



Gwarzo Local Government

BUDGET IMPLEMENTATION REPORT QUARTER Q1 2026

Date of Publication April, 2026

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1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Gwarzo 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.

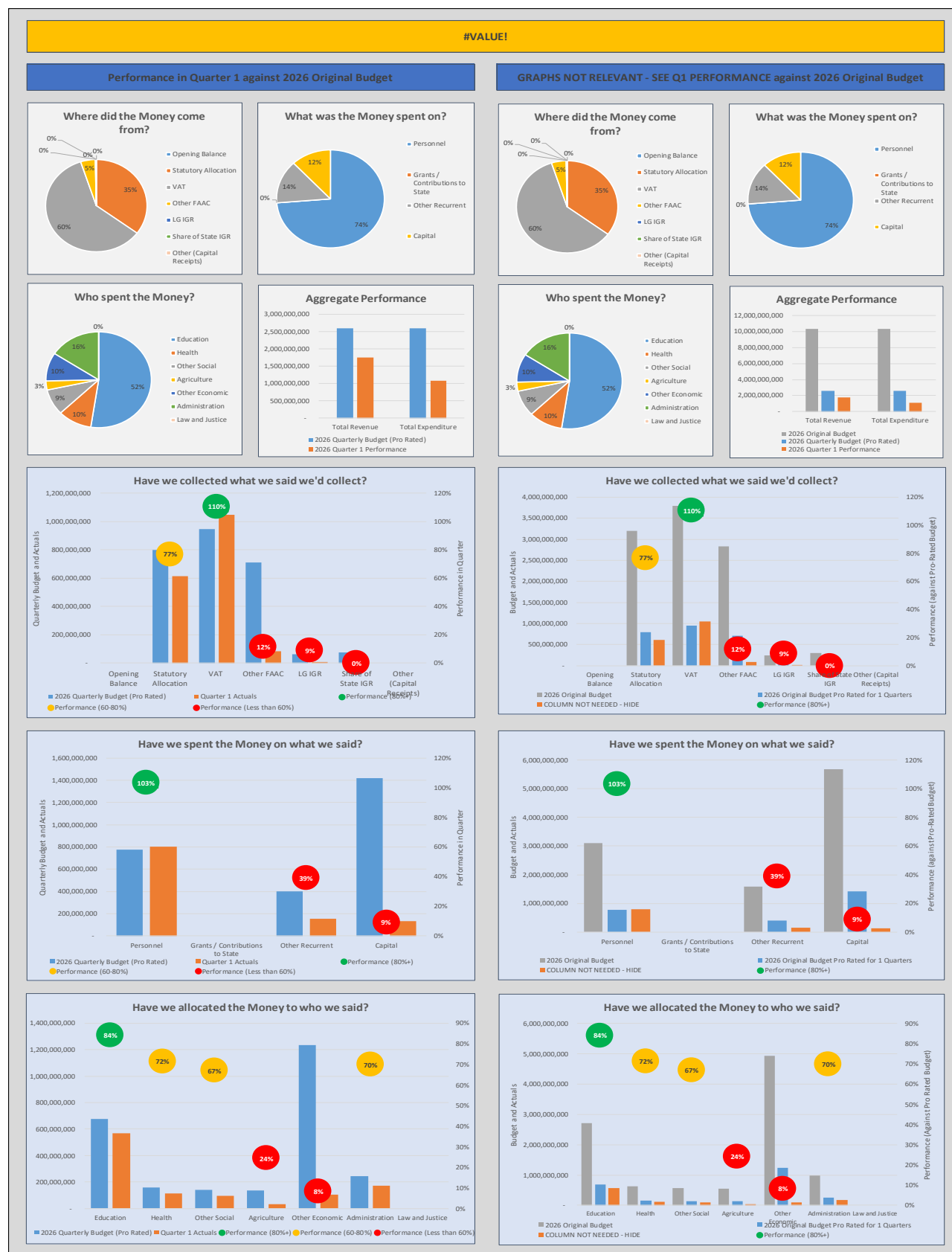
The core economic classifications, as per the National Chart of Accounts (NCOA) refer to:

- 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

#N/A					
Revenue by Economic	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Opening Balance	-	-	-		
Statutory Allocation	#N/A	#N/A	#N/A		
VAT	#N/A	#N/A	#N/A		
Other FAAC	-	-	-		
LG IGR	#N/A	#N/A	#N/A		
Share of State IGR	-	-	-		
Other (Capital Receipts)	-	-	-		
Total Revenue	#N/A	#N/A	#N/A		
Expenditure by Economic	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Personnel	#N/A	#N/A	#N/A		
Grants / Contributions to State	-	-	-		
Other Recurrent	#N/A	#N/A	#N/A		
Capital	#N/A	#N/A	#N/A		
Total Expenditure	#N/A	#N/A	#N/A		
Expenditure by Sector	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Education	#N/A	#N/A	#N/A		
Health	#N/A	#N/A	#N/A		
Other Social	#N/A	#N/A	#N/A		
Agriculture	#N/A	#N/A	#N/A		
Other Economic	#N/A	#N/A	#N/A		
Administration	#N/A	#N/A	#N/A		
Law and Justice	-	-	-		
Total Expenditure	#N/A	#N/A	#N/A		
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

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
Opening Balance	-	-	-	-		
Recurrent Revenue	10,373,488,268.83	10,373,488,268.83	1,748,043,841.00	1,748,043,841.00	16.9%	8,625,444,427.83
11 - GOVERNMENT SHARE OF FAAC	9,824,906,119.83	9,824,906,119.83	1,742,629,641.00	1,742,629,641.00	17.7%	8,082,276,478.83
12 - INDEPENDENT REVENUE	548,582,149.00	548,582,149.00	5,414,200.00	5,414,200.00	1.0%	543,167,949.00
Recurrent Expenditure	4,702,153,815.00	4,702,153,815.00	958,507,744.57	958,507,744.57	20.4%	3,743,646,070.43
21 - PERSONNEL COST	3,107,333,815.00	3,107,333,815.00	802,772,658.27	802,772,658.27	25.8%	2,304,561,156.73
22 - OTHER RECURRENT COSTS	1,594,820,000.00	1,594,820,000.00	155,735,086.30	155,735,086.30	9.8%	1,439,084,913.70
Transfer to Capital Account	5,671,334,453.83	5,671,334,453.83	789,536,096.43	789,536,096.43		4,881,798,357.40
Capital Receipts	-	-	-	-		-
13 - AID AND GRANTS	-	-	-	-		-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-		-
23 - CAPITAL EXPENDITURE	5,671,334,453.83	5,671,334,453.83	130,508,412.43	130,508,412.43	2.3%	5,540,826,041.40
Total Revenue (including OB)	10,373,488,268.83	10,373,488,268.83	1,748,043,841.00	1,748,043,841.00	16.9%	8,625,444,427.83
Total Expenditure	10,373,488,268.83	10,373,488,268.83	1,089,016,157.00	1,089,016,157.00	10.5%	9,284,472,111.83
Closing Balance	-	-	659,027,684.00	659,027,684.00		- 659,027,684.00

