0%	33,700,000.00
709	EDUCATION	104,100,360.00	104,100,360.00	-	-	0.0%	104,100,360.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	95,100,360.00	95,100,360.00	-	-	0.0%	95,100,360.00
70912	PRIMARY EDUCATION	95,100,360.00	95,100,360.00	-	-	0.0%	95,100,360.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	9,000,000.00	9,000,000.00	-	-	0.0%	9,000,000.00
710	SOCIAL PROTECTION	223,700,000.00	223,700,000.00	-	-	0.0%	223,700,000.00
7101	SICKNESS AND DISABILITY	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
71011	SICKNESS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
7104	FAMILY AND CHILDREN	68,700,000.00	68,700,000.00	-	-	0.0%	68,700,000.00
71041	FAMILY AND CHILDREN	68,700,000.00	68,700,000.00	-	-	0.0%	68,700,000.00
7105	UNEMPLOYMENT	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
71051	UNEMPLOYMENT	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
7107	SOCIAL EXCLUSION N.E.C	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
71071	SOCIAL EXCLUSION N.E.C.	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00

Table 12: Capital Expenditure by Functional Classification

319115 - GARUN MALLAM 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	4,495,326,040.27	4,495,326,040.27	71,976,374.27	71,976,374.27	1.6%	4,423,349,666.00
701	GENERAL PUBLIC SERVICES	4,005,326,040.27	4,005,326,040.27	71,976,374.27	71,976,374.27	1.8%	3,933,349,666.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
7013	GENERAL SERVICES	3,875,326,040.27	3,875,326,040.27	71,976,374.27	71,976,374.27	1.9%	3,803,349,666.00
70131	GENERAL PERSONNEL SERVICES	3,875,326,040.27	3,875,326,040.27	71,976,374.27	71,976,374.27	1.9%	3,803,349,666.00
705	ENVIRONMENTAL PROTECTION	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
7051	WASTE MANAGEMENT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70511	WASTE MANAGEMENT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00
7062	COMMUNITY DEVELOPMENT	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00
70621	COMMUNITY DEVELOPMENT	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00
707	HEALTH	186,000,000.00	186,000,000.00	-	-	0.0%	186,000,000.00
7072	OUTPATIENT SERVICES	146,000,000.00	146,000,000.00	-	-	0.0%	146,000,000.00
70721	GENERAL MEDICAL SERVICES	146,000,000.00	146,000,000.00	-	-	0.0%	146,000,000.00
7073	HOSPITAL SERVICES	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
70731	GENERAL HOSPITAL SERVICES	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
709	EDUCATION	104,000,000.00	104,000,000.00	-	-	0.0%	104,000,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	101,000,000.00	101,000,000.00	-	-	0.0%	101,000,000.00
70911	PRE-PRIMARY EDUCATION	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
70912	PRIMARY EDUCATION	51,000,000.00	51,000,000.00	-	-	0.0%	51,000,000.00
7092	SECONDARY EDUCATION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
70921	LOWER SECONDARY EDUCATION	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00

2.E Expenditure by Programme Classification

Table 13: Total Expenditure by Programme Classification

319115 - GARUN MALLAM 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		-	4,495,326,040.27	71,976,374.27	71,976,374.27	1.6%
011100100300 -	Procurement Of Security Equipment	-	-	-	-	
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land (15 Hecters)	-	115,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement of Office Buildings at L G Secretariat	-	15,000,000.00	-	-	0.0%
012500200100 -	Procurement Of Motor Vehicles (cm, Sec, VC, H/Leader, DPM, Monitoring & Supe	-	-	-	-	
012500200100 -	Procurement Of TOYOTA HILUX	-	-	-	-	
012500200100 -	Procurement Of Computers	-	-	-	-	
012500200100 -	Procurement Of Computer Printers	-	-	-	-	
012500200100 -	Procurement Of Photocopying Machines	-	-	-	-	
012500200100 -	Procurement Of Shredding Machines	-	-	-	-	
012500200100 -	Procurement Of Fire Fighting Equipment	-	-	-	-	
021500200100 - HOD Agriculture & Natural Resources	Procurement of Seed for Irrigation Farming	-	5,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of Agricultural Equipment (Animal Traction)	-	30,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of Agricultural Equipment(Fertilizer)	-	50,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of Agricultural Equipment (Agro Chemicals/Irrigation Machine)	-	15,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of Agricultural Equipment(Purchase of Grains)	-	20,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of Agricultural Equipment (Tractor & Impliments)	-	30,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Tree Planting	-	7,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement of Soil Nuttilizer	-	30,000,000.00	-	-	0.0%
023400200100 -	Procurement Of Power Generating Set (3pcs)	-	-	-	-	
023400200100 - HOD Works	Construc/Provision Of Office Buildings(Zauran Sulhu)	-	5,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction Of Markets/Parks at Kadawa Market	-	20,000,000.00	-	-	0.0%
023400300100 - Road	Construction /Provisionn of Road	-	100,000,000.00	-	-	0.0%
023400600100 - Building	Construction/Provison of Residential Buildings	-	6,500,000.00	-	-	0.0%
023400700100 - Land & Survey	Procurement Of Surveying Equipment	-	1,000,000.00	-	-	0.0%
023800200100 -	Procurement Of Teaching/Learning Aid Equipment	-	-	-	-	
023800200100 - HOD Planning, Research & Statistics	Procurement Of Industrial Equipment/Purchase of Shops at (Kanawa Market Dang	-	10,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction/Provison of JOINT PROJECT	-	40,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction/Provision Of Electricity Project Extension @Chiromawa	-	40,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construc/Provision Of Electricity (Independent power project)	-	5,000,000.00	38,731,818.18	38,731,818.18	774.6%
023800200100 - HOD Planning, Research & Statistics	Construction/Provision Of Hospitals/ Primary Health Centres at Dorawar Sallah	-	40,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction/Provision " Blocks of primary School at Yalwan Yadakwari	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction/Provision Of Public Schools (School of Islamic Studies S.I.S.)	-	3,000,000.00	-	-	0.0%

