



Gwale Local Government

BUDGET IMPLEMENTATION REPORT QUARTER Q1 2026

Date of Publication April, 2026

Contents

1	Summary of Performance.....	3
1.A	Introduction	3
1.B	Revenue Performance	Error! Bookmark not defined.
1.C	Recurrent Expenditure Performance	Error! Bookmark not defined.
1.D	Capital Expenditure Performance	Error! Bookmark not defined.
1.E	Conclusions.....	Error! Bookmark not defined.
1.F	Summary Budget Implementation Graphs.....	3
1.G	Summary Budget Implementation Report	5
2	Budget Implementation Reports by NCOA Segments.....	6
2.A	Revenue by Administrative Classification	6
2.B	Revenue by Economic Classification	7
2.C	Expenditure by Administrative Classification	10
2.D	Expenditure by Economic Classification	17
2.E	Expenditure by Functional Classification	18
2.F	Expenditure by Programme Classification.....	26
3	Primary Healthcare Budget Performance.....	Error! Bookmark not defined.
3.A	Overview	Error! Bookmark not defined.
3.B	Budget Implementation Reports by NCOA Segment.....	Error! Bookmark not defined.
3.C	Primary Healthcare Capital Expenditure by Project.....	Error! Bookmark not defined.
4	Basic Education Budget Performance.....	Error! Bookmark not defined.
4.A	Overview	Error! Bookmark not defined.
4.B	Budget Implementation Reports by NCOA Segment.....	Error! Bookmark not defined.
4.C	Basic Education Capital Expenditure by Project.....	Error! Bookmark not defined.
5	Climate Change Expenditure Tracking	Error! Bookmark not defined.
5.A	Climate Change Capital Expenditure.....	Error! Bookmark not defined.

List of Graphical Presentations

Figure 1: Fiscal Performance Overview for Quarter.....	3
Figure 2: Fiscal Performance Overview Year to Date	3
Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date	Error! Bookmark not defined.
Figure 4: Summary of Basic Education Budget Performance Year to Date	Error! Bookmark not defined.

List of Reports

Table 1: Budget Implementation Summary	5
Table 2: Total Revenue by Administrative Classification.....	6
Table 3: Total Revenue by Economic Classification.....	7
Table 4: Total Expenditure by Administrative Classification.....	10
Table 5: Personnel Expenditure by Administrative Classification	12
Table 6: Overhead Expenditure by Administrative Classification.....	13
Table 7: Capital Expenditure by Administrative Classification.....	15
Table 8: Other Expenditure by Administrative Classification.....	Error! Bookmark not defined.
Table 9: Total Expenditure by Economic Classification	17
Table 10: Total Expenditure by Functional Classification.....	19
Table 11: Personnel Expenditure by Functional Classification	22
Table 12: Overhead Expenditure by Functional Classification	23
Table 13: Capital Expenditure by Functional Classification	24
Table 14: Other Expenditure by Functional Classification	20
Table 15: Total Expenditure by Programme Classification	26
Table 16: Personnel Expenditure by Programme Classification	Error! Bookmark not defined.
Table 17: Overhead Expenditure by Programme Classification	Error! Bookmark not defined.
Table 18: Capital Expenditure by Programme Classification	Error! Bookmark not defined.
Table 19: Other Expenditure by Programme Classification	Error! Bookmark not defined.
Table 20: Primary Healthcare Expenditure by Administrative Classification	Error! Bookmark not defined.
Table 21: Primary Healthcare Expenditure by Functional Classification...	Error! Bookmark not defined.
Table 22: Primary Healthcare Expenditure by Programme Classification.	Error! Bookmark not defined.
Table 23: Primary Healthcare Expenditure by Economic Classification	Error! Bookmark not defined.
Table 24: Primary Healthcare Capital Expenditure by Project	Error! Bookmark not defined.
Table 25: Basic Education Expenditure by Administrative Classification ..	Error! Bookmark not defined.
Table 26: Basic Education Expenditure by Functional Classification	Error! Bookmark not defined.
Table 27: Basic Education Expenditure by Programme Classification.....	Error! Bookmark not defined.
Table 28: Basic Education Expenditure by Economic Classification	Error! Bookmark not defined.
Table 29: Basic Education Capital Expenditure by Project	Error! Bookmark not defined.
Table 30: Climate Change Adaptation Capital Expenditure Tracking.....	Error! Bookmark not defined.
Table 31: Climate Change Mitigation Capital Expenditure Tracking.....	Error! Bookmark not defined.

1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Gwale 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

#VALUE!					
Revenue by Economic	2026	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	2026 Quarter 1 Performance % Performance for Quarter	2026 Quarter 1 Performance % Performance for Quarter
Opening Balance	-	-	-	-	-
Statutory Allocation	4,652,536,108	1,163,134,027	1,163,134,027	100.0%	25.0%
VAT	5,092,869,106	1,273,217,277	1,273,217,277	100.0%	25.0%
Other FAAC	3,715,816,271	928,954,068	928,954,068	100.0%	25.0%
LG IGR	324,751,897	81,187,974	81,187,974	100.0%	25.0%
Share of State IGR	300,631,718	75,157,930	75,157,930	100.0%	25.0%
Other (Capital Receipts)	-	-	-	-	-
Total Revenue	14,086,605,100	3,521,651,275	3,521,651,275	100.0%	25.0%
Expenditure by Economic	2026	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	2026 Quarter 1 Performance % Performance for Quarter	2026 Quarter 1 Performance % Performance for Quarter
Personnel	5,629,652,187	1,407,413,047	1,407,413,047	100.0%	25.0%
Grants / Contributions to State	-	-	-	-	-
Other Recurrent	1,632,404,242	408,101,061	393,101,061	96.3%	24.1%
Capital	6,884,548,671	1,721,137,168	184,662,692	10.7%	2.7%
Total Expenditure	14,146,605,100	3,536,651,275	1,985,176,799	56.1%	14.0%
Expenditure by Sector	2026	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	2026 Quarter 1 Performance % Performance for Quarter	2026 Quarter 1 Performance % Performance for Quarter
Education	5,555,333,925	1,388,833,481	1,257,552,692	90.5%	22.6%
Health	1,085,394,553	271,348,638	195,098,638	71.9%	18.0%
Other Social	757,170,759	189,292,690	37,788,871	20.0%	5.0%
Agriculture	398,494,300	99,623,575	60,759,939	61.0%	15.2%
Other Economic	4,452,237,436	1,113,059,359	264,396,258	23.8%	5.9%
Administration	1,897,974,127	474,493,532	169,580,401	35.7%	8.9%
Law and Justice	-	-	-	-	-
Total Expenditure	14,146,605,100	3,536,651,275	1,985,176,799	56.1%	14.0%
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

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
Opening Balance	-	-	-	-		
Recurrent Revenue	14,086,605,100.00	14,086,605,100.00	3,521,651,275.00	3,521,651,275.00	25.0%	10,564,953,825.00
11 - GOVERNMENT SHARE OF FAAC	13,461,221,484.79	13,461,221,484.79	3,365,305,371.20	3,365,305,371.20	25.0%	10,095,916,113.59
12 - INDEPENDENT REVENUE	625,383,615.21	625,383,615.21	156,345,903.80	156,345,903.80	25.0%	469,037,711.41
Recurrent Expenditure	7,202,056,429.00	7,262,056,429.00	1,800,514,107.25	1,800,514,107.25	24.8%	5,461,542,321.75
21 - PERSONNEL COST	5,629,652,187.00	5,629,652,187.00	1,407,413,046.75	1,407,413,046.75	25.0%	4,222,239,140.25
22 - OTHER RECURRENT COSTS	1,572,404,242.00	1,632,404,242.00	393,101,060.50	393,101,060.50	24.1%	1,239,303,181.50
Transfer to Capital Account	6,884,548,671.00	6,824,548,671.00	1,721,137,167.75	1,721,137,167.75		5,103,411,503.25
Capital Receipts	-	-	-	-		-
13 - AID AND GRANTS	-	-	-	-		-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-		-
23 - CAPITAL EXPENDITURE	6,884,548,671.00	6,884,548,671.00	184,662,692.20	184,662,692.20	2.7%	6,699,885,978.80
Total Revenue (including OB)	14,086,605,100.00	14,086,605,100.00	3,521,651,275.00	3,521,651,275.00	25.0%	10,564,953,825.00
Total Expenditure	14,086,605,100.00	14,146,605,100.00	1,985,176,799.45	1,985,176,799.45	14.0%	12,161,428,300.55
Closing Balance	0.00	- 60,000,000.00	1,536,474,475.55	1,536,474,475.55	-2560.8%	- 1,596,474,475.55

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Revenue by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Revenue	14,086,605,100.00	14,086,605,100.00	3,521,651,275.00	3,521,651,275.00	25.0%	10,564,953,825.00
020000000000	Economic Sector	14,086,605,100.00	14,086,605,100.00	3,521,651,275.00	3,521,651,275.00	25.0%	10,564,953,825.00
022000000000	Treasury Department	14,086,605,100.00	14,086,605,100.00	3,521,651,275.00	3,521,651,275.00	25.0%	10,564,953,825.00
022000100100	Treasurer	13,761,853,202.79	13,761,853,202.79	3,440,463,300.70	3,440,463,300.70	25.0%	10,321,389,902.09
022000200100	Revenue Section	324,751,897.21	324,751,897.21	81,187,974.30	81,187,974.30	25.0%	243,563,922.91

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
1	REVENUE	<u>14,086,605,100.00</u>	<u>14,086,605,100.00</u>	<u>3,521,651,275.00</u>	<u>3,521,651,275.00</u>	<u>25.0%</u>	<u>10,564,953,825.00</u>
11	GOVERNMENT SHARE OF FAAC	<u>13,461,221,484.79</u>	<u>13,461,221,484.79</u>	<u>3,365,305,371.20</u>	<u>3,365,305,371.20</u>	<u>25.0%</u>	<u>10,095,916,113.59</u>
1101	GOVERNMENT SHARE OF FAAC	<u>13,461,221,484.79</u>	<u>13,461,221,484.79</u>	<u>3,365,305,371.20</u>	<u>3,365,305,371.20</u>	<u>25.0%</u>	<u>10,095,916,113.59</u>
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	<u>4,652,536,108.00</u>	<u>4,652,536,108.00</u>	<u>1,163,134,027.00</u>	<u>1,163,134,027.00</u>	<u>25.0%</u>	<u>3,489,402,081.00</u>
11010101	STATUTORY ALLOCATION	4,652,536,108.00	4,652,536,108.00	1,163,134,027.00	1,163,134,027.00	25.0%	3,489,402,081.00
110102	LOCAL GOVERNMENT SHARE OF VAT	<u>5,092,869,106.00</u>	<u>5,092,869,106.00</u>	<u>1,273,217,276.50</u>	<u>1,273,217,276.50</u>	<u>25.0%</u>	<u>3,819,651,829.50</u>
11010201	SHARE OF VAT	5,092,869,106.00	5,092,869,106.00	1,273,217,276.50	1,273,217,276.50	25.0%	3,819,651,829.50
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	<u>3,715,816,270.79</u>	<u>3,715,816,270.79</u>	<u>928,954,067.70</u>	<u>928,954,067.70</u>	<u>25.0%</u>	<u>2,786,862,203.09</u>
11010302	EXCESS NON-OIL	935,569,733.00	935,569,733.00	233,892,433.25	233,892,433.25	25.0%	701,677,299.75
11010303	EXCHANGE GAIN	782,341,840.00	782,341,840.00	195,585,460.00	195,585,460.00	25.0%	586,756,380.00
11010304	ECOLOGICAL FUND	1,021,522,851.39	1,021,522,851.39	255,380,712.85	255,380,712.85	25.0%	766,142,138.54
11010305	Electronic Money Transfer Levy (EMTL)	976,381,846.40	976,381,846.40	244,095,461.60	244,095,461.60	25.0%	732,286,384.80
12	INDEPENDENT REVENUE	<u>625,383,615.21</u>	<u>625,383,615.21</u>	<u>156,345,903.80</u>	<u>156,345,903.80</u>	<u>25.0%</u>	<u>469,037,711.41</u>
1201	TAX REVENUE	<u>181,400,827.41</u>	<u>181,400,827.41</u>	<u>45,350,206.85</u>	<u>45,350,206.85</u>	<u>25.0%</u>	<u>136,050,620.56</u>
120103	OTHER TAXES	<u>181,400,827.41</u>	<u>181,400,827.41</u>	<u>45,350,206.85</u>	<u>45,350,206.85</u>	<u>25.0%</u>	<u>136,050,620.56</u>
12010324	Tenament Rates	110,330,627.41	110,330,627.41	27,582,656.85	27,582,656.85	25.0%	82,747,970.56
12010325	Penalty on Tenament Rates	58,570,200.00	58,570,200.00	14,642,550.00	14,642,550.00	25.0%	43,927,650.00
12010326	Arrears on Tenament Rates	12,500,000.00	12,500,000.00	3,125,000.00	3,125,000.00	25.0%	9,375,000.00
1202	Non-Tax Revenue	<u>443,982,787.80</u>	<u>443,982,787.80</u>	<u>110,995,696.95</u>	<u>110,995,696.95</u>	<u>25.0%</u>	<u>332,987,090.85</u>
120201	Licenses	<u>47,246,978.00</u>	<u>47,246,978.00</u>	<u>11,811,744.50</u>	<u>11,811,744.50</u>	<u>25.0%</u>	<u>35,435,233.50</u>
12020105	Radio /Television permit	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020107	Registration of Voluntary Organization	450,000.00	450,000.00	112,500.00	112,500.00	25.0%	337,500.00
12020108	Barkery House license	120,220.00	120,220.00	30,055.00	30,055.00	25.0%	90,165.00
12020111	Cart/truck licenses	4,100,330.00	4,100,330.00	1,025,082.50	1,025,082.50	25.0%	3,075,247.50
12020113	Cattle Dealers License	2,000,000.00	2,000,000.00	500,000.00	500,000.00	25.0%	1,500,000.00
12020114	Dried Fish/Meat License	1,200,000.00	1,200,000.00	300,000.00	300,000.00	25.0%	900,000.00
12020115	Dog licenses	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
12020116	Fishing Permit	25,000.00	25,000.00	6,250.00	6,250.00	25.0%	18,750.00