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Revenue by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Revenue	10,373,488,268.83	10,373,488,268.83	1,748,043,841.00	1,748,043,841.00	16.9%	8,625,444,427.83
010000000000	Administration Sector	165,314,000.00	165,314,000.00	2,490,000.00	2,490,000.00	1.5%	162,824,000.00
011100000000	Chairman Office	600,000.00	600,000.00	120,000.00	120,000.00	20.0%	480,000.00
011100100100	Chairman Office	600,000.00	600,000.00	120,000.00	120,000.00	20.0%	480,000.00
012500000000	Personnel Management Office	164,714,000.00	164,714,000.00	2,370,000.00	2,370,000.00	1.4%	162,344,000.00
012500200100	Chief Personnel Officer (CPO)	164,714,000.00	164,714,000.00	2,370,000.00	2,370,000.00	1.4%	162,344,000.00
020000000000	Economic Sector	9,895,135,550.83	9,895,135,550.83	1,743,311,841.00	1,743,311,841.00	17.6%	8,151,823,709.83
021500000000	Agriculture & Natural Resources	3,865,000.00	3,865,000.00	-	-	0.0%	3,865,000.00
021500200100	HOD Agriculture & Natural Resources	3,200,000.00	3,200,000.00	-	-	0.0%	3,200,000.00
021500300100	Agric. Services	30,000.00	30,000.00	-	-	0.0%	30,000.00
021500400100	Forestry	30,000.00	30,000.00	-	-	0.0%	30,000.00
021500500100	Veterinary	605,000.00	605,000.00	-	-	0.0%	605,000.00
022000000000	Treasury Department	9,887,845,550.83	9,887,845,550.83	1,743,211,841.00	1,743,211,841.00	17.6%	8,144,633,709.83
022000100100	Treasurer	289,688,431.00	289,688,431.00	62,610,347.77	62,610,347.77	21.6%	227,078,083.23
022000200100	Revenue Section	9,598,157,119.83	9,598,157,119.83	1,680,601,493.23	1,680,601,493.23	17.5%	7,917,555,626.60
023400000000	Works, Housing & Transport Depa	3,425,000.00	3,425,000.00	100,000.00	100,000.00	2.9%	3,325,000.00
023400200100	HOD Works	450,000.00	450,000.00	100,000.00	100,000.00	22.2%	350,000.00
023400400100	Mechanical	2,975,000.00	2,975,000.00	-	-	0.0%	2,975,000.00
050000000000	Social Sector	313,038,718.00	313,038,718.00	2,242,000.00	2,242,000.00	0.7%	310,796,718.00
051700000000	Education, Community and Social	8,780,000.00	8,780,000.00	2,240,000.00	2,240,000.00	25.5%	6,540,000.00
051700300100	HOD Community and Social Developme	8,680,000.00	8,680,000.00	2,208,000.00	2,208,000.00	25.4%	6,472,000.00
051700700100	Information Youth, Culture & Sport	100,000.00	100,000.00	32,000.00	32,000.00	32.0%	68,000.00
052100000000	Primary Healthcare Department	140,000.00	140,000.00	-	-	0.0%	140,000.00
052100200100	Primary Healthcare Coordinator	140,000.00	140,000.00	-	-	0.0%	140,000.00
053500000000	Water, Environment, Sanitation a	304,118,718.00	304,118,718.00	2,000.00	2,000.00	0.0%	304,116,718.00
053500200100	HOD Water, Environment, Sanitation a	60,000.00	60,000.00	-	-	0.0%	60,000.00
053500400100	Environmental, Sanitation and Hygiene	304,058,718.00	304,058,718.00	2,000.00	2,000.00	0.0%	304,056,718.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
1	REVENUE	10,373,488,268.83	10,373,488,268.83	1,748,043,841.00	1,748,043,841.00	16.9%	8,625,444,427.83
11	GOVERNMENT SHARE OF FAAC	9,824,906,119.83	9,824,906,119.83	1,742,629,641.00	1,742,629,641.00	17.7%	8,082,276,478.83
1101	GOVERNMENT SHARE OF FAAC	9,824,906,119.83	9,824,906,119.83	1,742,629,641.00	1,742,629,641.00	17.7%	8,082,276,478.83
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	3,198,280,060.00	3,198,280,060.00	614,538,273.03	614,538,273.03	19.2%	2,583,741,786.97
11010101	STATUTORY ALLOCATION	3,198,280,060.00	3,198,280,060.00	614,538,273.03	614,538,273.03	19.2%	2,583,741,786.97
110102	LOCAL GOVERNMENT SHARE OF VAT	3,788,930,769.00	3,788,930,769.00	1,046,209,883.48	1,046,209,883.48	27.6%	2,742,720,885.52
11010201	SHARE OF VAT	3,788,930,769.00	3,788,930,769.00	1,046,209,883.48	1,046,209,883.48	27.6%	2,742,720,885.52
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,837,695,290.83	2,837,695,290.83	81,881,484.49	81,881,484.49	2.9%	2,755,813,806.34
11010302	EXCESS NON-OIL	234,765,000.00	234,765,000.00	62,028,147.77	62,028,147.77	26.4%	172,736,852.23
11010303	EXCHANGE GAIN	190,550,000.00	190,550,000.00	-	-	0.0%	190,550,000.00
11010304	ECOLOGICAL FUND	108,720,128.83	108,720,128.83	19,853,336.72	19,853,336.72	18.3%	88,866,792.11
11010305	Electronic Money Transfer Levy (EMTL)	302,071,939.00	302,071,939.00	-	-	0.0%	302,071,939.00
11010399	OTHER FAAC DISTRIBUTION	2,001,588,223.00	2,001,588,223.00	-	-	0.0%	2,001,588,223.00
12	INDEPENDENT REVENUE	548,582,149.00	548,582,149.00	5,414,200.00	5,414,200.00	1.0%	543,167,949.00
1201	TAX REVENUE	38,183,431.00	38,183,431.00	-	-	0.0%	38,183,431.00
120103	OTHER TAXES	38,183,431.00	38,183,431.00	-	-	0.0%	38,183,431.00
12010301	Capital Gains Tax (Individual) - Main	27,183,431.00	27,183,431.00	-	-	0.0%	27,183,431.00
12010324	Tenament Rates	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
12010325	Penalty on Tenament Rates	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
1202	Non-Tax Revenue	510,398,718.00	510,398,718.00	5,414,200.00	5,414,200.00	1.1%	504,984,518.00
120201	Licenses	15,763,000.00	15,763,000.00	2,186,200.00	2,186,200.00	13.9%	13,576,800.00
12020108	Barkery House license	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020111	Cart/truck licenses	4,000,000.00	4,000,000.00	780,000.00	780,000.00	19.5%	3,220,000.00
12020114	Dried Fish/Meat License	3,000,000.00	3,000,000.00	1,050,000.00	1,050,000.00	35.0%	1,950,000.00
12020119	Produce Buying License	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020121	Abattoir/Slaughter License	600,000.00	600,000.00	120,000.00	120,000.00	20.0%	480,000.00
12020124	Cinematography License	120,000.00	120,000.00	-	-	0.0%	120,000.00
12020126	Trade Permit License	90,000.00	90,000.00	-	-	0.0%	90,000.00
12020127	Advertisement License	300,000.00	300,000.00	100,000.00	100,000.00	33.3%	200,000.00
12020128	Approval of Building plan License	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020131	Battery charger licenses	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020133	Blacksmith workshop licenses	100,000.00	100,000.00	10,200.00	10,200.00	10.2%	89,800.00
12020134	Block making machine fees	220,000.00	220,000.00	16,000.00	16,000.00	7.3%	204,000.00

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
12020138	Butchers License	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020139	Clock/watch Repairs license	15,000.00	15,000.00	-	-	0.0%	15,000.00
12020140	Cloth Dyners licenses	10,000.00	10,000.00	2,000.00	2,000.00	20.0%	8,000.00
12020141	Cold room licenses	32,000.00	32,000.00	-	-	0.0%	32,000.00
12020142	Control of Noise Permit License	45,000.00	45,000.00	32,000.00	32,000.00	71.1%	13,000.00
12020143	Corn Grinding mill licenses	55,000.00	55,000.00	-	-	0.0%	55,000.00
12020144	Dislodging of septic Tank charges	30,000.00	30,000.00	-	-	0.0%	30,000.00
12020145	Environment sanitation Service License	300,000.00	300,000.00	76,000.00	76,000.00	25.3%	224,000.00
12020146	Electric/Radio/TV Workshop License	30,000.00	30,000.00	-	-	0.0%	30,000.00
12020147	Entertainment Drumming & Temporary both permit License	15,000.00	15,000.00	-	-	0.0%	15,000.00
12020148	Felling of Trees License	85,000.00	85,000.00	-	-	0.0%	85,000.00
12020150	Hair Dressing/Barbing Saloon License	60,000.00	60,000.00	-	-	0.0%	60,000.00
12020151	Impounding of Animal License	35,000.00	35,000.00	-	-	0.0%	35,000.00
12020152	Ingredients Grinding License	35,000.00	35,000.00	-	-	0.0%	35,000.00
12020153	kiosk license	350,000.00	350,000.00	-	-	0.0%	350,000.00
12020154	Local Hair Barbing/ plaiting license	16,000.00	16,000.00	-	-	0.0%	16,000.00
12020155	Marriage Registration License	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020157	Motor mach/cash wash licenses	135,000.00	135,000.00	-	-	0.0%	135,000.00
12020162	Painting, Spraying and Sign Writing Workshop	270,000.00	270,000.00	-	-	0.0%	270,000.00
12020165	Pety Trader	25,000.00	25,000.00	-	-	0.0%	25,000.00
12020166	Photo Studio License	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020167	Photostat/Typing Institute License	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020169	Registration of Septic tank and Dislodging License	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020172	Rice Mill/Cassava grinding License	120,000.00	120,000.00	-	-	0.0%	120,000.00
12020174	Sand/Granite/Iron Rod Seller License	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
12020176	sewing Institute License	900,000.00	900,000.00	-	-	0.0%	900,000.00
12020178	Vaults License	900,000.00	900,000.00	-	-	0.0%	900,000.00
12020179	Vehicle Spare Parts License	15,000.00	15,000.00	-	-	0.0%	15,000.00
12020180	Vulcanizer License	15,000.00	15,000.00	-	-	0.0%	15,000.00
12020181	Welding Machine License	25,000.00	25,000.00	-	-	0.0%	25,000.00
12020182	wood making /carpentry workshop	30,000.00	30,000.00	-	-	0.0%	30,000.00
12020184	Bathing House License	25,000.00	25,000.00	-	-	0.0%	25,000.00
120204	Fees-Main	183,054,000.00	183,054,000.00	3,228,000.00	3,228,000.00	1.8%	179,826,000.00
12020403	Slaughter Slab Fees	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020404	Irrigation Land Fees	250,000.00	250,000.00	-	-	0.0%	250,000.00

