



Kiru 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 Kiru Local Government is prepared quarterly and published for transparency and accountability

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

This Q1 report is assessed against the 2026 Approved budget.

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

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

1.B Summary Budget Implementation Graphs

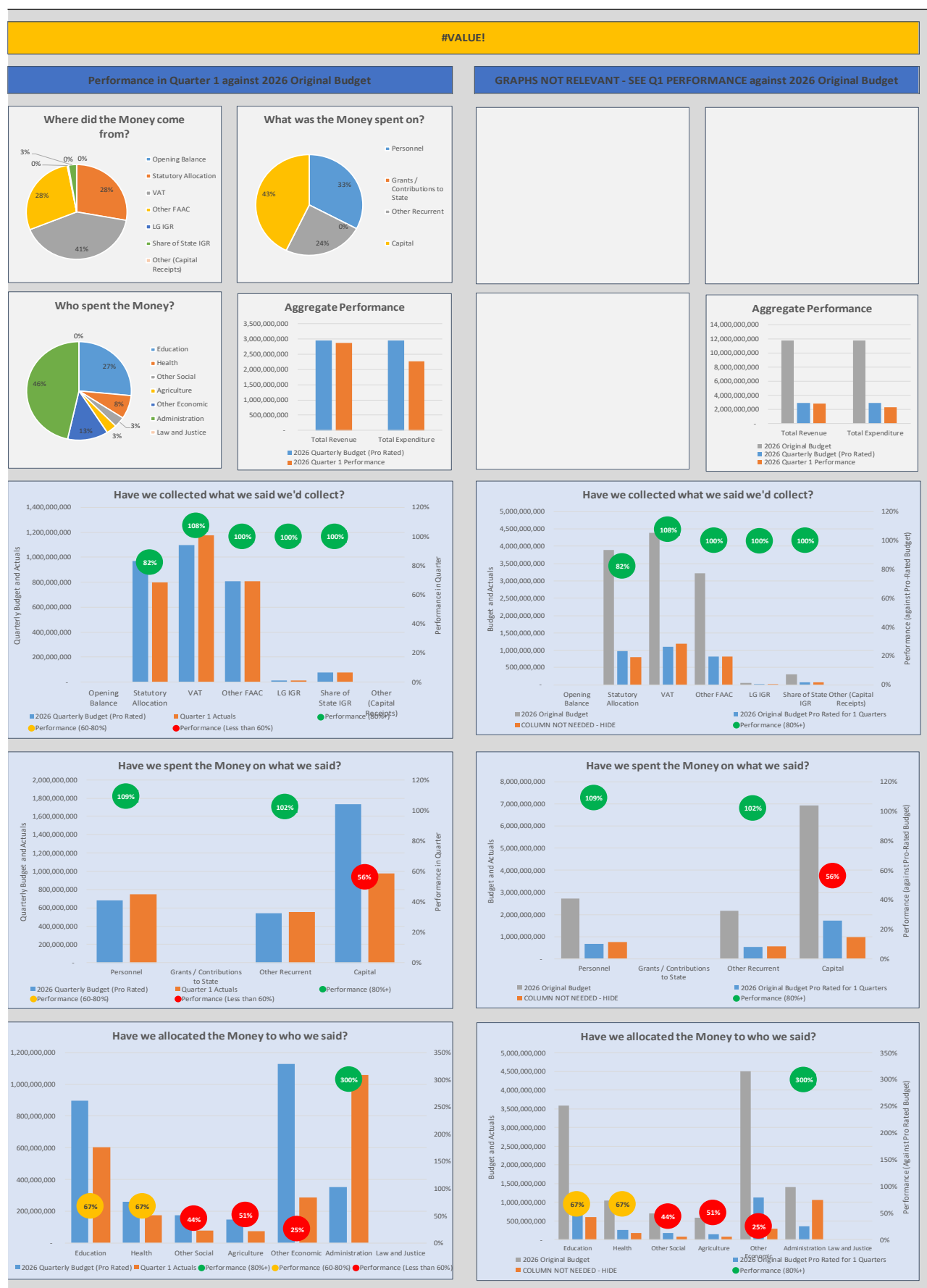
Figure 1: Fiscal Performance Overview for Quarter