12020117	Squatters /Hawkers permit fees	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020118	Hunting License	1,500,000.00	1,500,000.00	375,000.00	375,000.00	25.0%	1,125,000.00
12020119	Produce Buying License	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
12020120	Animal Health Care License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020121	Abattoir/Slaughter License	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020123	Borehole Drilling License	80,000.00	80,000.00	20,000.00	20,000.00	25.0%	60,000.00
12020124	Cinematography License	2,000,000.00	2,000,000.00	500,000.00	500,000.00	25.0%	1,500,000.00
12020126	Trade Permit License	800,000.00	800,000.00	200,000.00	200,000.00	25.0%	600,000.00
12020127	Advertisement License	400,000.00	400,000.00	100,000.00	100,000.00	25.0%	300,000.00
12020128	Approval of Building plan License	10,240,130.00	10,240,130.00	2,560,032.50	2,560,032.50	25.0%	7,680,097.50
12020129	Auctioneers License	1,250,140.00	1,250,140.00	312,535.00	312,535.00	25.0%	937,605.00
12020131	Battery charger licenses	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020134	Block making machine fees	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020141	Cold room licenses	3,250,115.00	3,250,115.00	812,528.75	812,528.75	25.0%	2,437,586.25
12020142	Control of Noise Permit License	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
12020143	Corn Grinding mill licenses	1,400,000.00	1,400,000.00	350,000.00	350,000.00	25.0%	1,050,000.00
12020144	Dislodging of septic Tank charges	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020147	Entertainment Drumming & Temporary both permit License	1,260,412.00	1,260,412.00	315,103.00	315,103.00	25.0%	945,309.00
12020150	Hair Dressing/Barbing Saloon License	2,000,000.00	2,000,000.00	500,000.00	500,000.00	25.0%	1,500,000.00
12020151	Impounding of Animal License	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020152	Ingredients Grinding License	100,150.00	100,150.00	25,037.50	25,037.50	25.0%	75,112.50
12020153	kiosk license	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020154	Local Hair Barbing/ plaiting license	300,000.00	300,000.00	75,000.00	75,000.00	25.0%	225,000.00
12020157	Motor mach/cash wash licenses	350,000.00	350,000.00	87,500.00	87,500.00	25.0%	262,500.00
12020159	Naming of Street Registration License	220,220.00	220,220.00	55,055.00	55,055.00	25.0%	165,165.00
12020160	Night soil Disposal/Deposit fees	2,250,111.00	2,250,111.00	562,527.75	562,527.75	25.0%	1,687,583.25
12020162	Painting, Spraying and Sign Writing Workshop	600,000.00	600,000.00	150,000.00	150,000.00	25.0%	450,000.00
12020163	Panel Beater licenses	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020164	Pest control and Disinfection	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020166	Photo Studio License	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
12020167	Photostat/Typing Institute License	400,000.00	400,000.00	100,000.00	100,000.00	25.0%	300,000.00
12020169	Registration of Septic tank and Dislodging License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020172	Rice Mill/Cassava grinding License	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020173	Sand dredging licenses	3,000,000.00	3,000,000.00	750,000.00	750,000.00	25.0%	2,250,000.00
12020174	Sand/Granite/Iron Rod Seller License	200,150.00	200,150.00	50,037.50	50,037.50	25.0%	150,112.50
12020175	Saw Milling License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020179	Vehicle Spare Parts License	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020180	Vulcanizer License	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020181	Welding Machine License	350,000.00	350,000.00	87,500.00	87,500.00	25.0%	262,500.00
12020182	wood making /carpentry workshop	250,000.00	250,000.00	62,500.00	62,500.00	25.0%	187,500.00
12020184	Bathing House License	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020186	Gold smith and Gold licenses	2,000,000.00	2,000,000.00	500,000.00	500,000.00	25.0%	1,500,000.00
120204	Fees-Main	46,250,501.80	46,250,501.80	11,562,625.45	11,562,625.45	25.0%	34,687,876.35
12020403	Slaughter Slab Fees	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020413	Private Hospital & Clinic Inspection Fees	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020415	Restaurant and Swimming Pool Fee	800,000.00	800,000.00	200,000.00	200,000.00	25.0%	600,000.00
12020416	Registration of Youth Clubs	1,500,000.00	1,500,000.00	375,000.00	375,000.00	25.0%	1,125,000.00
12020417	Land Development & Infrastructure Fees	250,000.00	250,000.00	62,500.00	62,500.00	25.0%	187,500.00
12020431	Registration of Self-Help Group	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020435	Laundry Services & Dietry Consultation	270,000.00	270,000.00	67,500.00	67,500.00	25.0%	202,500.00

12020436	Private Hospital Registration	120,000.00	120,000.00	30,000.00	30,000.00	25.0%	90,000.00
12020440	Small Scale Industrial Estate Fees	130,000.00	130,000.00	32,500.00	32,500.00	25.0%	97,500.00
12020444	Laboratory Services Fees	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020447	Survey fees	960,468.80	960,468.80	240,117.20	240,117.20	25.0%	720,351.60
12020448	Tenders Processing Fees	3,000,000.00	3,000,000.00	750,000.00	750,000.00	25.0%	2,250,000.00
12020456	local indigene certificate	10,220,033.00	10,220,033.00	2,555,008.25	2,555,008.25	25.0%	7,665,024.75
12020460	Health Inspection Fees	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020464	Registration of Business Premises	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020465	Market Fees	4,000,000.00	4,000,000.00	1,000,000.00	1,000,000.00	25.0%	3,000,000.00
12020466	Motor Park Fees	450,000.00	450,000.00	112,500.00	112,500.00	25.0%	337,500.00
12020467	Cattle Market Fees	5,000,000.00	5,000,000.00	1,250,000.00	1,250,000.00	25.0%	3,750,000.00
12020468	Shop & Shopping Centre Fees	18,450,000.00	18,450,000.00	4,612,500.00	4,612,500.00	25.0%	13,837,500.00
120206	Sales- Main	37,320,350.00	37,320,350.00	9,330,087.50	9,330,087.50	25.0%	27,990,262.50
12020601	Sales of Publications	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020607	Proceed from sales of Fertilizer	32,120,350.00	32,120,350.00	8,030,087.50	8,030,087.50	25.0%	24,090,262.50
12020608	Other Sales	5,000,000.00	5,000,000.00	1,250,000.00	1,250,000.00	25.0%	3,750,000.00
120207	Earnings -Main	12,400,240.00	12,400,240.00	3,100,060.00	3,100,060.00	25.0%	9,300,180.00
12020701	Plant Hire Services(Tractor)	10,250,120.00	10,250,120.00	2,562,530.00	2,562,530.00	25.0%	7,687,590.00
12020711	Change of Ownership Charges	130,000.00	130,000.00	32,500.00	32,500.00	25.0%	97,500.00
12020716	Environmental Laboratory Charges	20,120.00	20,120.00	5,030.00	5,030.00	25.0%	15,090.00
12020799	Other Earnings	2,000,000.00	2,000,000.00	500,000.00	500,000.00	25.0%	1,500,000.00
120208	RENT ON LAND AND OTHERS - GENERAL	133,000.00	133,000.00	33,250.00	33,250.00	25.0%	99,750.00
12020812	Commission on transfer of plot	133,000.00	133,000.00	33,250.00	33,250.00	25.0%	99,750.00
120213	RE-IMBURSEMENT GENERAL	300,631,718.00	300,631,718.00	75,157,929.50	75,157,929.50	25.0%	225,473,788.50
12021301	LOCAL GOVERNMENT SHARE OF STATE IGR	300,631,718.00	300,631,718.00	75,157,929.50	75,157,929.50	25.0%	225,473,788.50

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Total Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Expenditure	14,086,605,100.00	14,146,605,100.00	1,985,176,799.45	1,985,176,799.45	14.0%	12,161,428,300.55
010000000000	Administration Sector	1,897,974,126.89	1,897,974,126.89	169,580,400.74	169,580,400.74	8.9%	1,728,393,726.14
011100000000	Chairman Office	392,325,784.46	392,325,784.46	137,418,315.15	137,418,315.15	35.0%	254,907,469.32
011100100100	Chairman Office	63,985,406.80	63,985,406.80	15,996,351.70	15,996,351.70	25.0%	47,989,055.10
011100100200	Vice Chairman Office	10,827,767.40	10,827,767.40	2,706,941.85	2,706,941.85	25.0%	8,120,825.55
011100100300	Special Service Unit Office	308,922,205.08	308,922,205.08	116,567,420.30	116,567,420.30	37.7%	192,354,784.78
011100100400	Special Advisers	2,050,000.00	2,050,000.00	512,500.00	512,500.00	25.0%	1,537,500.00
011100100500	Special Assistants	2,050,000.00	2,050,000.00	512,500.00	512,500.00	25.0%	1,537,500.00
011100600100	Internal Audit Office	4,490,405.18	4,490,405.18	1,122,601.30	1,122,601.30	25.0%	3,367,803.89
011200000000	Legislative Council	35,202,408.20	35,202,408.20	8,800,602.05	8,800,602.05	25.0%	26,401,806.15
011200300100	Legislative Council	16,269,681.20	16,269,681.20	4,067,420.30	4,067,420.30	25.0%	12,202,260.90
011200400100	House Leader	5,207,097.00	5,207,097.00	1,301,774.25	1,301,774.25	25.0%	3,905,322.75
011200500100	Deputy House Leader	8,225,630.00	8,225,630.00	2,056,407.50	2,056,407.50	25.0%	6,169,222.50
011200600100	Majority Leader	5,500,000.00	5,500,000.00	1,375,000.00	1,375,000.00	25.0%	4,125,000.00
016100000000	Office of Secretary to the Local Government	114,994,079.03	114,994,079.03	3,748,519.75	3,748,519.75	3.3%	111,245,559.28
016100100100	Office of Secretary to the Local Government	10,494,079.00	10,494,079.00	2,623,519.75	2,623,519.75	25.0%	7,870,559.25
016100700100	Legal Services	104,500,000.03	104,500,000.03	1,125,000.00	1,125,000.00	1.1%	103,375,000.03
012500000000	Personnel Management Office	1,355,451,855.20	1,355,451,855.20	19,612,963.80	19,612,963.80	1.4%	1,335,838,891.40
012500100100	Office of the Director Personnel Management	45,415,223.95	45,415,223.95	11,353,805.99	11,353,805.99	25.0%	34,061,417.96
012500200100	Chief Personnel Officer (CPO)	1,310,036,631.25	1,310,036,631.25	8,259,157.81	8,259,157.81	0.6%	1,301,777,473.43
020000000000	Economic Sector	4,790,731,736.10	4,850,731,736.10	325,156,197.05	325,156,197.05	6.7%	4,525,575,539.05
021500000000	Agriculture & Natural Resources	398,494,300.35	398,494,300.35	60,759,939.09	60,759,939.09	15.2%	337,734,361.26
021500100100	Office of the Supervisory Councilor Agriculture & Natural	10,856,898.00	10,856,898.00	2,714,224.50	2,714,224.50	25.0%	8,142,673.50
021500200100	HOD Agriculture & Natural Resources	202,563,334.67	202,563,334.67	19,277,197.67	19,277,197.67	9.5%	183,286,137.00
021500300100	Agric. Services	105,619,614.94	105,619,614.94	18,904,903.74	18,904,903.74	17.9%	86,714,711.21
021500400100	Forestry	33,223,109.77	33,223,109.77	8,305,777.44	8,305,777.44	25.0%	24,917,332.33
021500500100	Veterinary	32,366,362.00	32,366,362.00	8,091,590.50	8,091,590.50	25.0%	24,274,771.50
021500600100	Fishery	8,265,308.02	8,265,308.02	2,066,327.01	2,066,327.01	25.0%	6,198,981.02
021500700100	Livestocks	5,599,672.95	5,599,672.95	1,399,918.24	1,399,918.24	25.0%	4,199,754.71
022000000000	Treasury Department	623,352,204.96	623,352,204.96	130,838,051.24	130,838,051.24	21.0%	492,514,153.72
022000100100	Treasurer	580,473,593.94	580,473,593.94	120,118,398.49	120,118,398.49	20.7%	460,355,195.46
022000200100	Revenue Section	6,988,029.18	6,988,029.18	1,747,007.30	1,747,007.30	25.0%	5,241,021.89
022000300100	Account section	31,740,581.84	31,740,581.84	7,935,145.46	7,935,145.46	25.0%	23,805,436.38
022000400100	Store Section	4,150,000.00	4,150,000.00	1,037,500.00	1,037,500.00	25.0%	3,112,500.00
023400000000	Works, Housing & Transport Department	2,663,446,009.12	2,663,446,009.12	63,429,983.49	63,429,983.49	2.4%	2,600,016,025.63
023400100100	Office of the Supervisory Councilor Works, Housing & Tr	4,890,397.00	4,890,397.00	1,222,599.25	1,222,599.25	25.0%	3,667,797.75
023400200100	HOD Works	2,321,040,549.81	2,321,040,549.81	27,828,618.66	27,828,618.66	1.2%	2,293,211,931.15
023400300100	Road	134,822,396.56	134,822,396.56	3,705,599.14	3,705,599.14	2.7%	131,116,797.42