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
12020405	Tender Fees	154,029,000.00	154,029,000.00	2,370,000.00	2,370,000.00	1.5%	151,659,000.00
12020408	Private Schools Registration	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020413	Private Hospital & Clinic Inspection Fees	115,000.00	115,000.00	-	-	0.0%	115,000.00
12020416	Registration of Youth Clubs	60,000.00	60,000.00	-	-	0.0%	60,000.00
12020418	Survey Fees	2,000,000.00	2,000,000.00	250,000.00	250,000.00	12.5%	1,750,000.00
12020422	Non-Refundable Application for Land	120,000.00	120,000.00	-	-	0.0%	120,000.00
12020424	Change of Purpose	860,000.00	860,000.00	378,000.00	378,000.00	44.0%	482,000.00
12020427	Registration of Private Clinics	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020431	Registration of Self-Help Group	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020438	Safety (petrol station)	1,000,000.00	1,000,000.00	230,000.00	230,000.00	23.0%	770,000.00
12020448	Tenders Processing Fees	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020449	Trade cattle License	200,000.00	200,000.00	-	-	0.0%	200,000.00
12020454	Veterinary Clinic Treatment Fee	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020456	local indigene certificate	520,000.00	520,000.00	-	-	0.0%	520,000.00
12020458	General Contractor Registration fees	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020465	Market Fees	3,200,000.00	3,200,000.00	-	-	0.0%	3,200,000.00
12020466	Motor Park Fees	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020467	Cattle Market Fees	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020468	Shop & Shopping Fees	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
120207	Earnings -Main	4,700,000.00	4,700,000.00	-	-	0.0%	4,700,000.00
12020705	Farm Plot Charges	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
12020706	Animal Tractor Charges	1,700,000.00	1,700,000.00	-	-	0.0%	1,700,000.00
12020711	Change of Ownership Charges	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
120208	RENT ON LAND AND OTHERS - GENERAL	6,250,000.00	6,250,000.00	-	-	0.0%	6,250,000.00
12020808	Rent on Government Properties	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
12020810	(Customery) Right of Occupancy	250,000.00	250,000.00	-	-	0.0%	250,000.00
12020812	Commission on transfer of plot	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
120213	RE-IMBURSEMENT GENERAL	300,631,718.00	300,631,718.00	-	-	0.0%	300,631,718.00
12021301	LOCAL GOVERNMENT SHARE OF STATE IGR	300,631,718.00	300,631,718.00	-	-	0.0%	300,631,718.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Total Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Expenditure	10,373,488,268.83	10,373,488,268.83	1,089,016,157.00	1,089,016,157.00	10.5%	9,284,472,111.83
010000000000	Administration Sector	982,868,964.91	982,868,964.91	171,777,641.19	171,777,641.19	17.5%	811,091,323.72
011000000000	Chairman Office	450,075,352.28	450,075,352.28	113,124,232.96	113,124,232.96	25.1%	336,951,119.32
011100100100	Chairman Office	126,878,328.80	126,878,328.80	1,605,138.36	1,605,138.36	1.3%	125,273,190.44
011100100200	Vice Chairman Office	8,023,671.60	8,023,671.60	936,095.02	936,095.02	11.7%	7,087,576.58
011100100300	Special Service Unit Office	234,313,286.88	234,313,286.88	101,324,325.33	101,324,325.33	43.2%	132,988,961.55
011100100400	Special Advisers	76,158,960.00	76,158,960.00	8,885,212.00	8,885,212.00	11.7%	67,273,748.00
011100100500	Special Assistants	440,342.00	440,342.00	51,373.23	51,373.23	11.7%	388,968.77
011100600100	Internal Audit Office	4,260,763.00	4,260,763.00	322,089.02	322,089.02	7.6%	3,938,673.98
011200000000	Legislative Council	114,771,608.00	114,771,608.00	8,898,354.27	8,898,354.27	7.8%	105,873,253.73
011200300100	Legislative Council	101,434,272.00	101,434,272.00	7,342,331.73	7,342,331.73	7.2%	94,091,940.27
011200400100	House Leader	7,869,706.00	7,869,706.00	918,132.37	918,132.37	11.7%	6,951,573.63
011200500100	Deputy House Leader	5,467,630.00	5,467,630.00	637,890.17	637,890.17	11.7%	4,829,739.83
016100000000	Office of Secretary to the Local Government	116,717,869.03	116,717,869.03	958,751.38	958,751.38	0.8%	115,759,117.65
016100100100	Office of Secretary to the Local Government	14,717,869.00	14,717,869.00	958,751.38	958,751.38	6.5%	13,759,117.62
016100700100	Legal Services	102,000,000.03	102,000,000.03	-	-	0.0%	102,000,000.03
012500000000	Personnel Management Office	301,304,135.60	301,304,135.60	48,796,302.58	48,796,302.58	16.2%	252,507,833.02
012500100100	Office of the Director Personnel Management	12,560,763.00	12,560,763.00	322,089.02	322,089.02	2.6%	12,238,673.98
012500200100	Chief Personnel Officer (CPO)	288,743,372.60	288,743,372.60	48,474,213.57	48,474,213.57	16.8%	240,269,159.03
020000000000	Economic Sector	5,475,758,769.69	5,475,758,769.69	137,808,129.79	137,808,129.79	2.5%	5,337,950,639.90
021500000000	Agriculture & Natural Resources	544,768,022.37	544,768,022.37	33,244,113.92	33,244,113.92	6.1%	511,523,908.45
021500100100	Office of the Supervisory Councilor Agriculture & Natural	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
021500200100	HOD Agriculture & Natural Resources	536,550,153.37	536,550,153.37	32,285,362.54	32,285,362.54	6.0%	504,264,790.83
022000000000	Treasury Department	374,509,272.00	374,509,272.00	79,406,016.48	79,406,016.48	21.2%	295,103,255.52
022000100100	Treasurer	374,509,272.00	374,509,272.00	79,406,016.48	79,406,016.48	21.2%	295,103,255.52
023400000000	Works, Housing & Transport Department	2,060,165,380.85	2,060,165,380.85	9,129,175.88	9,129,175.88	0.4%	2,051,036,204.97
023400100100	Office of the Supervisory Councilor Works, Housing & Tr	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
023400200100	HOD Works	2,051,947,511.85	2,051,947,511.85	8,170,424.50	8,170,424.50	0.4%	2,043,777,087.35
023800000000	Planning, Reseach & Statistics	2,496,316,094.47	2,496,316,094.47	16,028,823.50	16,028,823.50	0.6%	2,480,287,270.97
023800100100	Office of the Supervisory Councilor Planning, Research &	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
023800200100	HOD Planning, Research & Statistics	2,488,098,225.47	2,488,098,225.47	15,070,072.12	15,070,072.12	0.6%	2,473,028,153.35
050000000000	Social Sector	3,914,860,534.23	3,914,860,534.23	779,430,386.02	779,430,386.02	19.9%	3,135,430,148.21
051700000000	Education, Community and Social Development De	2,711,817,807.23	2,711,817,807.23	570,719,942.51	570,719,942.51	21.0%	2,141,097,864.72
051700100100	Office of the Supervisory Councilor Education	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
051700200100	Office of the Supervisory Councilor Community	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
051700300100	HOD Community and Social Development	656,672,555.00	656,672,555.00	67,673,896.64	67,673,896.64	10.3%	588,998,658.36
051700400100	Local Government Primary Education	1,538,709,514.23	1,538,709,514.23	501,128,543.10	501,128,543.10	32.6%	1,037,580,971.13
051700700100	Information Youth, Culture & Sport	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
052100000000	Primary Healthcare Department	635,335,979.00	635,335,979.00	113,602,239.57	113,602,239.57	17.9%	521,733,739.43
052100100100	Office of the Supervisory Councilor Primary Healthcare	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
052100200100	Primary Healthcare Coordinator	627,118,110.00	627,118,110.00	112,643,488.18	112,643,488.18	18.0%	514,474,621.82
053500000000	Water, Environment, Sanitation and Hygiene (Mor	211,425,298.00	211,425,298.00	13,699,618.10	13,699,618.10	6.5%	197,725,679.90
053500100100	Office of the Supervisory Councilor, Water, Environment	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monit	203,207,429.00	203,207,429.00	12,740,866.72	12,740,866.72	6.3%	190,466,562.28
055100000000	District Administration	356,281,450.00	356,281,450.00	81,408,585.84	81,408,585.84	22.8%	274,872,864.16
055100100100	District Administration	62,000,000.00	62,000,000.00	47,075,750.01	47,075,750.01	75.9%	14,924,249.99
055100200100	Traditional Rulers	294,281,450.00	294,281,450.00	34,332,835.83	34,332,835.83	11.7%	259,948,614.17