319115 - GARUN MALLAM 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
023800200100 - HOD Planning, Research & Statistics	Completion/Provision Of Public Schools (Technical School, GGSS dakasoye and fe	-	1,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Laboratories and school fencing at GGASS Yadakwari	-	10,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction / Provision Of Fire Fighting Stations	-	3,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction / Provision Of Agricultural Facilities	-	30,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction / Provision Of Roads (Karkara Salamu Alaikum)	-	30,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction / Provision Of Roads within 10 wards	-	80,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction / Provision Of Roads (Identified rural access mobility roads project	-	20,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction / Provision Of Drainage	-	120,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Provision of Join projects 5KM	-	20,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of fly over & Under pass with Inter-change at Dan-Agundi Junction	-	100,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of fly over & Inter-change at Tal'Udu Round-About Junction	-	120,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction / Provision Of Infrastructure(Islamiyya Schools Limamai -Yada kwar	-	25,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction / Provision Of Infrastructure(5 daily Prayer Mosque across 10 wards	-	40,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction / Provision Of Infrastructure(reconstruction/Furnishing of Imamu W	-	6,500,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Science & Mathematics Primary School, 5 standard, 3 class room	-	40,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction Of ICT Infrastructures (WSSSRP EU/Unicef Assisted Project)	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Acquisition Center for PWDs at G/Mallam	-	10,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction Of Dams	-	2,000,000.00	15,797,318.04	15,797,318.04	789.9%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs - Electricity (Maje-Zango, Samawa -Unguwa uku, Jobawa,	-	35,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs - Housing	-	20,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs - Water Facilities (1 Motorize Boreholes at Garun Babba,	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs-Hospitals & upgrading of Health Centres of Garun Mallam	-	30,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs - Primary Schools at Fankuru 5 Blocks	-	110,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs - Primary Schools 3 block at Yadakwari, 3 blocks Chiromav	-	447,561,900.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation / Repairs - Fire Fighting Stations	-	1,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation / Repairs - Libraries	-	1,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation / Repairs - Agricultural Facilities	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation / Repairs - Roads	-	85,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitaion/Repairs of Primary Schools @ Fankurum 3No Blocks and Staff Room	-	72,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation / Repairs - Recreational Facilities	-	2,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation / Repairs Of Office Buildings Hisbah office, Vigilent Group and Offer	-	30,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs- Traffic /Street Lights at Garun MALAM	-	5,000,000.00	17,447,238.05	17,447,238.05	348.9%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs- Markets/Parks	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs- Power Generating Plants (6000kv 2 No.)	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs Of Cemeteries Fencing Wall and Security Light 500sqr mtrs	-	20,000,000.00	-	-	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	Renovation of five daily prayer mosque Yadakwari, Dorawar Sallau, Daba, Corom	-	25,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Erosion & Flood Control Drainages/Culverts	-	60,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Contruction of Drainage /Sewages and Public Toilet at D/Sallau, Kadawa, Dakaso	-	80,060,418.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Erosion and flood control at Bakin Kasuwa Fankuri, Danmaura, Dumarji & Chirom	-	40,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Water Pollution Prevention & Control	-	12,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Research And Development	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement of Combine Hauster Machine	-	40,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Renovation of Local Government Secretariat (Genaral Renovation)	-	450,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Renovation of Distict House	-	85,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Liabilities/ Equity	-	170,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Unremitted Taxes: Value Added Tax	-	73,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Poverty Alleviation Scheme	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Empowerment Program State Policy	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Empowerment Program Local Govt. Policy	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Provision for the Construction of Nutrition (UNICEF)	-	3,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Provision for the Epidemic Preparedness & Response (EPR)	-	3,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Provision for the Intergrate early Child Education	-	1,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Flexible pevment road at kadawa gate to Kadawa Chiki	-	200,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Neighbour hood/ Office Funitures	-	79,585,622.27	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Genaral renovation of Health post/Clinic acros ten political wards	-	87,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement of Solar materials for the Health Centers acros 10 geopolitical wor	-	30,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Renovation nof Fixaset in Local Government Secretariat	-	1,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Islamiyya Schools at 10 LG	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Genaral renovation of 10 Juma'at Mosque	-	100,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Renovation of Drainadge at 10 Political Wards	-	120,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Transformors at Differen Location	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Solar Street Light at across Geopolitical wards 5pcs in Kadawa,	-	12,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Culvert at Different Location	-	60,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Capital Commitment Fund (Contengency)	-	53,118,100.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Feeding of primary and sen.sec. schools)	-	50,000,000.00	-	-	0.0%
051700400100 -	Construction / Provision Of Libraries	-	-	-	-	-
051700400100 - Local Government Primary Education	Renovation of L.E.A Secretariat Garun Malam (Genaral Renovation)	-	115,000,000.00	-	-	0.0%
051700500100 - Community	Provision for the Fondation Year Programme (FYP)	-	2,000,000.00	-	-	0.0%
051700700100 - Information Youth, Culture & Sport	Procurement Of Sporting / Gaming Equipment	-	5,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring an	Procurement Of Power Generating Set(Supply of diseal to Water Scheme)	-	65,000,000.00	-	-	0.0%