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Total Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
023400400100	Mechanical	48,482,437.08	48,482,437.08	12,120,609.27	12,120,609.27	25.0%	36,361,827.81
023400500100	Electrical	74,986,503.50	74,986,503.50	6,246,625.88	6,246,625.88	8.3%	68,739,877.63
023400600100	Building	66,122,366.53	66,122,366.53	9,030,591.63	9,030,591.63	13.7%	57,091,774.90
023400700100	Land & Survey	9,765,973.80	9,765,973.80	2,441,493.45	2,441,493.45	25.0%	7,324,480.35
023400800100	Estate	3,335,384.84	3,335,384.84	833,846.21	833,846.21	25.0%	2,501,538.63
023800000000	Planning, Reseach & Statistics	1,105,439,221.67	1,165,439,221.67	70,128,223.23	70,128,223.23	6.0%	1,095,310,998.44
023800100100	Office of the Supervisory Councilor Planning, Reseach &	4,984,384.00	4,984,384.00	1,246,096.00	1,246,096.00	25.0%	3,738,288.00
023800200100	HOD Planning, Research & Statistics	845,056,152.83	845,056,152.83	5,032,456.02	5,032,456.02	0.6%	840,023,696.81
023800300100	Planning	222,705,141.32	282,705,141.32	55,676,285.33	55,676,285.33	19.7%	227,028,855.99
023800400100	Budget	14,996,771.76	14,996,771.76	3,749,192.94	3,749,192.94	25.0%	11,247,578.82
023800500100	Statistics	17,696,771.76	17,696,771.76	4,424,192.94	4,424,192.94	25.0%	13,272,578.82
050000000000	Social Sector	7,397,899,237.01	7,397,899,237.01	1,490,440,201.66	1,490,440,201.66	20.1%	5,907,459,035.35
051700000000	Education, Community and Social Development De	5,555,333,924.97	5,555,333,924.97	1,257,552,692.23	1,257,552,692.23	22.6%	4,297,781,232.74
051700100100	Office of the Supervisory Councilor Education	4,565,523.98	4,565,523.98	1,141,381.00	1,141,381.00	25.0%	3,424,142.99
051700200100	Office of the Supervisory Councilor Community	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
051700300100	HOD Community and Social Development	249,073,462.11	249,073,462.11	82,482,951.89	82,482,951.89	33.1%	166,590,510.22
051700400100	Local Government Primary Education	4,451,430,964.62	4,451,430,964.62	1,086,362,365.79	1,086,362,365.79	24.4%	3,365,068,598.84
051700600100	social welfare	255,932,660.37	255,932,660.37	63,983,165.09	63,983,165.09	25.0%	191,949,495.28
051700700100	Information Youth, Culture & Sport	544,047,164.57	544,047,164.57	11,011,791.14	11,011,791.14	2.0%	533,035,373.43
051700800100	Adult Education	11,164,937.87	11,164,937.87	2,791,234.47	2,791,234.47	25.0%	8,373,703.40
051700900100	Women Affairs	11,699,221.39	11,699,221.39	2,924,805.35	2,924,805.35	25.0%	8,774,416.04
051701000100	Cooperative	15,744,066.70	15,744,066.70	3,936,016.68	3,936,016.68	25.0%	11,808,050.03
051701100100	Trade, Commerce & Industry	10,675,923.36	10,675,923.36	2,668,980.84	2,668,980.84	25.0%	8,006,942.52
052100000000	Primary Healthcare Department	1,085,394,552.86	1,085,394,552.86	195,098,638.22	195,098,638.22	18.0%	890,295,914.65
052100100100	Office of the Supervisory Councilor Primary Healthcare	7,092,940.00	7,092,940.00	1,773,235.00	1,773,235.00	25.0%	5,319,705.00
052100200100	Primary Healthcare Coordinator	314,577,413.00	314,577,413.00	2,394,353.25	2,394,353.25	0.8%	312,183,059.75
052100300100	Curative Section	763,724,199.86	763,724,199.86	190,931,049.97	190,931,049.97	25.0%	572,793,149.90
053500000000	Water, Environment, Sanitation and Hygiene (Mor	720,689,131.84	720,689,131.84	28,668,464.38	28,668,464.38	4.0%	692,020,667.47
053500100100	Office of the Supervisory Councilor, Water, Environment,	450,000.00	450,000.00	112,500.00	112,500.00	25.0%	337,500.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monit	620,845,921.52	620,845,921.52	3,707,661.80	3,707,661.80	0.6%	617,138,259.73
053500300100	Water Supply	35,330,647.67	35,330,647.67	8,832,661.92	8,832,661.92	25.0%	26,497,985.75
053500400100	Environmental, Sanitation and Hygiene	29,032,547.18	29,032,547.18	7,258,136.80	7,258,136.80	25.0%	21,774,410.39
053500500100	Monitoring and Evaluation	12,676,454.36	12,676,454.36	3,169,113.59	3,169,113.59	25.0%	9,507,340.77
053500600100	Preventive	22,353,561.11	22,353,561.11	5,588,390.28	5,588,390.28	25.0%	16,765,170.83
055100000000	District Administration	36,481,627.34	36,481,627.34	9,120,406.84	9,120,406.84	25.0%	27,361,220.51
055100100100	District Administration	800,000.00	800,000.00	200,000.00	200,000.00	25.0%	600,000.00
055100200100	Traditional Rulers	21,794,892.43	21,794,892.43	5,448,723.11	5,448,723.11	25.0%	16,346,169.32
055100300100	Distric Head	6,749,326.86	6,749,326.86	1,687,331.72	1,687,331.72	25.0%	5,061,995.15
055100400100	Village Head	3,343,532.92	3,343,532.92	835,883.23	835,883.23	25.0%	2,507,649.69
055100500100	Ward Head	3,793,875.13	3,793,875.13	948,468.78	948,468.78	25.0%	2,845,406.35

Table 5: Personnel Expenditure by Administrative Classification

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	5,629,652,187.00	5,629,652,187.00	1,407,413,046.75	1,407,413,046.75	25.0%	4,222,239,140.25
010000000000	Administration Sector	81,101,602.98	81,101,602.98	20,275,400.74	20,275,400.74	25.0%	60,826,202.23
011100000000	Chairman Office	20,373,260.58	20,373,260.58	5,093,315.15	5,093,315.15	25.0%	15,279,945.44
011100100100	Chairman Office	8,985,406.80	8,985,406.80	2,246,351.70	2,246,351.70	25.0%	6,739,055.10
011100100200	Vice Chairman Office	5,677,767.40	5,677,767.40	1,419,441.85	1,419,441.85	25.0%	4,258,325.55
011100100300	Special Service Unit Office	3,269,681.20	3,269,681.20	817,420.30	817,420.30	25.0%	2,452,260.90
011100600100	Internal Audit Office	2,440,405.18	2,440,405.18	610,101.30	610,101.30	25.0%	1,830,303.89
011200000000	Legislative Council	11,202,408.20	11,202,408.20	2,800,602.05	2,800,602.05	25.0%	8,401,806.15
011200300100	Legislative Council	3,269,681.20	3,269,681.20	817,420.30	817,420.30	25.0%	2,452,260.90
011200400100	House Leader	2,457,097.00	2,457,097.00	614,274.25	614,274.25	25.0%	1,842,822.75
011200500100	Deputy House Leader	5,475,630.00	5,475,630.00	1,368,907.50	1,368,907.50	25.0%	4,106,722.50
016100000000	Office of Secretary to the Local Government	7,974,079.00	7,974,079.00	1,993,519.75	1,993,519.75	25.0%	5,980,559.25
016100100100	Office of Secretary to the Local Government	7,974,079.00	7,974,079.00	1,993,519.75	1,993,519.75	25.0%	5,980,559.25
012500000000	Personnel Management Office	41,551,855.20	41,551,855.20	10,387,963.80	10,387,963.80	25.0%	31,163,891.40
012500100100	Office of the Director Personnel Management	33,415,223.95	33,415,223.95	8,353,805.99	8,353,805.99	25.0%	25,061,417.96
012500200100	Chief Personnel Officer (CPO)	8,136,631.25	8,136,631.25	2,034,157.81	2,034,157.81	25.0%	6,102,473.43
020000000000	Economic Sector	579,967,181.35	579,967,181.35	144,991,795.34	144,991,795.34	25.0%	434,975,386.01
021500000000	Agriculture & Natural Resources	28,689,756.35	28,689,756.35	7,172,439.09	7,172,439.09	25.0%	21,517,317.26
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	9,006,898.00	9,006,898.00	2,251,724.50	2,251,724.50	25.0%	6,755,173.50
021500200100	HOD Agriculture & Natural Resources	6,158,790.67	6,158,790.67	1,539,697.67	1,539,697.67	25.0%	4,619,093.00
021500300100	Agric. Services	3,619,614.94	3,619,614.94	904,903.74	904,903.74	25.0%	2,714,711.21
021500400100	Forestry	3,223,109.77	3,223,109.77	805,777.44	805,777.44	25.0%	2,417,332.33
021500500100	Veterinary	1,566,362.00	1,566,362.00	391,590.50	391,590.50	25.0%	1,174,771.50
021500600100	Fishery	2,665,308.02	2,665,308.02	666,327.01	666,327.01	25.0%	1,998,981.02
021500700100	Livestocks	2,449,672.95	2,449,672.95	612,418.24	612,418.24	25.0%	1,837,254.71
022000000000	Treasury Department	484,102,204.96	484,102,204.96	121,025,551.24	121,025,551.24	25.0%	363,076,653.72
022000100100	Treasurer	470,923,593.94	470,923,593.94	117,730,898.49	117,730,898.49	25.0%	353,192,695.46
022000200100	Revenue Section	5,938,029.18	5,938,029.18	1,484,507.30	1,484,507.30	25.0%	4,453,521.89
022000300100	Account section	7,240,581.84	7,240,581.84	1,810,145.46	1,810,145.46	25.0%	5,430,436.38
023400000000	Works, Housing & Transport Department	43,666,009.12	43,666,009.12	10,916,502.28	10,916,502.28	25.0%	32,749,506.84
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	3,990,397.00	3,990,397.00	997,599.25	997,599.25	25.0%	2,992,797.75
023400200100	HOD Works	6,690,549.81	6,690,549.81	1,672,637.45	1,672,637.45	25.0%	5,017,912.36
023400300100	Road	5,972,396.56	5,972,396.56	1,493,099.14	1,493,099.14	25.0%	4,479,297.42
023400400100	Mechanical	6,982,437.08	6,982,437.08	1,745,609.27	1,745,609.27	25.0%	5,236,827.81
023400500100	Electrical	6,486,503.50	6,486,503.50	1,621,625.88	1,621,625.88	25.0%	4,864,877.63
023400600100	Building	7,122,366.53	7,122,366.53	1,780,591.63	1,780,591.63	25.0%	5,341,774.90
023400700100	Land & Survey	3,465,973.80	3,465,973.80	866,493.45	866,493.45	25.0%	2,599,480.35
023400800100	Estate	2,955,384.84	2,955,384.84	738,846.21	738,846.21	25.0%	2,216,538.63

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
023800000000	Planning, Research & Statistics	23,509,210.92	23,509,210.92	5,877,302.73	5,877,302.73	25.0%	17,631,908.19
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	4,534,384.00	4,534,384.00	1,133,596.00	1,133,596.00	25.0%	3,400,788.00
023800200100	HOD Planning, Research & Statistics	4,829,824.08	4,829,824.08	1,207,456.02	1,207,456.02	25.0%	3,622,368.06
023800300100	Planning	2,551,459.32	2,551,459.32	637,864.83	637,864.83	25.0%	1,913,594.49
023800400100	Budget	6,146,771.76	6,146,771.76	1,536,692.94	1,536,692.94	25.0%	4,610,078.82
023800500100	Statistics	5,446,771.76	5,446,771.76	1,361,692.94	1,361,692.94	25.0%	4,085,078.82
050000000000	Social Sector	4,968,583,402.67	4,968,583,402.67	1,242,145,850.67	1,242,145,850.67	25.0%	3,726,437,552.00
051700000000	Education, Community and Social Development Department	4,220,783,364.97	4,220,783,364.97	1,055,195,841.24	1,055,195,841.24	25.0%	3,165,587,523.73
051700100100	Office of the Supervisory Councilor Education	3,515,163.98	3,515,163.98	878,791.00	878,791.00	25.0%	2,636,372.99
051700300100	HOD Community and Social Development	11,573,262.11	11,573,262.11	2,893,315.53	2,893,315.53	25.0%	8,679,946.58
051700400100	Local Government Primary Education	4,176,430,964.62	4,176,430,964.62	1,044,107,741.16	1,044,107,741.16	25.0%	3,132,323,223.47
051700600100	social welfare	7,932,660.37	7,932,660.37	1,983,165.09	1,983,165.09	25.0%	5,949,495.28
051700700100	Information Youth, Culture & Sport	7,047,164.57	7,047,164.57	1,761,791.14	1,761,791.14	25.0%	5,285,373.43
051700800100	Adult Education	2,164,937.87	2,164,937.87	541,234.47	541,234.47	25.0%	1,623,703.40
051700900100	Women Affairs	2,699,221.39	2,699,221.39	674,805.35	674,805.35	25.0%	2,024,416.04
051701000100	Cooperative	4,244,066.70	4,244,066.70	1,061,016.68	1,061,016.68	25.0%	3,183,050.03
051701100100	Trade, Commerce & Industry	5,175,923.36	5,175,923.36	1,293,980.84	1,293,980.84	25.0%	3,881,942.52
052100000000	Primary Healthcare Department	701,794,552.86	701,794,552.86	175,448,638.22	175,448,638.22	25.0%	526,345,914.65
052100100100	Office of the Supervisory Councilor Primary Healthcare	6,192,940.00	6,192,940.00	1,548,235.00	1,548,235.00	25.0%	4,644,705.00
052100200100	Primary Healthcare Coordinator	8,877,413.00	8,877,413.00	2,219,353.25	2,219,353.25	25.0%	6,658,059.75
052100300100	Curative Section	686,724,199.86	686,724,199.86	171,681,049.97	171,681,049.97	25.0%	515,043,149.90
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and E	28,223,857.50	28,223,857.50	7,055,964.38	7,055,964.38	25.0%	21,167,893.13
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Eval	2,330,647.18	2,330,647.18	582,661.80	582,661.80	25.0%	1,747,985.39
053500300100	Water Supply	2,330,647.67	2,330,647.67	582,661.92	582,661.92	25.0%	1,747,985.75
053500400100	Environmental, Sanitation and Hygiene	12,732,547.18	12,732,547.18	3,183,136.80	3,183,136.80	25.0%	9,549,410.39
053500500100	Monitoring and Evaluation	6,676,454.36	6,676,454.36	1,669,113.59	1,669,113.59	25.0%	5,007,340.77
053500600100	Preventive	4,153,561.11	4,153,561.11	1,038,390.28	1,038,390.28	25.0%	3,115,170.83
055100000000	District Administration	17,781,627.34	17,781,627.34	4,445,406.84	4,445,406.84	25.0%	13,336,220.51
055100200100	Traditional Rulers	6,294,892.43	6,294,892.43	1,573,723.11	1,573,723.11	25.0%	4,721,169.32
055100300100	District Head	5,949,326.86	5,949,326.86	1,487,331.72	1,487,331.72	25.0%	4,461,995.15
055100400100	Village Head	2,543,532.92	2,543,532.92	635,883.23	635,883.23	25.0%	1,907,649.69
055100500100	Ward Head	2,993,875.13	2,993,875.13	748,468.78	748,468.78	25.0%	2,245,406.35