Table 5: Personnel Expenditure by Administrative Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	3,107,333,815.00	3,107,333,815.00	802,772,658.27	802,772,658.27	25.8%	2,304,561,156.73
010000000000	Administration Sector	307,413,640.40	307,413,640.40	35,864,924.71	35,864,924.71	11.7%	271,548,715.69
011100000000	Chairman Office	105,902,828.40	105,902,828.40	12,355,329.98	12,355,329.98	11.7%	93,547,498.42
011100100100	Chairman Office	13,758,328.80	13,758,328.80	1,605,138.36	1,605,138.36	11.7%	12,153,190.44
011100100200	Vice Chairman Office	8,023,671.60	8,023,671.60	936,095.02	936,095.02	11.7%	7,087,576.58
011100100300	Special Service Unit Office	4,760,763.00	4,760,763.00	555,422.35	555,422.35	11.7%	4,205,340.65
011100100400	Special Advisers	76,158,960.00	76,158,960.00	8,885,212.00	8,885,212.00	11.7%	67,273,748.00
011100100500	Special Assistants	440,342.00	440,342.00	51,373.23	51,373.23	11.7%	388,968.77
011100600100	Internal Audit Office	2,760,763.00	2,760,763.00	322,089.02	322,089.02	11.7%	2,438,673.98
011200000000	Legislative Council	76,271,608.00	76,271,608.00	8,898,354.27	8,898,354.27	11.7%	67,373,253.73
011200300100	Legislative Council	62,934,272.00	62,934,272.00	7,342,331.73	7,342,331.73	11.7%	55,591,940.27
011200400100	House Leader	7,869,706.00	7,869,706.00	918,132.37	918,132.37	11.7%	6,951,573.63
011200500100	Deputy House Leader	5,467,630.00	5,467,630.00	637,890.17	637,890.17	11.7%	4,829,739.83
016100000000	Office of Secretary to the Local Government	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
016100100100	Office of Secretary to the Local Government	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
012500000000	Personnel Management Office	117,021,335.00	117,021,335.00	13,652,489.08	13,652,489.08	11.7%	103,368,845.92
012500100100	Office of the Director Personnel Management	2,760,763.00	2,760,763.00	322,089.02	322,089.02	11.7%	2,438,673.98
012500200100	Chief Personnel Officer (CPO)	114,260,572.00	114,260,572.00	13,330,400.07	13,330,400.07	11.7%	100,930,171.93
020000000000	Economic Sector	527,559,640.37	527,559,640.37	98,590,196.11	98,590,196.11	18.7%	428,969,444.26
021500000000	Agriculture & Natural Resources	61,313,478.37	61,313,478.37	7,153,239.14	7,153,239.14	11.7%	54,160,239.23
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
021500200100	HOD Agriculture & Natural Resources	53,095,609.37	53,095,609.37	6,194,487.76	6,194,487.76	11.7%	46,901,121.61
022000000000	Treasury Department	354,009,272.00	354,009,272.00	78,342,653.13	78,342,653.13	22.1%	275,666,618.87
022000100100	Treasurer	354,009,272.00	354,009,272.00	78,342,653.13	78,342,653.13	22.1%	275,666,618.87
023400000000	Works, Housing & Transport Department	78,250,079.00	78,250,079.00	9,129,175.88	9,129,175.88	11.7%	69,120,903.12
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
023400200100	HOD Works	70,032,210.00	70,032,210.00	8,170,424.50	8,170,424.50	11.7%	61,861,785.50
023800000000	Planning, Research & Statistics	33,986,811.00	33,986,811.00	3,965,127.95	3,965,127.95	11.7%	30,021,683.05
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
023800200100	HOD Planning, Research & Statistics	25,768,942.00	25,768,942.00	3,006,376.57	3,006,376.57	11.7%	22,762,565.43
050000000000	Social Sector	2,272,360,534.23	2,272,360,534.23	668,317,537.45	668,317,537.45	29.4%	1,604,042,996.78
051700000000	Education, Community and Social Development Department	1,586,317,807.23	1,586,317,807.23	506,682,843.95	506,682,843.95	31.9%	1,079,634,963.28
051700100100	Office of the Supervisory Councilor Education	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
051700200100	Office of the Supervisory Councilor Community	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
051700300100	HOD Community and Social Development	31,172,555.00	31,172,555.00	3,636,798.08	3,636,798.08	11.7%	27,535,756.92
051700400100	Local Government Primary Education	1,538,709,514.23	1,538,709,514.23	501,128,543.10	501,128,543.10	32.6%	1,037,580,971.13
052100000000	Primary Healthcare Department	274,335,979.00	274,335,979.00	113,602,239.57	113,602,239.57	41.4%	160,733,739.43
052100100100	Office of the Supervisory Councilor Primary Healthcare	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
052100200100	Primary Healthcare Coordinator	266,118,110.00	266,118,110.00	112,643,488.18	112,643,488.18	42.3%	153,474,621.82
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and E	117,425,298.00	117,425,298.00	13,699,618.10	13,699,618.10	11.7%	103,725,679.90
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and	8,217,869.00	8,217,869.00	958,751.38	958,751.38	11.7%	7,259,117.62
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Eval	109,207,429.00	109,207,429.00	12,740,866.72	12,740,866.72	11.7%	96,466,562.28
055100000000	District Administration	294,281,450.00	294,281,450.00	34,332,835.83	34,332,835.83	11.7%	259,948,614.17
055100200100	Traditional Rulers	294,281,450.00	294,281,450.00	34,332,835.83	34,332,835.83	11.7%	259,948,614.17

Table 6: Overhead Expenditure by Administrative Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Overhead and Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Overhead Expenditure	1,594,820,000.00	1,594,820,000.00	155,735,086.30	155,735,086.30	9.8%	1,439,084,913.70
010000000000	Administration Sector	337,820,000.00	337,820,000.00	17,467,999.60	17,467,999.60	5.2%	320,352,000.40
011100000000	Chairman Office	153,520,000.00	153,520,000.00	-	-	0.0%	153,520,000.00
011100100100	Chairman Office	113,120,000.00	113,120,000.00	-	-	0.0%	113,120,000.00
011100100300	Special Service Unit Office	38,900,000.00	38,900,000.00	-	-	0.0%	38,900,000.00
011100600100	Internal Audit Office	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
011200000000	Legislative Council	38,500,000.00	38,500,000.00	-	-	0.0%	38,500,000.00
011200300100	Legislative Council	38,500,000.00	38,500,000.00	-	-	0.0%	38,500,000.00
016100000000	Office of Secretary to the Local Government	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
016100100100	Office of Secretary to the Local Government	6,500,000.00	6,500,000.00	-	-	0.0%	6,500,000.00
016100700100	Legal Services	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
012500000000	Personnel Management Office	137,300,000.00	137,300,000.00	17,467,999.60	17,467,999.60	12.7%	119,832,000.40
012500100100	Office of the Director Personnel Management	9,800,000.00	9,800,000.00	-	-	0.0%	9,800,000.00
012500200100	Chief Personnel Officer (CPO)	127,500,000.00	127,500,000.00	17,467,999.60	17,467,999.60	13.7%	110,032,000.40
020000000000	Economic Sector	389,500,000.00	389,500,000.00	27,154,238.13	27,154,238.13	7.0%	362,345,761.87
021500000000	Agriculture & Natural Resources	258,000,000.00	258,000,000.00	26,090,874.78	26,090,874.78	10.1%	231,909,125.22
021500200100	HOD Agriculture & Natural Resources	258,000,000.00	258,000,000.00	26,090,874.78	26,090,874.78	10.1%	231,909,125.22
022000000000	Treasury Department	20,500,000.00	20,500,000.00	1,063,363.35	1,063,363.35	5.2%	19,436,636.65
022000100100	Treasurer	20,500,000.00	20,500,000.00	1,063,363.35	1,063,363.35	5.2%	19,436,636.65
023400000000	Works, Housing & Transport Department	56,500,000.00	56,500,000.00	-	-	0.0%	56,500,000.00
023400200100	HOD Works	56,500,000.00	56,500,000.00	-	-	0.0%	56,500,000.00
023800000000	Planning, Research & Statistics	54,500,000.00	54,500,000.00	-	-	0.0%	54,500,000.00
023800200100	HOD Planning, Research & Statistics	54,500,000.00	54,500,000.00	-	-	0.0%	54,500,000.00
050000000000	Social Sector	867,500,000.00	867,500,000.00	111,112,848.57	111,112,848.57	12.8%	756,387,151.43
051700000000	Education, Community and Social Development	617,500,000.00	617,500,000.00	64,037,098.56	64,037,098.56	10.4%	553,462,901.44
051700300100	HOD Community and Social Development	617,500,000.00	617,500,000.00	64,037,098.56	64,037,098.56	10.4%	553,462,901.44
052100000000	Primary Healthcare Department	94,000,000.00	94,000,000.00	-	-	0.0%	94,000,000.00
052100200100	Primary Healthcare Coordinator	94,000,000.00	94,000,000.00	-	-	0.0%	94,000,000.00
053500000000	Water, Environment, Sanitation and Hygiene (M	94,000,000.00	94,000,000.00	-	-	0.0%	94,000,000.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Mo	94,000,000.00	94,000,000.00	-	-	0.0%	94,000,000.00
055100000000	District Administration	62,000,000.00	62,000,000.00	47,075,750.01	47,075,750.01	75.9%	14,924,249.99
055100100100	District Administration	62,000,000.00	62,000,000.00	47,075,750.01	47,075,750.01	75.9%	14,924,249.99

Table 7: Capital Expenditure by Administrative Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Capital Expenditure	5,671,334,453.83	5,671,334,453.83	130,508,412.43	130,508,412.43	2.3%	5,540,826,041.40
010000000000	Administration Sector	337,635,324.51	337,635,324.51	118,444,716.88	118,444,716.88	35.1%	219,190,607.63
011100000000	Chairman Office	190,652,523.88	190,652,523.88	100,768,902.98	100,768,902.98	52.9%	89,883,620.90
011100100300	Special Service Unit Office	190,652,523.88	190,652,523.88	100,768,902.98	100,768,902.98	52.9%	89,883,620.90
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	46,982,800.60	46,982,800.60	17,675,813.90	17,675,813.90	37.6%	29,306,986.70
012500200100	Chief Personnel Officer (CPO)	46,982,800.60	46,982,800.60	17,675,813.90	17,675,813.90	37.6%	29,306,986.70
020000000000	Economic Sector	4,558,699,129.32	4,558,699,129.32	12,063,695.55	12,063,695.55	0.3%	4,546,635,433.77
021500000000	Agriculture & Natural Resources	225,454,544.00	225,454,544.00	-	-	0.0%	225,454,544.00
021500200100	HOD Agriculture & Natural Resources	225,454,544.00	225,454,544.00	-	-	0.0%	225,454,544.00
023400000000	Works, Housing & Transport Department	1,925,415,301.85	1,925,415,301.85	-	-	0.0%	1,925,415,301.85
023400200100	HOD Works	1,925,415,301.85	1,925,415,301.85	-	-	0.0%	1,925,415,301.85
023800000000	Planning, Research & Statistics	2,407,829,283.47	2,407,829,283.47	12,063,695.55	12,063,695.55	0.5%	2,395,765,587.92
023800200100	HOD Planning, Research & Statistics	2,407,829,283.47	2,407,829,283.47	12,063,695.55	12,063,695.55	0.5%	2,395,765,587.92
050000000000	Social Sector	775,000,000.00	775,000,000.00	-	-	0.0%	775,000,000.00
051700000000	Education, Community and Social Development Department	508,000,000.00	508,000,000.00	-	-	0.0%	508,000,000.00
051700300100	HOD Community and Social Development	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
051700700100	Information Youth, Culture & Sport	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
052100000000	Primary Healthcare Department	267,000,000.00	267,000,000.00	-	-	0.0%	267,000,000.00
052100200100	Primary Healthcare Coordinator	267,000,000.00	267,000,000.00	-	-	0.0%	267,000,000.00

2.D Expenditure by Economic Classification

Table 8: Total Expenditure by Economic Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
2	EXPENDITURES	10,373,488,268.83	10,373,488,268.83	1,089,016,157.00	1,089,016,157.00	10.5%	9,284,472,111.83
21	PERSONNEL COST	3,107,333,815.00	3,107,333,815.00	802,772,658.27	802,772,658.27	25.8%	2,304,561,156.73
2101	SALARY	2,313,870,581.60	2,313,870,581.60	673,160,376.31	673,160,376.31	29.1%	1,640,710,205.29
210101	SALARIES AND WAGES	2,313,870,581.60	2,313,870,581.60	673,160,376.31	673,160,376.31	29.1%	1,640,710,205.29
21010101	SALARY	2,313,870,581.60	2,313,870,581.60	673,160,376.31	673,160,376.31	29.1%	1,640,710,205.29
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	773,542,997.40	773,542,997.40	127,288,254.43	127,288,254.43	16.5%	646,254,742.97
210201	ALLOWANCES	475,432,611.40	475,432,611.40	55,467,138.00	55,467,138.00	11.7%	419,965,473.40
21020101	HOUSING / RENT ALLOWANCES	3,286,706.00	3,286,706.00	383,449.03	383,449.03	11.7%	2,903,256.97
21020105	UTILITY ALLOWANCE	2,227,239.60	2,227,239.60	259,844.62	259,844.62	11.7%	1,967,394.98
21020106	RESPONSIBILITY ALLOWANCE	8,495,548.00	8,495,548.00	991,147.27	991,147.27	11.7%	7,504,400.73
21020107	ENTERTAINMENT ALLOWANCE	4,022,797.00	4,022,797.00	469,326.32	469,326.32	11.7%	3,553,470.68
21020109	LEAVE GRANT	657,334.20	657,334.20	76,688.99	76,688.99	11.7%	580,645.21
21020110	FURNITURE ALLOWANCE	19,920,236.00	19,920,236.00	2,324,027.53	2,324,027.53	11.7%	17,596,208.47
21020113	DOMESTIC SERVANT ALLOWANCE	4,933,049.00	4,933,049.00	575,522.38	575,522.38	11.7%	4,357,526.62
21020114	MEDICAL ALLOWANCE	16,288,159.00	16,288,159.00	1,900,285.22	1,900,285.22	11.7%	14,387,873.78
21020115	RURAL POSTING ALLOWANCE	10,574,276.00	10,574,276.00	1,233,665.53	1,233,665.53	11.7%	9,340,610.47
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	38,167,183.00	38,167,183.00	4,452,838.02	4,452,838.02	11.7%	33,714,344.98
21020119	SHIFTING ALLOWANCE	10,453,887.00	10,453,887.00	1,219,620.15	1,219,620.15	11.7%	9,234,266.85
21020126	HAZARD ALLOWANCE	52,911,322.00	52,911,322.00	6,172,987.57	6,172,987.57	11.7%	46,738,334.43
21020128	NYSC/ IT ALLOWANCES	3,202,051.00	3,202,051.00	373,572.62	373,572.62	11.7%	2,828,478.38
21020129	CASUAL WORKERS ALLOWANCE	23,000,000.00	23,000,000.00	2,683,333.33	2,683,333.33	11.7%	20,316,666.67
21020199	OTHER ALLOWANCES	277,292,823.60	277,292,823.60	32,350,829.42	32,350,829.42	11.7%	244,941,994.18
210202	SOCIAL CONTRIBUTIONS	298,110,386.00	298,110,386.00	71,821,116.43	71,821,116.43	24.1%	226,289,269.57
21020202	CONTRIBUTORY PENSION	298,110,386.00	298,110,386.00	71,821,116.43	71,821,116.43	24.1%	226,289,269.57
2103	SOCIAL BENEFITS	19,920,236.00	19,920,236.00	2,324,027.53	2,324,027.53	11.7%	17,596,208.47
210301	SOCIAL BENEFITS	19,920,236.00	19,920,236.00	2,324,027.53	2,324,027.53	11.7%	17,596,208.47
21030106	SAVERANCE GRATUITY	19,920,236.00	19,920,236.00	2,324,027.53	2,324,027.53	11.7%	17,596,208.47
22	OTHER RECURRENT COSTS	1,594,820,000.00	1,594,820,000.00	155,735,086.30	155,735,086.30	9.8%	1,439,084,913.70
2202	OVERHEAD COST	1,504,520,000.00	1,504,520,000.00	107,279,336.29	107,279,336.29	7.1%	1,397,240,663.71
220201	TRAVEL & TRANSPORT - GENERAL	72,420,000.00	72,420,000.00	-	-	0.0%	72,420,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	30,500,000.00	30,500,000.00	-	-	0.0%	30,500,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	17,300,000.00	17,300,000.00	-	-	0.0%	17,300,000.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00