Table 6: Overhead Expenditure by Administrative Classification

319118 - GWALE 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 ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Overhead Expenditure	1,572,404,242.00	1,632,404,242.00	393,101,060.50	393,101,060.50	24.1%	1,239,303,181.50
010000000000	Administration Sector	249,220,000.00	249,220,000.00	62,305,000.00	62,305,000.00	25.0%	186,915,000.00
011100000000	Chairman Office	181,300,000.00	181,300,000.00	45,325,000.00	45,325,000.00	25.0%	135,975,000.00
011100100100	Chairman Office	55,000,000.00	55,000,000.00	13,750,000.00	13,750,000.00	25.0%	41,250,000.00
011100100200	Vice Chairman Office	5,150,000.00	5,150,000.00	1,287,500.00	1,287,500.00	25.0%	3,862,500.00
011100100300	Special Service Unit Office	115,000,000.00	115,000,000.00	28,750,000.00	28,750,000.00	25.0%	86,250,000.00
011100100400	Special Advisers	2,050,000.00	2,050,000.00	512,500.00	512,500.00	25.0%	1,537,500.00
011100100500	Special Assistants	2,050,000.00	2,050,000.00	512,500.00	512,500.00	25.0%	1,537,500.00
011100600100	Internal Audit Office	2,050,000.00	2,050,000.00	512,500.00	512,500.00	25.0%	1,537,500.00
011200000000	Legislative Council	24,000,000.00	24,000,000.00	6,000,000.00	6,000,000.00	25.0%	18,000,000.00
011200300100	Legislative Council	13,000,000.00	13,000,000.00	3,250,000.00	3,250,000.00	25.0%	9,750,000.00
011200400100	House Leader	2,750,000.00	2,750,000.00	687,500.00	687,500.00	25.0%	2,062,500.00
011200500100	Deputy House Leader	2,750,000.00	2,750,000.00	687,500.00	687,500.00	25.0%	2,062,500.00
011200600100	Majority Leader	5,500,000.00	5,500,000.00	1,375,000.00	1,375,000.00	25.0%	4,125,000.00
016100000000	Office of Secretary to the Local Government	7,020,000.00	7,020,000.00	1,755,000.00	1,755,000.00	25.0%	5,265,000.00
016100100100	Office of Secretary to the Local Government	2,520,000.00	2,520,000.00	630,000.00	630,000.00	25.0%	1,890,000.00
016100700100	Legal Services	4,500,000.00	4,500,000.00	1,125,000.00	1,125,000.00	25.0%	3,375,000.00
012500000000	Personnel Management Office	36,900,000.00	36,900,000.00	9,225,000.00	9,225,000.00	25.0%	27,675,000.00
012500100100	Office of the Director Personnel Management	12,000,000.00	12,000,000.00	3,000,000.00	3,000,000.00	25.0%	9,000,000.00
012500200100	Chief Personnel Officer (CPO)	24,900,000.00	24,900,000.00	6,225,000.00	6,225,000.00	25.0%	18,675,000.00
020000000000	Economic Sector	619,883,682.00	679,883,682.00	154,970,920.50	154,970,920.50	22.8%	524,912,761.50
021500000000	Agriculture & Natural Resources	214,350,000.00	214,350,000.00	53,587,500.00	53,587,500.00	25.0%	160,762,500.00
021500100100	Office of the Supervisory Councilor Agriculture & Natur	1,850,000.00	1,850,000.00	462,500.00	462,500.00	25.0%	1,387,500.00
021500200100	HOD Agriculture & Natural Resources	70,950,000.00	70,950,000.00	17,737,500.00	17,737,500.00	25.0%	53,212,500.00
021500300100	Agric. Services	72,000,000.00	72,000,000.00	18,000,000.00	18,000,000.00	25.0%	54,000,000.00
021500400100	Forestry	30,000,000.00	30,000,000.00	7,500,000.00	7,500,000.00	25.0%	22,500,000.00
021500500100	Veterinary	30,800,000.00	30,800,000.00	7,700,000.00	7,700,000.00	25.0%	23,100,000.00
021500600100	Fishery	5,600,000.00	5,600,000.00	1,400,000.00	1,400,000.00	25.0%	4,200,000.00
021500700100	Livestocks	3,150,000.00	3,150,000.00	787,500.00	787,500.00	25.0%	2,362,500.00
022000000000	Treasury Department	39,250,000.00	39,250,000.00	9,812,500.00	9,812,500.00	25.0%	29,437,500.00
022000100100	Treasurer	9,550,000.00	9,550,000.00	2,387,500.00	2,387,500.00	25.0%	7,162,500.00
022000200100	Revenue Section	1,050,000.00	1,050,000.00	262,500.00	262,500.00	25.0%	787,500.00
022000300100	Account section	24,500,000.00	24,500,000.00	6,125,000.00	6,125,000.00	25.0%	18,375,000.00
022000400100	Store Section	4,150,000.00	4,150,000.00	1,037,500.00	1,037,500.00	25.0%	3,112,500.00
023400000000	Works, Housing & Transport Department	109,280,000.00	109,280,000.00	27,320,000.00	27,320,000.00	25.0%	81,960,000.00
023400100100	Office of the Supervisory Councilor Works, Housing &	900,000.00	900,000.00	225,000.00	225,000.00	25.0%	675,000.00
023400200100	HOD Works	3,850,000.00	3,850,000.00	962,500.00	962,500.00	25.0%	2,887,500.00
023400300100	Road	8,850,000.00	8,850,000.00	2,212,500.00	2,212,500.00	25.0%	6,637,500.00
023400400100	Mechanical	41,500,000.00	41,500,000.00	10,375,000.00	10,375,000.00	25.0%	31,125,000.00
023400500100	Electrical	18,500,000.00	18,500,000.00	4,625,000.00	4,625,000.00	25.0%	13,875,000.00
023400600100	Building	29,000,000.00	29,000,000.00	7,250,000.00	7,250,000.00	25.0%	21,750,000.00
023400700100	Land & Survey	6,300,000.00	6,300,000.00	1,575,000.00	1,575,000.00	25.0%	4,725,000.00
023400800100	Estate	380,000.00	380,000.00	95,000.00	95,000.00	25.0%	285,000.00
023800000000	Planning, Research & Statistics	257,003,682.00	317,003,682.00	64,250,920.50	64,250,920.50	20.3%	252,752,761.50
023800100100	Office of the Supervisory Councilor Planning, Research	450,000.00	450,000.00	112,500.00	112,500.00	25.0%	337,500.00
023800200100	HOD Planning, Research & Statistics	15,300,000.00	15,300,000.00	3,825,000.00	3,825,000.00	25.0%	11,475,000.00
023800300100	Planning	220,153,682.00	280,153,682.00	55,038,420.50	55,038,420.50	19.6%	225,115,261.50
023800400100	Budget	8,850,000.00	8,850,000.00	2,212,500.00	2,212,500.00	25.0%	6,637,500.00

319118 - GWALE 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 ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
023800500100	Statistics	12,250,000.00	12,250,000.00	3,062,500.00	3,062,500.00	25.0%	9,187,500.00
050000000000	Social Sector	703,300,560.00	703,300,560.00	175,825,140.00	175,825,140.00	25.0%	527,475,420.00
051700000000	Education, Community and Social Development	519,550,560.00	519,550,560.00	129,887,640.00	129,887,640.00	25.0%	389,662,920.00
051700100100	Office of the Supervisory Councilor Education	1,050,360.00	1,050,360.00	262,590.00	262,590.00	25.0%	787,770.00
051700200100	Office of the Supervisory Councilor Community	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
051700300100	HOD Community and Social Development	107,500,200.00	107,500,200.00	26,875,050.00	26,875,050.00	25.0%	80,625,150.00
051700400100	Local Government Primary Education	90,000,000.00	90,000,000.00	22,500,000.00	22,500,000.00	25.0%	67,500,000.00
051700600100	social welfare	248,000,000.00	248,000,000.00	62,000,000.00	62,000,000.00	25.0%	186,000,000.00
051700700100	Information Youth, Culture & Sport	37,000,000.00	37,000,000.00	9,250,000.00	9,250,000.00	25.0%	27,750,000.00
051700800100	Adult Education	9,000,000.00	9,000,000.00	2,250,000.00	2,250,000.00	25.0%	6,750,000.00
051700900100	Women Affairs	9,000,000.00	9,000,000.00	2,250,000.00	2,250,000.00	25.0%	6,750,000.00
051701000100	Cooperative	11,500,000.00	11,500,000.00	2,875,000.00	2,875,000.00	25.0%	8,625,000.00
051701100100	Trade, Commerce & Industry	5,500,000.00	5,500,000.00	1,375,000.00	1,375,000.00	25.0%	4,125,000.00
052100000000	Primary Healthcare Department	78,600,000.00	78,600,000.00	19,650,000.00	19,650,000.00	25.0%	58,950,000.00
052100100100	Office of the Supervisory Councilor Primary Healthcare	900,000.00	900,000.00	225,000.00	225,000.00	25.0%	675,000.00
052100200100	Primary Healthcare Coordinator	700,000.00	700,000.00	175,000.00	175,000.00	25.0%	525,000.00
052100300100	Currative Section	77,000,000.00	77,000,000.00	19,250,000.00	19,250,000.00	25.0%	57,750,000.00
053500000000	Water, Environment, Sanitation and Hygiene (M	86,450,000.00	86,450,000.00	21,612,500.00	21,612,500.00	25.0%	64,837,500.00
053500100100	Office of the Supervisory Councilor, Water, Environme	450,000.00	450,000.00	112,500.00	112,500.00	25.0%	337,500.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Mo	12,500,000.00	12,500,000.00	3,125,000.00	3,125,000.00	25.0%	9,375,000.00
053500300100	Water Supply	33,000,000.00	33,000,000.00	8,250,000.00	8,250,000.00	25.0%	24,750,000.00
053500400100	Environmental, Sanitation and Hygiene	16,300,000.00	16,300,000.00	4,075,000.00	4,075,000.00	25.0%	12,225,000.00
053500500100	Monitoring and Evaluation	6,000,000.00	6,000,000.00	1,500,000.00	1,500,000.00	25.0%	4,500,000.00
053500600100	Preventive	18,200,000.00	18,200,000.00	4,550,000.00	4,550,000.00	25.0%	13,650,000.00
055100000000	District Administration	18,700,000.00	18,700,000.00	4,675,000.00	4,675,000.00	25.0%	14,025,000.00
055100100100	District Administration	800,000.00	800,000.00	200,000.00	200,000.00	25.0%	600,000.00
055100200100	Traditional Rulers	15,500,000.00	15,500,000.00	3,875,000.00	3,875,000.00	25.0%	11,625,000.00
055100300100	Distric Head	800,000.00	800,000.00	200,000.00	200,000.00	25.0%	600,000.00
055100400100	Village Head	800,000.00	800,000.00	200,000.00	200,000.00	25.0%	600,000.00
055100500100	Ward Head	800,000.00	800,000.00	200,000.00	200,000.00	25.0%	600,000.00

Table 7: Capital Expenditure by Administrative Classification

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Capital Expenditure	6,884,548,671.00	6,884,548,671.00	184,662,692.20	184,662,692.20	2.7%	6,699,885,978.80
010000000000	Administration Sector	1,567,652,523.91	1,567,652,523.91	87,000,000.00	87,000,000.00	5.5%	1,480,652,523.91
011100000000	Chairman Office	190,652,523.88	190,652,523.88	87,000,000.00	87,000,000.00	45.6%	103,652,523.88
011100100300	Special Service Unit Office	190,652,523.88	190,652,523.88	87,000,000.00	87,000,000.00	45.6%	103,652,523.88
016100000000	Office of Secretary to the Local Government	100,000,000.03	100,000,000.03	-	-	0.0%	100,000,000.03
016100700100	Legal Services	100,000,000.03	100,000,000.03	-	-	0.0%	100,000,000.03
012500000000	Personnel Management Office	1,277,000,000.00	1,277,000,000.00	-	-	0.0%	1,277,000,000.00
012500200100	Chief Personnel Officer (CPO)	1,277,000,000.00	1,277,000,000.00	-	-	0.0%	1,277,000,000.00
020000000000	Economic Sector	3,590,880,872.75	3,590,880,872.75	25,193,481.21	25,193,481.21	0.7%	3,565,687,391.54
021500000000	Agriculture & Natural Resources	155,454,544.00	155,454,544.00	-	-	0.0%	155,454,544.00
021500200100	HOD Agriculture & Natural Resources	125,454,544.00	125,454,544.00	-	-	0.0%	125,454,544.00
021500300100	Agric. Services	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
022000000000	Treasury Department	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
022000100100	Treasurer	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
023400000000	Works, Housing & Transport Department	2,510,500,000.00	2,510,500,000.00	25,193,481.21	25,193,481.21	1.0%	2,485,306,518.79
023400200100	HOD Works	2,310,500,000.00	2,310,500,000.00	25,193,481.21	25,193,481.21	1.1%	2,285,306,518.79
023400300100	Road	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
023400500100	Electrical	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
023400600100	Building	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
023800000000	Planning, Research & Statistics	824,926,328.75	824,926,328.75	-	-	0.0%	824,926,328.75
023800200100	HOD Planning, Research & Statistics	824,926,328.75	824,926,328.75	-	-	0.0%	824,926,328.75
050000000000	Social Sector	1,726,015,274.34	1,726,015,274.34	72,469,210.99	72,469,210.99	4.2%	1,653,546,063.35
051700000000	Education, Community and Social Development Department	815,000,000.00	815,000,000.00	72,469,210.99	72,469,210.99	8.9%	742,530,789.01
051700300100	HOD Community and Social Development	130,000,000.00	130,000,000.00	52,714,586.36	52,714,586.36	40.5%	77,285,413.64
051700400100	Local Government Primary Education	185,000,000.00	185,000,000.00	19,754,624.63	19,754,624.63	10.7%	165,245,375.37
051700700100	Information Youth, Culture & Sport	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
052100000000	Primary Healthcare Department	305,000,000.00	305,000,000.00	-	-	0.0%	305,000,000.00
052100200100	Primary Healthcare Coordinator	305,000,000.00	305,000,000.00	-	-	0.0%	305,000,000.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	606,015,274.34	606,015,274.34	-	-	0.0%	606,015,274.34
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	606,015,274.34	606,015,274.34	-	-	0.0%	606,015,274.34