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Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	4,620,000.00	4,620,000.00	-	-	0.0%	4,620,000.00
220202	UTILITIES - GENERAL	17,500,000.00	17,500,000.00	-	-	0.0%	17,500,000.00
22020201	ELECTRICITY CHARGES	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
22020205	WATER RATES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020206	SEWERAGE CHARGES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020299	OTHER UTILITIES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	755,500,000.00	755,500,000.00	89,811,336.69	89,811,336.69	11.9%	665,688,663.31
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	10,500,000.00	10,500,000.00	1,063,363.35	1,063,363.35	10.1%	9,436,636.65
22020302	BOOKS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	310,000,000.00	310,000,000.00	62,657,098.56	62,657,098.56	20.2%	247,342,901.44
22020313	WATER TREATMENT CHEMICALS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
22020314	EXAMINATION MATERIALS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020399	OTHER MATERIALS AND SUPPLIES	291,000,000.00	291,000,000.00	26,090,874.78	26,090,874.78	9.0%	264,909,125.22
220204	MAINTENANCE SERVICES - GENERAL	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020406	OTHER MAINTENANCE SERVICES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
22020413	MINOR ROAD MAINTENANCE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
220205	TRAINING - GENERAL	126,000,000.00	126,000,000.00	17,467,999.60	17,467,999.60	13.9%	108,532,000.40
22020501	LOCAL TRAINING	112,000,000.00	112,000,000.00	17,467,999.60	17,467,999.60	15.6%	94,532,000.40
22020502	INTERNATIONAL TRAINING	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
220206	OTHER SERVICES - GENERAL	118,000,000.00	118,000,000.00	-	-	0.0%	118,000,000.00
22020601	SECURITY SERVICES	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00
22020603	RESIDENTIAL RENT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
22020701	FINANCIAL CONSULTING	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020703	LEGAL SERVICES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020709	AUDIT CONSULTANCY	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020710	RESEARCH AND DOCUMENTATION	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	24,000,000.00	24,000,000.00	-	-	0.0%	24,000,000.00
22020801	MOTOR VEHICLE FUEL COST	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020803	PLANT / GENERATOR FUEL COST	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00

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Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	335,100,000.00	335,100,000.00	-	-	0.0%	335,100,000.00
22021001	REFRESHMENT & MEALS	34,000,000.00	34,000,000.00	-	-	0.0%	34,000,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	21,600,000.00	21,600,000.00	-	-	0.0%	21,600,000.00
22021003	PUBLICITY & ADVERTISEMENTS	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021007	WELFARE PACKAGES	157,500,000.00	157,500,000.00	-	-	0.0%	157,500,000.00
22021009	SPORTING ACTIVITIES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021011	MEDICAL EXPENSES-INTERNATIONAL	32,000,000.00	32,000,000.00	-	-	0.0%	32,000,000.00
22021013	SPECIAL DAYS/CELEBRATIONS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22021016	BUDGET FORMULATION LOGISTICS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021019	SYSTEMATIC LAND TITLING COST	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22021020	SANITATION VANGUARD EXPENSES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	90,300,000.00	90,300,000.00	48,455,750.01	48,455,750.01	53.7%	41,844,249.99
220401	LOCAL GRANTS AND CONTRIBUTIONS	90,300,000.00	90,300,000.00	48,455,750.01	48,455,750.01	53.7%	41,844,249.99
22040109	GRANTS TO COMMUNITIES/NGOs	90,300,000.00	90,300,000.00	48,455,750.01	48,455,750.01	53.7%	41,844,249.99
23	CAPITAL EXPENDITURE	5,671,334,453.83	5,671,334,453.83	130,508,412.43	130,508,412.43	2.3%	5,540,826,041.40
2301	FIXED ASSETS PURCHASED	1,845,727,271.30	1,845,727,271.30	-	-	0.0%	1,845,727,271.30
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,845,727,271.30	1,845,727,271.30	-	-	0.0%	1,845,727,271.30
23010101	PURCHASE / ACQUISITION OF LAND	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	57,272,727.30	57,272,727.30	-	-	0.0%	57,272,727.30
23010108	PURCHASE OF BUSES	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010113	PURCHASE OF COMPUTERS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23010116	PURCHASE OF TYPEWRITERS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	262,000,000.00	262,000,000.00	-	-	0.0%	262,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	425,454,544.00	425,454,544.00	-	-	0.0%	425,454,544.00
23010128	PURCHASE OF SECURITY EQUIPMENT	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
2302	CONSTRUCTION / PROVISION	2,686,607,182.53	2,686,607,182.53	112,832,598.53	112,832,598.53	4.2%	2,573,774,584.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,686,607,182.53	2,686,607,182.53	112,832,598.53	112,832,598.53	4.2%	2,573,774,584.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	363,379,796.61	363,379,796.61	100,768,902.98	100,768,902.98	27.7%	262,610,893.63
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	310,000,000.00	310,000,000.00	-	-	0.0%	310,000,000.00

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23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	295,000,000.00	295,000,000.00	12,063,695.55	12,063,695.55	4.1%	282,936,304.45
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	550,000,000.00	550,000,000.00	-	-	0.0%	550,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	78,000,000.00	78,000,000.00	-	-	0.0%	78,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020128	OTHER CONSTRUCTION	583,415,301.85	583,415,301.85	-	-	0.0%	583,415,301.85
23020133	OTHER CONSTRUCTION ARREARS	11,812,084.07	11,812,084.07	-	-	0.0%	11,812,084.07
2303	REHABILITATION / REPAIRS	765,017,199.40	765,017,199.40	-	-	0.0%	765,017,199.40
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	765,017,199.40	765,017,199.40	-	-	0.0%	765,017,199.40
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	460,017,199.40	460,017,199.40	-	-	0.0%	460,017,199.40
23030113	REHABILITATION / REPAIRS - ROADS/CULVERTS	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	204,000,000.00	204,000,000.00	-	-	0.0%	204,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	204,000,000.00	204,000,000.00	-	-	0.0%	204,000,000.00
23040101	TREE PLANTING	64,000,000.00	64,000,000.00	-	-	0.0%	64,000,000.00
23040102	EROSION & FLOOD CONTROL	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
2305	OTHER CAPITAL PROJECTS	169,982,800.60	169,982,800.60	17,675,813.90	17,675,813.90	10.4%	152,306,986.70
230501	ACQUISITION OF NON TANGIBLE ASSETS	169,982,800.60	169,982,800.60	17,675,813.90	17,675,813.90	10.4%	152,306,986.70
23050108	SPECIAL INTERVENTION FUND	31,982,800.60	31,982,800.60	17,675,813.90	17,675,813.90	55.3%	14,306,986.70
23050128	OTHER NON-TANGIBLE ASSETS	138,000,000.00	138,000,000.00	-	-	0.0%	138,000,000.00