2.D Expenditure by Economic Classification

Table 8: Total Expenditure by Economic Classification

Expenditure by Functional Classification

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
2	EXPENDITURES	14,086,605,100.00	14,146,605,100.00	1,985,176,799.45	1,985,176,799.45	14.0%	12,161,428,300.55
21	PERSONNEL COST	5,629,652,187.00	5,629,652,187.00	1,407,413,046.75	1,407,413,046.75	25.0%	4,222,239,140.25
2101	SALARY	4,850,887,864.79	4,850,887,864.79	1,212,721,966.20	1,212,721,966.20	25.0%	3,638,165,898.59
210101	SALARIES AND WAGES	4,850,887,864.79	4,850,887,864.79	1,212,721,966.20	1,212,721,966.20	25.0%	3,638,165,898.59
21010101	SALARY	4,850,887,864.79	4,850,887,864.79	1,212,721,966.20	1,212,721,966.20	25.0%	3,638,165,898.59
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	773,224,394.21	773,224,394.21	193,306,098.55	193,306,098.55	25.0%	579,918,295.65
210201	ALLOWANCES	231,036,456.81	231,036,456.81	57,759,114.20	57,759,114.20	25.0%	173,277,342.60
21020101	HOUSING / RENT ALLOWANCES	27,681,262.62	27,681,262.62	6,920,315.66	6,920,315.66	25.0%	20,760,946.97
21020103	TRANSPORT ALLOWANCES	14,930,365.11	14,930,365.11	3,732,591.28	3,732,591.28	25.0%	11,197,773.83
21020104	MEAL SUBSIDY	5,481,477.75	5,481,477.75	1,370,369.44	1,370,369.44	25.0%	4,111,108.31
21020105	UTILITY ALLOWANCE	10,074,232.43	10,074,232.43	2,518,558.11	2,518,558.11	25.0%	7,555,674.32
21020106	RESPONSIBILITY ALLOWANCE	2,011,228.66	2,011,228.66	502,807.17	502,807.17	25.0%	1,508,421.50
21020107	ENTERTAINMENT ALLOWANCE	14,625,214.21	14,625,214.21	3,656,303.55	3,656,303.55	25.0%	10,968,910.66
21020108	PROFESSIONAL DUTY ALLOWANCE	2,990,031.50	2,990,031.50	747,507.88	747,507.88	25.0%	2,242,523.63
21020109	LEAVE GRANT	6,274,955.40	6,274,955.40	1,568,738.85	1,568,738.85	25.0%	4,706,216.55
21020110	FURNITURE ALLOWANCE	5,325,934.00	5,325,934.00	1,331,483.50	1,331,483.50	25.0%	3,994,450.50
21020112	RAMADAN/ SALLAH GESTURE ALLOWANCE	6,621,084.34	6,621,084.34	1,655,271.09	1,655,271.09	25.0%	4,965,813.26
21020113	DOMESTIC SERVANT ALLOWANCE	12,921,681.69	12,921,681.69	3,230,420.42	3,230,420.42	25.0%	9,691,261.27
21020114	MEDICAL ALLOWANCE	20,344,696.52	20,344,696.52	5,086,174.13	5,086,174.13	25.0%	15,258,522.39
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	21,212,790.25	21,212,790.25	5,303,197.56	5,303,197.56	25.0%	15,909,592.69
21020119	SHIFTING ALLOWANCE	40,069,772.50	40,069,772.50	10,017,443.13	10,017,443.13	25.0%	30,052,329.38
21020126	HAZARD ALLOWANCE	11,343,409.83	11,343,409.83	2,835,852.46	2,835,852.46	25.0%	8,507,557.37
21020129	CASUAL WORKERS ALLOWANCE	29,128,320.00	29,128,320.00	7,282,080.00	7,282,080.00	25.0%	21,846,240.00
210202	SOCIAL CONTRIBUTIONS	542,187,937.40	542,187,937.40	135,546,984.35	135,546,984.35	25.0%	406,640,953.05
21020201	NHIS CONTRIBUTION	156,617.40	156,617.40	39,154.35	39,154.35	25.0%	117,463.05
21020202	CONTRIBUTORY PENSION	542,031,320.00	542,031,320.00	135,507,830.00	135,507,830.00	25.0%	406,523,490.00
2103	SOCIAL BENEFITS	5,539,928.00	5,539,928.00	1,384,982.00	1,384,982.00	25.0%	4,154,946.00
210301	SOCIAL BENEFITS	5,539,928.00	5,539,928.00	1,384,982.00	1,384,982.00	25.0%	4,154,946.00
21030106	SAVERANCE GRATUITY	5,539,928.00	5,539,928.00	1,384,982.00	1,384,982.00	25.0%	4,154,946.00
22	OTHER RECURRENT COSTS	1,572,404,242.00	1,632,404,242.00	393,101,060.50	393,101,060.50	24.1%	1,239,303,181.50
2202	OVERHEAD COST	1,292,550,560.00	1,292,550,560.00	323,137,640.00	323,137,640.00	25.0%	969,412,920.00
220201	TRAVEL & TRANSPORT - GENERAL	50,850,000.00	50,850,000.00	12,712,500.00	12,712,500.00	25.0%	38,137,500.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	33,300,000.00	33,300,000.00	8,325,000.00	8,325,000.00	25.0%	24,975,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,050,000.00	6,050,000.00	1,512,500.00	1,512,500.00	25.0%	4,537,500.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	11,500,000.00	11,500,000.00	2,875,000.00	2,875,000.00	25.0%	8,625,000.00
220202	UTILITIES - GENERAL	6,000,000.00	6,000,000.00	1,500,000.00	1,500,000.00	25.0%	4,500,000.00
22020201	ELECTRICITY CHARGES	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
22020205	WATER RATES	5,000,000.00	5,000,000.00	1,250,000.00	1,250,000.00	25.0%	3,750,000.00
220203	MATERIALS & SUPPLIES - GENERAL	493,850,000.00	493,850,000.00	123,462,500.00	123,462,500.00	25.0%	370,387,500.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	18,500,000.00	18,500,000.00	4,625,000.00	4,625,000.00	25.0%	13,875,000.00
22020302	BOOKS	14,650,000.00	14,650,000.00	3,662,500.00	3,662,500.00	25.0%	10,987,500.00
22020303	NEWSPAPERS	350,000.00	350,000.00	87,500.00	87,500.00	25.0%	262,500.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,250,000.00	5,250,000.00	1,312,500.00	1,312,500.00	25.0%	3,937,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	1,100,000.00	1,100,000.00	275,000.00	275,000.00	25.0%	825,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	118,000,000.00	118,000,000.00	29,500,000.00	29,500,000.00	25.0%	88,500,000.00
22020309	UNIFORMS & OTHER CLOTHING	38,000,000.00	38,000,000.00	9,500,000.00	9,500,000.00	25.0%	28,500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	18,000,000.00	18,000,000.00	4,500,000.00	4,500,000.00	25.0%	13,500,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	170,000,000.00	170,000,000.00	42,500,000.00	42,500,000.00	25.0%	127,500,000.00

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
22020312	SANITARY MATERIALS	22,000,000.00	22,000,000.00	5,500,000.00	5,500,000.00	25.0%	16,500,000.00
22020313	WATER TREATMENT CHEMICALS	32,500,000.00	32,500,000.00	8,125,000.00	8,125,000.00	25.0%	24,375,000.00
22020314	EXAMINATION MATERIALS	20,000,000.00	20,000,000.00	5,000,000.00	5,000,000.00	25.0%	15,000,000.00
22020399	OTHER MATERIALS AND SUPPLIES	35,500,000.00	35,500,000.00	8,875,000.00	8,875,000.00	25.0%	26,625,000.00
220204	MAINTENANCE SERVICES - GENERAL	124,750,160.00	124,750,160.00	31,187,540.00	31,187,540.00	25.0%	93,562,620.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	47,750,160.00	47,750,160.00	11,937,540.00	11,937,540.00	25.0%	35,812,620.00
22020402	MAINTENANCE OF OFFICE FURNITURE	8,000,000.00	8,000,000.00	2,000,000.00	2,000,000.00	25.0%	6,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	1,250,000.00	1,250,000.00	25.0%	3,750,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	3,000,000.00	3,000,000.00	750,000.00	750,000.00	25.0%	2,250,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	20,000,000.00	20,000,000.00	5,000,000.00	5,000,000.00	25.0%	15,000,000.00
22020406	OTHER MAINTENANCE SERVICES	21,000,000.00	21,000,000.00	5,250,000.00	5,250,000.00	25.0%	15,750,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	10,000,000.00	10,000,000.00	2,500,000.00	2,500,000.00	25.0%	7,500,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	10,000,000.00	10,000,000.00	2,500,000.00	2,500,000.00	25.0%	7,500,000.00
220205	TRAINING - GENERAL	32,650,000.00	32,650,000.00	8,162,500.00	8,162,500.00	25.0%	24,487,500.00
22020501	LOCAL TRAINING	32,650,000.00	32,650,000.00	8,162,500.00	8,162,500.00	25.0%	24,487,500.00
220206	OTHER SERVICES - GENERAL	150,000,000.00	150,000,000.00	37,500,000.00	37,500,000.00	25.0%	112,500,000.00
22020601	SECURITY SERVICES	115,000,000.00	115,000,000.00	28,750,000.00	28,750,000.00	25.0%	86,250,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	20,000,000.00	20,000,000.00	5,000,000.00	5,000,000.00	25.0%	15,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	15,000,000.00	15,000,000.00	3,750,000.00	3,750,000.00	25.0%	11,250,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,750,000.00	20,750,000.00	5,187,500.00	5,187,500.00	25.0%	15,562,500.00
22020703	LEGAL SERVICES	4,500,000.00	4,500,000.00	1,125,000.00	1,125,000.00	25.0%	3,375,000.00
22020706	SURVEYING SERVICES	4,000,000.00	4,000,000.00	1,000,000.00	1,000,000.00	25.0%	3,000,000.00
22020708	MEDICAL CONSULTING	6,150,000.00	6,150,000.00	1,537,500.00	1,537,500.00	25.0%	4,612,500.00
22020710	RESEARCH AND DOCUMENTATION	2,000,000.00	2,000,000.00	500,000.00	500,000.00	25.0%	1,500,000.00
22020712	OTHER FINANCIAL CONSULTING	4,100,000.00	4,100,000.00	1,025,000.00	1,025,000.00	25.0%	3,075,000.00
220208	FUEL & LUBRICANTS - GENERAL	34,600,200.00	34,600,200.00	8,650,050.00	8,650,050.00	25.0%	25,950,150.00
22020801	MOTOR VEHICLE FUEL COST	10,000,000.00	10,000,000.00	2,500,000.00	2,500,000.00	25.0%	7,500,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	21,600,200.00	21,600,200.00	5,400,050.00	5,400,050.00	25.0%	16,200,150.00
22020803	PLANT / GENERATOR FUEL COST	3,000,000.00	3,000,000.00	750,000.00	750,000.00	25.0%	2,250,000.00
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	3,000,000.00	750,000.00	750,000.00	25.0%	2,250,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	3,000,000.00	750,000.00	750,000.00	25.0%	2,250,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	376,100,200.00	376,100,200.00	94,025,050.00	94,025,050.00	25.0%	282,075,150.00
22021001	REFRESHMENT & MEALS	34,300,000.00	34,300,000.00	8,575,000.00	8,575,000.00	25.0%	25,725,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	32,100,200.00	32,100,200.00	8,025,050.00	8,025,050.00	25.0%	24,075,150.00
22021003	PUBLICITY & ADVERTISEMENTS	9,000,000.00	9,000,000.00	2,250,000.00	2,250,000.00	25.0%	6,750,000.00
22021004	MEDICAL EXPENSES-LOCAL	26,000,000.00	26,000,000.00	6,500,000.00	6,500,000.00	25.0%	19,500,000.00
22021007	WELFARE PACKAGES	170,000,000.00	170,000,000.00	42,500,000.00	42,500,000.00	25.0%	127,500,000.00
22021009	SPORTING ACTIVITIES	10,000,000.00	10,000,000.00	2,500,000.00	2,500,000.00	25.0%	7,500,000.00
22021011	MEDICAL EXPENSES-INTERNATIONAL	67,000,000.00	67,000,000.00	16,750,000.00	16,750,000.00	25.0%	50,250,000.00
22021013	SPECIAL DAYS/CELEBRATIONS	2,700,000.00	2,700,000.00	675,000.00	675,000.00	25.0%	2,025,000.00
22021014	HOSPITALITY EXPENSES	15,000,000.00	15,000,000.00	3,750,000.00	3,750,000.00	25.0%	11,250,000.00
22021019	SYSTEMATIC LAND TITLING COST	10,000,000.00	10,000,000.00	2,500,000.00	2,500,000.00	25.0%	7,500,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	279,853,682.00	339,853,682.00	69,963,420.50	69,963,420.50	20.6%	269,890,261.50
220401	LOCAL GRANTS AND CONTRIBUTIONS	279,853,682.00	339,853,682.00	69,963,420.50	69,963,420.50	20.6%	269,890,261.50
22040109	GRANTS TO COMMUNITIES/NGOS	279,853,682.00	339,853,682.00	69,963,420.50	69,963,420.50	20.6%	269,890,261.50
23	CAPITAL EXPENDITURE	6,884,548,671.00	6,884,548,671.00	184,662,692.20	184,662,692.20	2.7%	6,699,885,978.80
2301	FIXED ASSETS PURCHASED	1,904,727,271.30	1,904,727,271.30	-	-	0.0%	1,904,727,271.30
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,904,727,271.30	1,904,727,271.30	-	-	0.0%	1,904,727,271.30
23010101	PURCHASE / ACQUISITION OF LAND	420,000,000.00	420,000,000.00	-	-	0.0%	420,000,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
23010104	PURCHASE MOTOR CYCLES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	75,272,727.30	75,272,727.30	-	-	0.0%	75,272,727.30
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	505,000,000.00	505,000,000.00	-	-	0.0%	505,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	425,454,544.00	425,454,544.00	-	-	0.0%	425,454,544.00
23010128	PURCHASE OF SECURITY EQUIPMENT	125,000,000.00	125,000,000.00	-	-	0.0%	125,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
2302	CONSTRUCTION / PROVISION	3,213,879,796.61	3,213,879,796.61	164,908,067.57	164,908,067.57	5.1%	3,048,971,729.04
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,213,879,796.61	3,213,879,796.61	164,908,067.57	164,908,067.57	5.1%	3,048,971,729.04
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	339,879,796.61	339,879,796.61	87,000,000.00	87,000,000.00	25.6%	252,879,796.61
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	160,000,000.00	160,000,000.00	7,059,713.01	7,059,713.01	4.4%	152,940,286.99
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020104	CONSTRUCTION / PROVISION OF HOUSING	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	700,000,000.00	700,000,000.00	-	-	0.0%	700,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	380,000,000.00	380,000,000.00	-	-	0.0%	380,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	145,000,000.00	145,000,000.00	-	-	0.0%	145,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	330,000,000.00	330,000,000.00	18,133,768.20	18,133,768.20	5.5%	311,866,231.80
23020124	CONSTRUCTION OF MARKETS/PARKS	142,000,000.00	142,000,000.00	-	-	0.0%	142,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	80,000,000.00	80,000,000.00	52,714,586.36	52,714,586.36	65.9%	27,285,413.64
23020128	OTHER CONSTRUCTION	245,000,000.00	245,000,000.00	-	-	0.0%	245,000,000.00
23020129	EDUCATION CONSTRUCTION ARREARS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
2303	REHABILITATION / REPAIRS	903,000,000.00	903,000,000.00	19,754,624.63	19,754,624.63	2.2%	883,245,375.37
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	903,000,000.00	903,000,000.00	19,754,624.63	19,754,624.63	2.2%	883,245,375.37
23030102	REHABILITATION / REPAIRS - ELECTRICITY	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	185,000,000.00	185,000,000.00	19,754,624.63	19,754,624.63	10.7%	165,245,375.37
23030113	REHABILITATION / REPAIRS - ROADS/CULVERTS	340,000,000.00	340,000,000.00	-	-	0.0%	340,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
23030128	OTHER REHABILITATION	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	381,015,274.34	381,015,274.34	-	-	0.0%	381,015,274.34
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	381,015,274.34	381,015,274.34	-	-	0.0%	381,015,274.34
23040101	TREE PLANTING	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23040102	EROSION & FLOOD CONTROL	361,015,274.34	361,015,274.34	-	-	0.0%	361,015,274.34
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
2305	OTHER CAPITAL PROJECTS	481,926,328.75	481,926,328.75	-	-	0.0%	481,926,328.75
230501	ACQUISITION OF NON TANGIBLE ASSETS	481,926,328.75	481,926,328.75	-	-	0.0%	481,926,328.75
23050104	ANNIVERSARIES/CELEBRATIONS	52,000,000.00	52,000,000.00	-	-	0.0%	52,000,000.00
23050107	MARGIN FOR INCREASE IN COST	204,926,328.75	204,926,328.75	-	-	0.0%	204,926,328.75
23050108	SPECIAL INTERVENTION FUND	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
23050110	PROVISION OF EDUCATIONAL PROGRAMME / ACTIVITIES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23050128	OTHER NON-TANGIBLE ASSETS	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00