Table 9: Total Expenditure by Functional Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Total Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Expenditure	10,373,488,268.83	10,373,488,268.83	1,089,016,157.00	1,089,016,157.00	10.5%	9,284,472,111.83
701	GENERAL PUBLIC SERVICES	8,536,481,200.92	8,536,481,200.92	975,016,891.80	975,016,891.80	11.4%	7,561,464,309.12
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	2,841,242,900.48	2,841,242,900.48	704,583,028.30	704,583,028.30	24.8%	2,136,659,872.18
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,840,242,900.48	2,840,242,900.48	704,583,028.30	704,583,028.30	24.8%	2,135,659,872.18
70112	FINANCIAL AND FISCAL AFFAIRS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
7013	GENERAL SERVICES	5,695,238,300.44	5,695,238,300.44	270,433,863.51	270,433,863.51	4.7%	5,424,804,436.93
70131	GENERAL PERSONNEL SERVICES	1,902,909,016.97	1,902,909,016.97	270,433,863.51	270,433,863.51	14.2%	1,632,475,153.46
70133	OTHER GENERAL SERVICES	3,792,329,283.47	3,792,329,283.47	-	-	0.0%	3,792,329,283.47
703	PUBLIC ORDER AND SAFETY	414,552,523.91	414,552,523.91	101,935,569.65	101,935,569.65	24.6%	312,616,954.26
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
7035	R & D PUBLIC ORDER AND SAFETY	123,900,000.00	123,900,000.00	1,166,666.67	1,166,666.67	0.9%	122,733,333.33
70351	R&D PUBLIC ORDER AND SAFETY	123,900,000.00	123,900,000.00	1,166,666.67	1,166,666.67	0.9%	122,733,333.33
7036	PUBLIC ORDER AND SAFETY N.E.C.	190,652,523.88	190,652,523.88	100,768,902.98	100,768,902.98	52.9%	89,883,620.90
70361	PUBLIC ORDER AND SAFETY N.E.C.	190,652,523.88	190,652,523.88	100,768,902.98	100,768,902.98	52.9%	89,883,620.90
704	ECONOMIC AFFAIRS	45,454,544.00	45,454,544.00	-	-	0.0%	45,454,544.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	45,454,544.00	45,454,544.00	-	-	0.0%	45,454,544.00
70421	AGRICULTURE	45,454,544.00	45,454,544.00	-	-	0.0%	45,454,544.00
707	HEALTH	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
7074	PUBLIC HEALTH SERVICES	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
70741	PUBLIC HEALTH SERVICES	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
709	EDUCATION	1,197,000,000.00	1,197,000,000.00	12,063,695.55	12,063,695.55	1.0%	1,184,936,304.45
7091	PRE-PRIMARY AND PRIMARY EDUCATION	657,000,000.00	657,000,000.00	12,063,695.55	12,063,695.55	1.8%	644,936,304.45
70912	PRIMARY EDUCATION	657,000,000.00	657,000,000.00	12,063,695.55	12,063,695.55	1.8%	644,936,304.45
7094	TERTIARY EDUCATION	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
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

Table 10: Personnel Expenditure by Functional Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	3,107,333,815.00	3,107,333,815.00	802,772,658.27	802,772,658.27	25.8%	2,304,561,156.73
701	GENERAL PUBLIC SERVICES	3,097,333,815.00	3,097,333,815.00	801,605,991.60	801,605,991.60	25.9%	2,295,727,823.40
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	2,583,207,598.63	2,583,207,598.63	704,583,028.30	704,583,028.30	27.3%	1,878,624,570.33
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,583,207,598.63	2,583,207,598.63	704,583,028.30	704,583,028.30	27.3%	1,878,624,570.33
7013	GENERAL SERVICES	514,126,216.37	514,126,216.37	97,022,963.31	97,022,963.31	18.9%	417,103,253.06
70131	GENERAL PERSONNEL SERVICES	514,126,216.37	514,126,216.37	97,022,963.31	97,022,963.31	18.9%	417,103,253.06
703	PUBLIC ORDER AND SAFETY	10,000,000.00	10,000,000.00	1,166,666.67	1,166,666.67	11.7%	8,833,333.33
7035	R & D PUBLIC ORDER AND SAFETY	10,000,000.00	10,000,000.00	1,166,666.67	1,166,666.67	11.7%	8,833,333.33
70351	R&D PUBLIC ORDER AND SAFETY	10,000,000.00	10,000,000.00	1,166,666.67	1,166,666.67	11.7%	8,833,333.33

Table 11: Overhead Expenditure by Functional Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Overhead and Other Recurrent Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Overhead Expenditure	1,594,820,000.00	1,594,820,000.00	155,735,086.30	155,735,086.30	9.8%	1,439,084,913.70
701	GENERAL PUBLIC SERVICES	1,440,920,000.00	1,440,920,000.00	155,735,086.30	155,735,086.30	10.8%	128518491370.0%
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	84,120,000.00	84,120,000.00	-	-	0.0%	84,120,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	83,120,000.00	83,120,000.00	-	-	0.0%	83,120,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
7013	GENERAL SERVICES	1,356,800,000.00	1,356,800,000.00	155,735,086.30	155,735,086.30	11.5%	1,201,064,913.70
70131	GENERAL PERSONNEL SERVICES	1,356,800,000.00	1,356,800,000.00	155,735,086.30	155,735,086.30	11.5%	1,201,064,913.70
703	PUBLIC ORDER AND SAFETY	113,900,000.00	113,900,000.00	-	-	0.0%	11390000000.0%
7035	R & D PUBLIC ORDER AND SAFETY	113,900,000.00	113,900,000.00	-	-	0.0%	113,900,000.00
70351	R&D PUBLIC ORDER AND SAFETY	113,900,000.00	113,900,000.00	-	-	0.0%	113,900,000.00
709	EDUCATION	40,000,000.00	40,000,000.00	-	-	0.0%	4000000000.0%
7094	TERTIARY EDUCATION	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
70941	FIRST STAGE OF TERTIARY EDUCATION	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00

Table 12: Capital Expenditure by Functional Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Capital Expenditure	5,671,334,453.83	5,671,334,453.83	130,508,412.43	130,508,412.43	2.3%	5,540,826,041.40
701	GENERAL PUBLIC SERVICES	3,998,227,385.92	3,998,227,385.92	17,675,813.90	17,675,813.90	0.4%	3,980,551,572.02
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	173,915,301.85	173,915,301.85	-	-	0.0%	173,915,301.85
70111	EXECUTIVE AND LEGISLATIVE ORGANS	173,915,301.85	173,915,301.85	-	-	0.0%	173,915,301.85
7013	GENERAL SERVICES	3,824,312,084.07	3,824,312,084.07	17,675,813.90	17,675,813.90	0.5%	3,806,636,270.17
70131	GENERAL PERSONNEL SERVICES	31,982,800.60	31,982,800.60	17,675,813.90	17,675,813.90	55.3%	14,306,986.70
70133	OTHER GENERAL SERVICES	3,792,329,283.47	3,792,329,283.47	-	-	0.0%	3,792,329,283.47
703	PUBLIC ORDER AND SAFETY	290,652,523.91	290,652,523.91	100,768,902.98	100,768,902.98	34.7%	189,883,620.93
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.	190,652,523.88	190,652,523.88	100,768,902.98	100,768,902.98	52.9%	89,883,620.90
70361	PUBLIC ORDER AND SAFETY N.E.C.	190,652,523.88	190,652,523.88	100,768,902.98	100,768,902.98	52.9%	89,883,620.90
704	ECONOMIC AFFAIRS	45,454,544.00	45,454,544.00	-	-	0.0%	45,454,544.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	45,454,544.00	45,454,544.00	-	-	0.0%	45,454,544.00
70421	AGRICULTURE	45,454,544.00	45,454,544.00	-	-	0.0%	45,454,544.00
707	HEALTH	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
7074	PUBLIC HEALTH SERVICES	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
70741	PUBLIC HEALTH SERVICES	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
709	EDUCATION	1,157,000,000.00	1,157,000,000.00	12,063,695.55	12,063,695.55	1.0%	1,144,936,304.45
7091	PRE-PRIMARY AND PRIMARY EDUCATION	657,000,000.00	657,000,000.00	12,063,695.55	12,063,695.55	1.8%	644,936,304.45
70912	PRIMARY EDUCATION	657,000,000.00	657,000,000.00	12,063,695.55	12,063,695.55	1.8%	644,936,304.45
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