Table 9: Total Expenditure by Functional Classification

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Total Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Expenditure	14,086,605,100.00	14,146,605,100.00	1,985,176,799.45	1,985,176,799.45	14.0%	12,161,428,300.55
701	GENERAL PUBLIC SERVICES	2,101,989,666.41	2,101,989,666.41	199,890,834.41	199,890,834.41	9.5%	1,902,098,831.99
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	741,958,192.54	741,958,192.54	160,489,548.14	160,489,548.14	21.6%	581,468,644.41
70111	EXECUTIVE AND LEGISLATIVE ORGANS	114,115,582.40	114,115,582.40	28,528,895.60	28,528,895.60	25.0%	85,586,686.80
70112	FINANCIAL AND FISCAL AFFAIRS	627,842,610.14	627,842,610.14	131,960,652.54	131,960,652.54	21.0%	495,881,957.61
7013	GENERAL SERVICES	1,321,531,473.87	1,321,531,473.87	39,401,286.28	39,401,286.28	3.0%	1,282,130,187.59
70131	GENERAL PERSONNEL SERVICES	905,451,855.20	905,451,855.20	19,612,963.80	19,612,963.80	2.2%	885,838,891.40
70132	OVERALL PLANNING AND STATISTICAL SERVICES	273,585,539.67	273,585,539.67	17,164,802.73	17,164,802.73	6.3%	256,420,736.94
70133	OTHER GENERAL SERVICES	142,494,079.00	142,494,079.00	2,623,519.75	2,623,519.75	1.8%	139,870,559.25
7015	R&D GENERAL PUBLIC SERVICES	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
70151	R&D GENERAL PUBLIC SERVICES	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00
703	PUBLIC ORDER AND SAFETY	483,422,205.11	483,422,205.11	117,692,420.30	117,692,420.30	24.3%	365,729,784.81
7033	LAW COURTS	104,500,000.03	104,500,000.03	1,125,000.00	1,125,000.00	1.1%	103,375,000.03
70331	LAW COURTS	104,500,000.03	104,500,000.03	1,125,000.00	1,125,000.00	1.1%	103,375,000.03
7036	PUBLIC ORDER AND SAFETY N.E.C.	378,922,205.08	378,922,205.08	116,567,420.30	116,567,420.30	30.8%	262,354,784.78
70361	PUBLIC ORDER AND SAFETY N.E.C.	378,922,205.08	378,922,205.08	116,567,420.30	116,567,420.30	30.8%	262,354,784.78
704	ECONOMIC AFFAIRS	1,140,650,070.86	1,140,650,070.86	87,048,881.72	87,048,881.72	7.6%	1,053,601,189.15
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	183,419,990.06	183,419,990.06	6,604,997.52	6,604,997.52	3.6%	176,814,992.55
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	183,419,990.06	183,419,990.06	6,604,997.52	6,604,997.52	3.6%	176,814,992.55
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	718,494,300.35	718,494,300.35	60,759,939.09	60,759,939.09	8.5%	657,734,361.26
70421	AGRICULTURE	677,005,882.56	677,005,882.56	50,387,834.64	50,387,834.64	7.4%	626,618,047.92
70422	FORESTRY	33,223,109.77	33,223,109.77	8,305,777.44	8,305,777.44	25.0%	24,917,332.33
70423	FISHING AND HUNTING	8,265,308.02	8,265,308.02	2,066,327.01	2,066,327.01	25.0%	6,198,981.02
7045	TRANSPORT	198,735,780.45	198,735,780.45	19,683,945.11	19,683,945.11	9.9%	179,051,835.34
70451	ROAD TRANSPORT	198,735,780.45	198,735,780.45	19,683,945.11	19,683,945.11	9.9%	179,051,835.34
7048	R & D ECONOMIC AFFAIRS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
7049	ECONOMIC AFFAIRS N.E.C	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70491	ECONOMIC AFFAIRS N.E.C.	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
705	ENVIRONMENTAL PROTECTION	475,054,923.06	475,054,923.06	11,009,912.18	11,009,912.18	2.3%	464,045,010.88
7051	WASTE MANAGEMENT	44,039,648.72	44,039,648.72	11,009,912.18	11,009,912.18	25.0%	33,029,736.54
70511	WASTE MANAGEMENT	44,039,648.72	44,039,648.72	11,009,912.18	11,009,912.18	25.0%	33,029,736.54
7052	WASTE WATER MANAGEMENT	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
70521	WASTE WATER MANAGEMENT	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
7053	POLLUTION ABATEMENT	361,015,274.34	361,015,274.34	-	-	0.0%	361,015,274.34
70531	POLLUTION ABATEMENT	361,015,274.34	361,015,274.34	-	-	0.0%	361,015,274.34
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	2,048,064,138.45	2,048,064,138.45	111,674,102.18	111,674,102.18	5.5%	1,936,390,036.27
7061	HOUSING DEVELOPMENT	69,223,725.17	69,223,725.17	12,305,931.29	12,305,931.29	17.8%	56,917,793.88
70611	HOUSING DEVELOPMENT	69,223,725.17	69,223,725.17	12,305,931.29	12,305,931.29	17.8%	56,917,793.88
7062	COMMUNITY DEVELOPMENT	1,065,573,262.11	1,065,573,262.11	10,203,028.54	10,203,028.54	1.0%	1,055,370,233.57
70621	COMMUNITY DEVELOPMENT	1,065,573,262.11	1,065,573,262.11	10,203,028.54	10,203,028.54	1.0%	1,055,370,233.57
7063	WATER SUPPLY	148,280,647.67	148,280,647.67	12,070,161.92	12,070,161.92	8.1%	136,210,485.75
70631	WATER SUPPLY	148,280,647.67	148,280,647.67	12,070,161.92	12,070,161.92	8.1%	136,210,485.75
7064	STREET LIGHTING	494,986,503.50	494,986,503.50	77,094,980.44	77,094,980.44	15.6%	417,891,523.07

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Total Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
70641	STREET LIGHTING	494,986,503.50	494,986,503.50	77,094,980.44	77,094,980.44	15.6%	417,891,523.07
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	270,000,000.00	270,000,000.00	-	-	0.0%	270,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	270,000,000.00	270,000,000.00	-	-	0.0%	270,000,000.00
707	HEALTH	1,434,601,795.97	1,494,601,795.97	253,650,448.99	253,650,448.99	17.0%	1,240,951,346.98
7072	OUTPATIENT SERVICES	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
70721	GENERAL MEDICAL SERVICES	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
7074	PUBLIC HEALTH SERVICES	1,022,748,113.97	1,022,748,113.97	200,687,028.49	200,687,028.49	19.6%	822,061,085.48
70741	PUBLIC HEALTH SERVICES	1,022,748,113.97	1,022,748,113.97	200,687,028.49	200,687,028.49	19.6%	822,061,085.48
7075	R & D HEALTH	211,853,682.00	271,853,682.00	52,963,420.50	52,963,420.50	19.5%	218,890,261.50
70751	R & D HEALTH	211,853,682.00	271,853,682.00	52,963,420.50	52,963,420.50	19.5%	218,890,261.50
708	RECREATION, CULTURE AND RELIGION	198,528,791.91	198,528,791.91	20,132,197.98	20,132,197.98	10.1%	178,396,593.93
7081	RECREATIONAL AND SPORTING SERVICES	49,047,164.57	49,047,164.57	11,011,791.14	11,011,791.14	22.5%	38,035,373.43
70811	RECREATIONAL AND SPORTING SERVICES	49,047,164.57	49,047,164.57	11,011,791.14	11,011,791.14	22.5%	38,035,373.43
7082	CULTURAL SERVICES	124,481,627.34	124,481,627.34	9,120,406.84	9,120,406.84	7.3%	115,361,220.51
70821	CULTURAL SERVICES	124,481,627.34	124,481,627.34	9,120,406.84	9,120,406.84	7.3%	115,361,220.51
7086	RECREATION, CULTURE AND RELIGION N.E.C.	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
709	EDUCATION	5,672,161,426.47	5,672,161,426.47	1,090,294,981.25	1,090,294,981.25	19.2%	4,581,866,445.22
7091	PRE-PRIMARY AND PRIMARY EDUCATION	4,720,996,488.60	4,720,996,488.60	1,087,503,746.78	1,087,503,746.78	23.0%	3,633,492,741.82
70912	PRIMARY EDUCATION	4,720,996,488.60	4,720,996,488.60	1,087,503,746.78	1,087,503,746.78	23.0%	3,633,492,741.82
7094	TERTIARY EDUCATION	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	511,164,937.87	511,164,937.87	2,791,234.47	2,791,234.47	0.5%	508,373,703.40
70951	EDUCATION NOT DEFINABLE BY LEVEL	511,164,937.87	511,164,937.87	2,791,234.47	2,791,234.47	0.5%	508,373,703.40
7098	EDUCATION N.E.C.	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
70981	EDUCATION N.E.C.	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
710	SOCIAL PROTECTION	532,132,081.76	532,132,081.76	93,783,020.44	93,783,020.44	17.6%	438,349,061.32
7104	FAMILY AND CHILDREN	377,132,081.76	377,132,081.76	93,783,020.44	93,783,020.44	24.9%	283,349,061.32
71041	FAMILY AND CHILDREN	377,132,081.76	377,132,081.76	93,783,020.44	93,783,020.44	24.9%	283,349,061.32
7105	UNEMPLOYMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
71051	UNEMPLOYMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7107	SOCIAL EXCLUSION N.E.C	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
71071	SOCIAL EXCLUSION N.E.C.	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7109	SOCIAL PROTECTION N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
71091	SOCIAL PROTECTION N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00