2.E Expenditure by Programme Classification

Table 13: Total Expenditure by Programme Classification

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Budget Revisions / Supplementary Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
Total Capital Expenditure		-	5,671,334,453.83	130,508,412.43	130,508,412.43	2.3%
011100100300 - Special Service Unit Office	CONSTRUCTION OF NEIGHBORHOOD WATCH DIVISIONAL OFFICE	-	190,652,523.88	100,768,902.98	100,768,902.98	52.9%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Security Equipment	-	15,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	1% KET FUND	-	31,982,800.60	17,675,813.90	17,675,813.90	55.3%
016100700100 - Legal Services	CONSTRUCTION/RENOVATION OF MAGISTRARE AND SHARIA COURTS	-	72,727,272.73	-	-	0.0%
016100700100 - Legal Services	PROCUREMENT OF OFFICIAL VEHICLES FOR MAGISTRATE AND SHARIA COURTS	-	27,272,727.30	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of climate friendly Agricultural Equipment	-	150,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	procurement of climate resilient AGRICULTURAL seed	-	30,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	PROCUREMENT OF FERTILIZER	-	22,727,272.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	PROCUREMENT OF GRAINS CROPS	-	22,727,272.00	-	-	0.0%
023400200100 - HOD Works	CONTRIBUTION FOR THE SUPPLY OF DIESEL Generator Accessories	-	65,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Power Generating Set (2 Set of Sumic 3000kv)	-	30,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Residential Furniture	-	100,000,000.00	-	-	0.0%
023400200100 -	construction/provision of zauren sulhu	-	-	-	-	0.0%
023400200100 - HOD Works	climate compliant Construction/Provision Of Office Buildings 3No Blocks and 3 Rod	-	100,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Electricity Gwarzo, Kutama, Unguwar Tudu.	-	250,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Water Facilities at Fada/Kutama/Getso/sabon birni	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Primary Hospitals/Health Centres Madadi PHC	-	30,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction/Provision Of Public Schools Free and compulsory primary and second	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Counterpart Funding for CONSTRUCTION OF RAMP	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	H. Provision Of foundation Year Prog.FYP	-	2,000,000.00	-	-	0.0%
023400200100 - HOD Works	climate compliance Construction / Provision Of Libraries	-	100,000,000.00	-	-	0.0%
023400200100 - HOD Works	construction/provision for 1% contributing Kano Health Trust Fund	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	climate compliance construction/provision of Independent power project	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement of Materials for UNICEF Nutrition Programme	-	3,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction / Provision Of Sporting Facilities (Youth center) Gwarzo	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	climate compliance Construction / Provision Of Roads (5 KM)	-	200,000,000.00	-	-	0.0%
023400200100 - HOD Works	JOINT PROJECT BETWEEN STATE AND LG	-	40,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction / Provision Of 10 Town Gate at 10 ward in GWARZO	-	300,000,000.00	-	-	0.0%
023400200100 - HOD Works	K. CONSTRUCTION OF DRAINAGES at Mai Nika	-	60,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of IMAMU WALI Staff TRAINING CENTRE	-	6,500,000.00	-	-	0.0%
023400200100 - HOD Works	Construction Of Boundary Pillars/ Right Of Ways	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction Of Traffic /Street Lights (Solar street light)	-	35,000,000.00	-	-	0.0%
023400200100 - HOD Works	climate compliance construction of feeder road at sabon layi to Kara 11KM and K	-	150,000,000.00	-	-	0.0%
023400200100 - HOD Works	I. PRIMARY SCHOOL FEEDING	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	CONTINGENCY	-	173,915,301.85	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement/Acquisition Of Land 100m2 in 10 wards across gwarzo lg	-	200,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Motor Vehicles 2no of lietre haice for hisba and vigilante	-	30,000,000.00	-	-	0.0%

319219 - GWARZO Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Budget Revisions / Supplementary Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
023800200100 - HOD Planning, Research & Statistics	Procurement Of Agricultural Support Materials	-	200,000,000.00	-	-	0.0%
023800200100 -	Procurement Of Trucks	-	-	-	-	-
023800200100 - HOD Planning, Research & Statistics	Procurement Of Buses 1 Mummer Hiyce Toyota	-	40,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Office Furniture/Fittings	-	20,000,000.00	-	-	0.0%
023800200100 -	Procurement of shops at Dangwaro	-	-	-	-	-
023800200100 - HOD Planning, Research & Statistics	Procurement Of Computer Printers for lg staffs in gwarzo	-	2,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of Photocopying Machines for lg staffs	-	1,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of 50 Nos Digital Typewriters for all Departments	-	50,000,000.00	-	-	0.0%
023800200100 -	construction/contribution of tal'udu change (globally flyover)	-	-	-	-	-
023800200100 - HOD Planning, Research & Statistics	Completion of islamic school at Jama'a	-	30,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	construction of ultra modern market at Gwarzo	-	70,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	claimate compliant construction of new Dam at Kutama ward Gwarzo	-	100,000,000.00	-	-	0.0%
023800200100 -	construction of Karkara salamu alaikum	-	-	-	-	-
023800200100 - HOD Planning, Research & Statistics	construction of drainage at kara	-	120,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Mosque and Islamiyya at Kara	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction Of Markets/Parks corner shop at gwarzo	-	10,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction Of Power Generating Plants at getso	-	20,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction/Provision Of Cemeteries across 10nos ward	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction / Provision Of Recreational Facilities/SDGS Counter part	-	78,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of 3no machanical bore hole at Lakwaya	-	100,000,000.00	12,063,695.55	12,063,695.55	12.1%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs Of Residential Buildings (District House)	-	65,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs - Electricity	-	10,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs - Water Facilities in the LGA	-	45,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs-Hospitals/Health Centres	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	E. REHABILITATION OF PRIMARY SCHOOLS in all 10 Wards	-	460,017,199.40	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	clamate resistance Rehabilitation / Repairs - Roads	-	10,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	clamate compliant Rehabilitation / Repairs - 10 DAM in10 ward	-	110,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation / Repairs Of Office Buildings LG secretariat	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	rehabilitation/repair of drainage at kutama/Getso	-	40,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	rehabilitaion of abature Getso/Kutama	-	10,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs- Traffic /Street Lights	-	30,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs- Markets/Parks	-	20,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs- Power Generating Plants at lakwaya	-	20,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation/Repairs Of Cemeteries across 10nos in gwarzo	-	10,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Tree Planting inall 10 Wards	-	64,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Rehabilitation of Erosion & Flood Control (Drainages/Culverts)across 10nos	-	90,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	EMPOWERMENT PROGRAMME for Women across 10 Wards	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Water Pollution Prevention & Control across 10nos	-	50,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Housing Fund	-	11,812,084.07	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Poverty Alleviation Scheme (LG Empowerment)	-	86,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Procurement Of Teaching/Learning Aid Equipment	-	5,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Procurement Of Sporting / Gaming Equipment	-	3,000,000.00	-	-	0.0%
051700700100 - Information Youth, Culture & Sport	PROCUREMENT OF ABBA GIDA GIDA COMPUTER BASE TESTS (CBT)	-	500,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Procurement Of Health/Medical Equipment	-	50,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	LG MALNUTRITION PROGRAMME for Children	-	212,000,000.00	-	-	0.0%