Table 10: Personnel Expenditure by Functional Classification

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	5,629,652,187.00	5,629,652,187.00	1,407,413,046.75	1,407,413,046.75	25.0%	4,222,239,140.25
701	GENERAL PUBLIC SERVICES	585,443,337.66	585,443,337.66	146,360,834.41	146,360,834.41	25.0%	439,082,503.24
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	512,408,192.54	512,408,192.54	128,102,048.14	128,102,048.14	25.0%	384,306,144.41
70111	EXECUTIVE AND LEGISLATIVE ORGANS	25,865,582.40	25,865,582.40	6,466,395.60	6,466,395.60	25.0%	19,399,186.80
70112	FINANCIAL AND FISCAL AFFAIRS	486,542,610.14	486,542,610.14	121,635,652.54	121,635,652.54	25.0%	364,906,957.61
7013	GENERAL SERVICES	73,035,145.12	73,035,145.12	18,258,786.28	18,258,786.28	25.0%	54,776,358.84
70131	GENERAL PERSONNEL SERVICES	41,551,855.20	41,551,855.20	10,387,963.80	10,387,963.80	25.0%	31,163,891.40
70132	OVERALL PLANNING AND STATISTICAL SERVICES	23,509,210.92	23,509,210.92	5,877,302.73	5,877,302.73	25.0%	17,631,908.19
70133	OTHER GENERAL SERVICES	7,974,079.00	7,974,079.00	1,993,519.75	1,993,519.75	25.0%	5,980,559.25
703	PUBLIC ORDER AND SAFETY	3,269,681.20	3,269,681.20	817,420.30	817,420.30	25.0%	2,452,260.90
7036	PUBLIC ORDER AND SAFETY N.E.C.	3,269,681.20	3,269,681.20	817,420.30	817,420.30	25.0%	2,452,260.90
70361	PUBLIC ORDER AND SAFETY N.E.C.	3,269,681.20	3,269,681.20	817,420.30	817,420.30	25.0%	2,452,260.90
704	ECONOMIC AFFAIRS	61,745,526.86	61,745,526.86	15,436,381.72	15,436,381.72	25.0%	46,309,145.15
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	9,419,990.06	9,419,990.06	2,354,997.52	2,354,997.52	25.0%	7,064,992.55
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	9,419,990.06	9,419,990.06	2,354,997.52	2,354,997.52	25.0%	7,064,992.55
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	28,689,756.35	28,689,756.35	7,172,439.09	7,172,439.09	25.0%	21,517,317.26
70421	AGRICULTURE	22,801,338.56	22,801,338.56	5,700,334.64	5,700,334.64	25.0%	17,101,003.92
70422	FORESTRY	3,223,109.77	3,223,109.77	805,777.44	805,777.44	25.0%	2,417,332.33
70423	FISHING AND HUNTING	2,665,308.02	2,665,308.02	666,327.01	666,327.01	25.0%	1,998,981.02
7045	TRANSPORT	23,635,780.45	23,635,780.45	5,908,945.11	5,908,945.11	25.0%	17,726,835.34
70451	ROAD TRANSPORT	23,635,780.45	23,635,780.45	5,908,945.11	5,908,945.11	25.0%	17,726,835.34
705	ENVIRONMENTAL PROTECTION	21,739,648.72	21,739,648.72	5,434,912.18	5,434,912.18	25.0%	16,304,736.54
7051	WASTE MANAGEMENT	21,739,648.72	21,739,648.72	5,434,912.18	5,434,912.18	25.0%	16,304,736.54
70511	WASTE MANAGEMENT	21,739,648.72	21,739,648.72	5,434,912.18	5,434,912.18	25.0%	16,304,736.54
706	HOUSING AND COMMUNITY AMMENITIES	33,934,138.45	33,934,138.45	8,483,534.61	8,483,534.61	25.0%	25,450,603.84
7061	HOUSING DEVELOPMENT	13,543,725.17	13,543,725.17	3,385,931.29	3,385,931.29	25.0%	10,157,793.88
70611	HOUSING DEVELOPMENT	13,543,725.17	13,543,725.17	3,385,931.29	3,385,931.29	25.0%	10,157,793.88
7062	COMMUNITY DEVELOPMENT	11,573,262.11	11,573,262.11	2,893,315.53	2,893,315.53	25.0%	8,679,946.58
70621	COMMUNITY DEVELOPMENT	11,573,262.11	11,573,262.11	2,893,315.53	2,893,315.53	25.0%	8,679,946.58
7063	WATER SUPPLY	2,330,647.67	2,330,647.67	582,661.92	582,661.92	25.0%	1,747,985.75
70631	WATER SUPPLY	2,330,647.67	2,330,647.67	582,661.92	582,661.92	25.0%	1,747,985.75
7064	STREET LIGHTING	6,486,503.50	6,486,503.50	1,621,625.88	1,621,625.88	25.0%	4,864,877.63
70641	STREET LIGHTING	6,486,503.50	6,486,503.50	1,621,625.88	1,621,625.88	25.0%	4,864,877.63
707	HEALTH	705,948,113.97	705,948,113.97	176,487,028.49	176,487,028.49	25.0%	529,461,085.48
7074	PUBLIC HEALTH SERVICES	705,948,113.97	705,948,113.97	176,487,028.49	176,487,028.49	25.0%	529,461,085.48
70741	PUBLIC HEALTH SERVICES	705,948,113.97	705,948,113.97	176,487,028.49	176,487,028.49	25.0%	529,461,085.48
708	RECREATION, CULTURE AND RELIGION	24,828,791.91	24,828,791.91	6,207,197.98	6,207,197.98	25.0%	18,621,593.93
7081	RECREATIONAL AND SPORTING SERVICES	7,047,164.57	7,047,164.57	1,761,791.14	1,761,791.14	25.0%	5,285,373.43
70811	RECREATIONAL AND SPORTING SERVICES	7,047,164.57	7,047,164.57	1,761,791.14	1,761,791.14	25.0%	5,285,373.43
7082	CULTURAL SERVICES	17,781,627.34	17,781,627.34	4,445,406.84	4,445,406.84	25.0%	13,336,220.51
70821	CULTURAL SERVICES	17,781,627.34	17,781,627.34	4,445,406.84	4,445,406.84	25.0%	13,336,220.51
709	EDUCATION	4,182,111,066.47	4,182,111,066.47	1,045,527,766.62	1,045,527,766.62	25.0%	3,136,583,299.85
7091	PRE-PRIMARY AND PRIMARY EDUCATION	4,179,946,128.60	4,179,946,128.60	1,044,986,532.15	1,044,986,532.15	25.0%	3,134,959,596.45
70912	PRIMARY EDUCATION	4,179,946,128.60	4,179,946,128.60	1,044,986,532.15	1,044,986,532.15	25.0%	3,134,959,596.45
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,164,937.87	2,164,937.87	541,234.47	541,234.47	25.0%	1,623,703.40
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,164,937.87	2,164,937.87	541,234.47	541,234.47	25.0%	1,623,703.40
710	SOCIAL PROTECTION	10,631,881.76	10,631,881.76	2,657,970.44	2,657,970.44	25.0%	7,973,911.32
7104	FAMILY AND CHILDREN	10,631,881.76	10,631,881.76	2,657,970.44	2,657,970.44	25.0%	7,973,911.32
71041	FAMILY AND CHILDREN	10,631,881.76	10,631,881.76	2,657,970.44	2,657,970.44	25.0%	7,973,911.32

Table 11: Overhead Expenditure by Functional Classification

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Overhead and Other Recurrent Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Overhead Expenditure	1,572,404,242.00	1,632,404,242.00	393,101,060.50	393,101,060.50	24.1%	1,239,303,181.50
701	GENERAL PUBLIC SERVICES	214,120,000.00	214,120,000.00	53,530,000.00	53,530,000.00	25.0%	1605900000.0%
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	129,550,000.00	129,550,000.00	32,387,500.00	32,387,500.00	25.0%	97,162,500.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	88,250,000.00	88,250,000.00	22,062,500.00	22,062,500.00	25.0%	66,187,500.00
70112	FINANCIAL AND FISCAL AFFAIRS	41,300,000.00	41,300,000.00	10,325,000.00	10,325,000.00	25.0%	30,975,000.00
7013	GENERAL SERVICES	84,570,000.00	84,570,000.00	21,142,500.00	21,142,500.00	25.0%	63,427,500.00
70131	GENERAL PERSONNEL SERVICES	36,900,000.00	36,900,000.00	9,225,000.00	9,225,000.00	25.0%	27,675,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	45,150,000.00	45,150,000.00	11,287,500.00	11,287,500.00	25.0%	33,862,500.00
70133	OTHER GENERAL SERVICES	2,520,000.00	2,520,000.00	630,000.00	630,000.00	25.0%	1,890,000.00
703	PUBLIC ORDER AND SAFETY	119,500,000.00	119,500,000.00	29,875,000.00	29,875,000.00	25.0%	896250000.0%
7033	LAW COURTS	4,500,000.00	4,500,000.00	1,125,000.00	1,125,000.00	25.0%	3,375,000.00
70331	LAW COURTS	4,500,000.00	4,500,000.00	1,125,000.00	1,125,000.00	25.0%	3,375,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	115,000,000.00	115,000,000.00	28,750,000.00	28,750,000.00	25.0%	86,250,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	115,000,000.00	115,000,000.00	28,750,000.00	28,750,000.00	25.0%	86,250,000.00
704	ECONOMIC AFFAIRS	286,450,000.00	286,450,000.00	71,612,500.00	71,612,500.00	25.0%	2148375000.0%
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	17,000,000.00	17,000,000.00	4,250,000.00	4,250,000.00	25.0%	12,750,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	17,000,000.00	17,000,000.00	4,250,000.00	4,250,000.00	25.0%	12,750,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	214,350,000.00	214,350,000.00	53,587,500.00	53,587,500.00	25.0%	160,762,500.00
70421	AGRICULTURE	178,750,000.00	178,750,000.00	44,687,500.00	44,687,500.00	25.0%	134,062,500.00
70422	FORESTRY	30,000,000.00	30,000,000.00	7,500,000.00	7,500,000.00	25.0%	22,500,000.00
70423	FISHING AND HUNTING	5,600,000.00	5,600,000.00	1,400,000.00	1,400,000.00	25.0%	4,200,000.00
7045	TRANSPORT	55,100,000.00	55,100,000.00	13,775,000.00	13,775,000.00	25.0%	41,325,000.00
70451	ROAD TRANSPORT	55,100,000.00	55,100,000.00	13,775,000.00	13,775,000.00	25.0%	41,325,000.00
705	ENVIRONMENTAL PROTECTION	22,300,000.00	22,300,000.00	5,575,000.00	5,575,000.00	25.0%	167250000.0%
7051	WASTE MANAGEMENT	22,300,000.00	22,300,000.00	5,575,000.00	5,575,000.00	25.0%	16,725,000.00
70511	WASTE MANAGEMENT	22,300,000.00	22,300,000.00	5,575,000.00	5,575,000.00	25.0%	16,725,000.00
706	HOUSING AND COMMUNITY AMMENITIES	101,130,000.00	101,130,000.00	25,282,500.00	25,282,500.00	25.0%	7584750000.0%
7061	HOUSING DEVELOPMENT	35,680,000.00	35,680,000.00	8,920,000.00	8,920,000.00	25.0%	26,760,000.00
70611	HOUSING DEVELOPMENT	35,680,000.00	35,680,000.00	8,920,000.00	8,920,000.00	25.0%	26,760,000.00
7062	COMMUNITY DEVELOPMENT	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
70621	COMMUNITY DEVELOPMENT	1,000,000.00	1,000,000.00	250,000.00	250,000.00	25.0%	750,000.00
7063	WATER SUPPLY	45,950,000.00	45,950,000.00	11,487,500.00	11,487,500.00	25.0%	34,462,500.00
70631	WATER SUPPLY	45,950,000.00	45,950,000.00	11,487,500.00	11,487,500.00	25.0%	34,462,500.00
7064	STREET LIGHTING	18,500,000.00	18,500,000.00	4,625,000.00	4,625,000.00	25.0%	13,875,000.00
70641	STREET LIGHTING	18,500,000.00	18,500,000.00	4,625,000.00	4,625,000.00	25.0%	13,875,000.00
707	HEALTH	308,653,682.00	308,653,682.00	77,163,420.50	77,163,420.50	20.9%	29149026150.0%
7074	PUBLIC HEALTH SERVICES	96,800,000.00	96,800,000.00	24,200,000.00	24,200,000.00	25.0%	72,600,000.00
70741	PUBLIC HEALTH SERVICES	96,800,000.00	96,800,000.00	24,200,000.00	24,200,000.00	25.0%	72,600,000.00
7075	R & D HEALTH	211,853,682.00	211,853,682.00	52,963,420.50	52,963,420.50	19.5%	218,890,261.50
70751	R & D HEALTH	211,853,682.00	211,853,682.00	52,963,420.50	52,963,420.50	19.5%	218,890,261.50
708	RECREATION, CULTURE AND RELIGION	55,700,000.00	55,700,000.00	13,925,000.00	13,925,000.00	25.0%	4177500000.0%
7081	RECREATIONAL AND SPORTING SERVICES	37,000,000.00	37,000,000.00	9,250,000.00	9,250,000.00	25.0%	27,750,000.00
70811	RECREATIONAL AND SPORTING SERVICES	37,000,000.00	37,000,000.00	9,250,000.00	9,250,000.00	25.0%	27,750,000.00
7082	CULTURAL SERVICES	18,700,000.00	18,700,000.00	4,675,000.00	4,675,000.00	25.0%	14,025,000.00
70821	CULTURAL SERVICES	18,700,000.00	18,700,000.00	4,675,000.00	4,675,000.00	25.0%	14,025,000.00
709	EDUCATION	100,050,360.00	100,050,360.00	25,012,590.00	25,012,590.00	25.0%	7503777000.0%
7091	PRE-PRIMARY AND PRIMARY EDUCATION	91,050,360.00	91,050,360.00	22,762,590.00	22,762,590.00	25.0%	68,287,770.00
70912	PRIMARY EDUCATION	91,050,360.00	91,050,360.00	22,762,590.00	22,762,590.00	25.0%	68,287,770.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	9,000,000.00	9,000,000.00	2,250,000.00	2,250,000.00	25.0%	6,750,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	9,000,000.00	9,000,000.00	2,250,000.00	2,250,000.00	25.0%	6,750,000.00
710	SOCIAL PROTECTION	364,500,200.00	364,500,200.00	91,125,050.00	91,125,050.00	25.0%	27337515000.0%
7104	FAMILY AND CHILDREN	364,500,200.00	364,500,200.00	91,125,050.00	91,125,050.00	25.0%	273,375,150.00
71041	FAMILY AND CHILDREN	364,500,200.00	364,500,200.00	91,125,050.00	91,125,050.00	25.0%	273,375,150.00

Table 12: Capital Expenditure by Functional Classification

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Capital Expenditure	6,884,548,671.00	6,884,548,671.00	184,662,692.20	184,662,692.20	2.7%	6,699,885,978.80
701	GENERAL PUBLIC SERVICES	1,302,426,328.75	1,302,426,328.75	-	-	0.0%	1,302,426,328.75
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7013	GENERAL SERVICES	1,163,926,328.75	1,163,926,328.75	-	-	0.0%	1,163,926,328.75
70131	GENERAL PERSONNEL SERVICES	827,000,000.00	827,000,000.00	-	-	0.0%	827,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	204,926,328.75	204,926,328.75	-	-	0.0%	204,926,328.75
70133	OTHER GENERAL SERVICES	132,000,000.00	132,000,000.00	-	-	0.0%	132,000,000.00
7015	R&D GENERAL PUBLIC SERVICES	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
70151	R&D GENERAL PUBLIC SERVICES	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
7016	GENERAL PUBLIC SERVICES N.E.C.	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00
703	PUBLIC ORDER AND SAFETY	360,652,523.91	360,652,523.91	87,000,000.00	87,000,000.00	24.1%	273,652,523.91
7033	LAW COURTS	100,000,000.03	100,000,000.03	-	-	0.0%	100,000,000.03
70331	LAW COURTS	100,000,000.03	100,000,000.03	-	-	0.0%	100,000,000.03
7036	PUBLIC ORDER AND SAFETY N.E.C.	260,652,523.88	260,652,523.88	87,000,000.00	87,000,000.00	33.4%	173,652,523.88
70361	PUBLIC ORDER AND SAFETY N.E.C.	260,652,523.88	260,652,523.88	87,000,000.00	87,000,000.00	33.4%	173,652,523.88
704	ECONOMIC AFFAIRS	792,454,544.00	792,454,544.00	-	-	0.0%	792,454,544.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	157,000,000.00	157,000,000.00	-	-	0.0%	157,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	157,000,000.00	157,000,000.00	-	-	0.0%	157,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	475,454,544.00	475,454,544.00	-	-	0.0%	475,454,544.00
70421	AGRICULTURE	475,454,544.00	475,454,544.00	-	-	0.0%	475,454,544.00
7045	TRANSPORT	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
70451	ROAD TRANSPORT	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
7048	R & D ECONOMIC AFFAIRS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
7049	ECONOMIC AFFAIRS N.E.C	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70491	ECONOMIC AFFAIRS N.E.C.	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
705	ENVIRONMENTAL PROTECTION	431,015,274.34	431,015,274.34	-	-	0.0%	431,015,274.34
7052	WASTE WATER MANAGEMENT	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
70521	WASTE WATER MANAGEMENT	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
7053	POLLUTION ABATEMENT	361,015,274.34	361,015,274.34	-	-	0.0%	361,015,274.34
70531	POLLUTION ABATEMENT	361,015,274.34	361,015,274.34	-	-	0.0%	361,015,274.34

319118 - GWALE Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
7056	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,913,000,000.00	1,913,000,000.00	77,908,067.57	77,908,067.57	4.1%	1,835,091,932.43
7061	HOUSING DEVELOPMENT	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
70611	HOUSING DEVELOPMENT	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
7062	COMMUNITY DEVELOPMENT	1,053,000,000.00	1,053,000,000.00	7,059,713.01	7,059,713.01	0.7%	1,045,940,286.99
70621	COMMUNITY DEVELOPMENT	1,053,000,000.00	1,053,000,000.00	7,059,713.01	7,059,713.01	0.7%	1,045,940,286.99
7063	WATER SUPPLY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
70631	WATER SUPPLY	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7064	STREET LIGHTING	470,000,000.00	470,000,000.00	70,848,354.56	70,848,354.56	15.1%	399,151,645.44
70641	STREET LIGHTING	470,000,000.00	470,000,000.00	70,848,354.56	70,848,354.56	15.1%	399,151,645.44
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	270,000,000.00	270,000,000.00	-	-	0.0%	270,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	270,000,000.00	270,000,000.00	-	-	0.0%	270,000,000.00
707	HEALTH	420,000,000.00	420,000,000.00	-	-	0.0%	420,000,000.00
7072	OUTPATIENT SERVICES	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
70721	GENERAL MEDICAL SERVICES	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
7074	PUBLIC HEALTH SERVICES	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
70741	PUBLIC HEALTH SERVICES	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
708	RECREATION, CULTURE AND RELIGION	118,000,000.00	118,000,000.00	-	-	0.0%	118,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7082	CULTURAL SERVICES	88,000,000.00	88,000,000.00	-	-	0.0%	88,000,000.00
70821	CULTURAL SERVICES	88,000,000.00	88,000,000.00	-	-	0.0%	88,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
709	EDUCATION	1,390,000,000.00	1,390,000,000.00	19,754,624.63	19,754,624.63	1.4%	1,370,245,375.37
7091	PRE-PRIMARY AND PRIMARY EDUCATION	450,000,000.00	450,000,000.00	19,754,624.63	19,754,624.63	4.4%	430,245,375.37
70912	PRIMARY EDUCATION	450,000,000.00	450,000,000.00	19,754,624.63	19,754,624.63	4.4%	430,245,375.37
7094	TERTIARY EDUCATION	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
7098	EDUCATION N.E.C.	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
70981	EDUCATION N.E.C	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00
710	SOCIAL PROTECTION	157,000,000.00	157,000,000.00	-	-	0.0%	157,000,000.00
7104	FAMILY AND CHILDREN	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
71041	FAMILY AND CHILDREN	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
7105	UNEMPLOYMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
71051	UNEMPLOYMENT	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7107	SOCIAL EXCLUSION N.E.C	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
71071	SOCIAL EXCLUSION N.E.C.	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7109	SOCIAL PROTECTION N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
71091	SOCIAL PROTECTION N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00

2.E Expenditure by Programme Classification

Table 13: Total Expenditure by Programme Classification

319118 - GWALE 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 ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
Total Capital Expenditure		-	6,884,548,671.00	184,662,692.20	184,662,692.20	2.7%
011100100300 - Special Service Unit Office	CONSTRUCTION OF NEIGHBORHOOD WATCH DIVISIONAL OFFICE	-	190,652,523.88	87,000,000.00	87,000,000.00	45.6%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land (Comporsation of 1No.Haouse at Dorayi Ward	-	20,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Compensation of Land / Purchase of Land (40 Duplex, 36 Houses, Shops at Mad	-	400,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement of Office Buildings (One 1 Block for Councils)	-	30,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement of Residential Buildings 4 Set of Exucutive Chairs	-	7,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Motor Vehicles (Emirate Council)	-	11,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Office Furniture/Fittings 5pcs of Cabinate & Dcoration	-	10,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Computers (to Treasury, PRS, and Personnel Departments)	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Computer Printers (to Treasury, PRS, and Personnel Departmen	-	10,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Solar Street Light 5pcs at Diso Ward	-	10,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Power Generating Set 1No of Sumic 3000kv for Office use	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Residential Furniture 2 Set of Cousing Chairs & Wadrop Bride f	-	2,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Health/Medical Equipment at Dorayi Primary Health Care at Daus	-	100,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Teaching/Learning Aid Equipment (Books and other materials for	-	150,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Sporting / Gaming Equipment (For Youth Sports)	-	10,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Agricultural Equipment for Irrigation farming system e.g Irrigatio	-	150,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Security Equipment 50 Touch Light, and other Some Matarials	-	50,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Deasel Supply to Water Treatment Plant for sustenance of Wate	-	65,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Tricycle 1No. Of Adaidata for Empowerment of youth	-	5,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Agricultural Equipment & Grains for Distribution of foods	-	100,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of seeds for agricultural to improve farmers in Gwale, Gyaranya, G/	-	100,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Vehicles to 4 emirates councils Corollar 2026 Model	-	37,000,000.00	-	-	0.0%
016100700100 - Legal Services	CONTRUCTION/RONOVATION OF MAGISTRATE AND SHARIA COURT JUDGES	-	72,727,272.73	-	-	0.0%
016100700100 - Legal Services	PROCUREMENT OF OFFICIAL VEHICLES FOR MAGISTRATE AND SHARIA COURT	-	27,272,727.30	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Construction / Provision Of Agricultural Facilities E.g Chemicals, Seeds and 50pcs	-	80,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	PROCUREMENT OF FERTILIZER	-	22,727,272.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	PROCUREMENT OF GRAIN CROPS	-	22,727,272.00	-	-	0.0%
021500300100 - Agric. Services	Procurement of Soil Nutralizer	-	30,000,000.00	-	-	0.0%
022000100100 - Treasurer	Payment of liabilities	-	100,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Office Buildings (Furnishing of Imamu Wali)	-	6,500,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision of Residential Buildings (Emirate House) 4No. Blocks and P	-	40,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Electricity (3No. Of Transformer at Gwale, Gyaranya &	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Housing (2No. Houses for Community Improvement in t	-	7,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of 3 seater Toilet at Mandawari Primary Schools	-	5,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction / Provision Of Sporting Facilities 10 Set of Jersey for Gwale youth spo	-	5,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction / Provision Of Infrastructure (joint project)	-	40,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction / Provision Of security Building (Vigilient group) 1No. Block at Doray	-	70,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction Of Traffic /Street Lights at 15pcs G/Duste, 15pcs Gyaraya, &20 pcs	-	150,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Installation of 300wats of Soler /Street Lights at Dandolo grave yer	-	30,000,000.00	18,133,768.20	18,133,768.20	60.4%
023400200100 - HOD Works	Construction of (1) Block at Kuntau Islamiyya School (Dorayi)	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction Of Traffic /Street Lights at 10 Woards across Gwale L.G	-	150,000,000.00	-	-	0.0%
023400200100 - HOD Works	Re- Construction of 1 Block of Malam Sidi Yaro Mosque & Islamiyya School	-	80,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of Vocational Centers at Goron Dutse	-	300,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 1No. Of Mosque and Islamiyya at S/Nagge A	-	100,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction Of Markets/Parks/ (a) 3 Markets at Granya, G/dutse, Kofar Na'isa (	-	142,000,000.00	-	-	0.0%
023400200100 - HOD Works	General renovation of 10 Juma'at Mosque at 10 Wards	-	100,000,000.00	-	-	0.0%
023400200100 -	Construction Of Power Generating Plants (Independent power project)	-	-	-	-	-

319118 - GWALE 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 ()	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
023400200100 - HOD Works	Inter lock of 555 Mts Gwale, Diso, Mandawari, Dandago G/Dutse, S/Nagge, and G	-	100,000,000.00	7,059,713.01	7,059,713.01	7.1%
023400200100 - HOD Works	Construction of Drainage (at 10 words across G. L) 130mts Gwale, 150Mts Diso, 2	-	500,000,000.00	-	-	0.0%
023400200100 -	Construction of road from Shago Tara Jaen to Diga 150Mts	-	-	-	-	-
023400200100 -	Construction of 153Mys Road form Dahiru Bauchi School to Kataiga Kabuga	-	-	-	-	-
023400200100 - HOD Works	Construction/Renovation of Local govt. Secretariat , L.E.A Secritariat & Gwale His	-	380,000,000.00	-	-	0.0%
023400200100 -	Construction of rural roads (a) road from Gwale police station to Dan dago (b) ro	-	-	-	-	-
023400200100 - HOD Works	Construction of rural access road (RAMP)	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation/Repairs- Markets/Parks Rijiyar Zaki Merket and Rijiyar Zaki Motor F	-	15,000,000.00	-	-	0.0%
023400200100 -	Construction of Road from Gidan Kankara to INEC Yan Hayis to B.U.K Road	-	-	-	-	-
023400300100 - Road	Rehabilitation / Repairs - Roads	-	120,000,000.00	-	-	0.0%
023400500100 - Electrical	Rehabilitation/Repairs - Electricity at LG Secretariat, LEA Secretarit & DausayiPHC	-	50,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation / Repairs Of Office Buildings Chairman Office & DPM Office	-	30,000,000.00	-	-	0.0%
023800200100 -	Construction Of ICT Infrastructures at G/Dutse Ward	-	-	-	-	-
023800200100 - HOD Planning, Research & Statistics	Construction of Zauran Sulhu	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Machanise boreholes/ 5 Machanise and Hand pump each Wards	-	100,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Inter lock from Abba Dandago behind Dandago Primary School Sabontiti Mandaw	-	15,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Inter lock from Sani Buhari resdent to Jakara Maternity Gyaranya	-	10,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Sustainable Development Goals (SDG's)	-	15,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Contribution for the supply of diesel to water Treatment plant for sustenance of V	-	65,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Provision for the Fondation Year Programme (FYP)	-	2,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs - Housing In Isamic Heath Clinics	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs - Water Facilities	-	25,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs Of Boundaries Fencing Wall at Goron Dutse Ward	-	6,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs- Traffic /Street Lights at Tudun Yola Kabuga Ward	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs Of Cemeteries Gwale Yan Alewa Gwale Ward Fencing Wal	-	25,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs- ICT Infrastructures at Dorayi Babba Dorayi ward	-	12,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation of Irrigation Facilities 1No. Of Irrigation Machine	-	10,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of 250mtr Road from Sani Buhari Mosque 'yar meshinkafi to Sharu M	-	120,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of 15o Mts Road at Malam merigar Fata Street.	-	100,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Tree Planting	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Poverty Alleviation Scheme L.G empowerment of women and Youth	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Capital Commitment Fund (Containjency)	-	204,926,328.75	-	-	0.0%
051700300100 - HOD Community and Social Development	Construction/Provision Of Cemeteries/ Drainages and Solar Street Light at (a) t	-	80,000,000.00	52,714,586.36	52,714,586.36	65.9%
051700300100 - HOD Community and Social Development	L.G empowerment of women and youth	-	50,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Rehabilitation/Repairs - Public Schools, Primary School.	-	185,000,000.00	19,754,624.63	19,754,624.63	10.7%
051700700100 - Information Youth, Culture & Sport	PROCUREMENT OF ABBA GIDA GIDA COMPUTER BASED TESTS (CBT)	-	500,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	1% Contribution to KHETHFUND	-	35,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction/Provision Of Hospitals/Health Centres across (Charity PHC, Jaen PH	-	120,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Rehabilitation/Repairs-Hospitals/Health Centres (Dausayi, K/Na'isa/ Aisami, Ja'en	-	150,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring ar	Construction/Provision Of Water Facilities (5No. Of Hand Borehole in Gyaranya, G	-	100,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring ar	Construction/Provision Of Water Facilities/ from G/dutse to Gyaranya, 'Yan meshi	-	100,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring ar	Construction of 5 Public Convinience at G/dutse, Dorayi, Gyaranya	-	30,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring ar	Erosion & Flood Control (Drainages/Culverts) (a) Culverts at all 10 Wards across	-	361,015,274.34	-	-	0.0%
053500200100 -	Wildlife Conservation	-	-	-	-	-