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Revenue by Economic	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Opening Balance	-	-	-		
Statutory Allocation	3,891,556,687	972,889,172	799,919,861	82.2%	20.6%
VAT	4,382,871,268	1,095,717,817	1,178,583,843	107.6%	26.9%
Other FAAC	3,225,683,469	806,420,867	806,420,867	100.0%	25.0%
LG IGR	45,887,000	11,471,750	11,444,685	99.8%	24.9%
Share of State IGR	300,631,718	75,157,930	75,157,930	100.0%	25.0%
Other (Capital Receipts)	-	-	-		
Total Revenue	11,846,630,142	2,961,657,536	2,871,527,186	97.0%	24.2%

Expenditure by Economic	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Personnel	2,738,948,256	684,737,064	747,337,231	109.1%	27.3%
Grants / Contributions to State	-	-	-		
Other Recurrent	2,167,679,810	541,919,953	553,463,535	102.1%	25.5%
Capital	6,940,002,076	1,735,000,519	977,928,398	56.4%	14.1%
Total Expenditure	11,846,630,142	2,961,657,536	2,278,729,164	76.9%	19.2%

Expenditure by Sector	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Education	3,590,917,108	897,729,277	604,416,497	67.3%	16.8%
Health	1,043,186,961	260,796,740	175,491,565	67.3%	16.8%
Other Social	703,209,344	175,802,336	77,917,744	44.3%	11.1%
Agriculture	588,825,413	147,206,353	75,362,261	51.2%	12.8%
Other Economic	4,507,302,371	1,126,825,593	285,868,783	25.4%	6.3%
Administration	1,413,188,946	353,297,237	1,059,672,314	299.9%	75.0%
Law and Justice	-	-	-		
Total Expenditure	11,846,630,142	2,961,657,536	2,278,729,164	76.9%	19.2%

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

319324 - KIRU 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	11,846,630,142.00	11,846,630,142.00	2,871,527,185.72	2,871,527,185.72	24.2%	8,975,102,956.28
11 - GOVERNMENT SHARE OF FAAC	11,500,111,424.00	11,500,111,424.00	2,784,924,571.48	2,784,924,571.48	24.2%	8,715,186,852.52
12 - INDEPENDENT REVENUE	346,518,718.00	346,518,718.00	86,602,614.24	86,602,614.24	25.0%	259,916,103.76
Recurrent Expenditure	4,906,628,066.00	4,906,628,066.00	1,300,800,765.81	1,300,800,765.81	26.5%	3,605,827,300.19
21 - PERSONNEL COST	2,738,948,256.00	2,738,948,256.00	747,337,231.13	747,337,231.13	27.3%	1,991,611,024.87
22 - OTHER RECURRENT COSTS	2,167,679,810.00	2,167,679,810.00	553,463,534.68	553,463,534.68	25.5%	1,614,216,275.32
Transfer to Capital Account	6,940,002,076.00	6,940,002,076.00	1,570,726,419.91	1,570,726,419.91		5,369,275,656.09
Capital Receipts	-	-	-	-		-
13 - AID AND GRANTS	-	-	-	-		-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-		-
23 - CAPITAL EXPENDITURE	6,940,002,076.00	6,940,002,076.00	977,928,398.19	977,928,398.19	14.1%	5,962,073,677.81
Total Revenue (including OB)	11,846,630,142.00	11,846,630,142.00	2,871,527,185.72	2,871,527,185.72	24.2%	8,975,102,956.28
Total Expenditure	11,846,630,142.00	11,846,630,142.00	2,278,729,164.00	2,278,729,164.00	19.2%	9,567,900,978.00
Closing Balance	-	-	592,798,021.72	592,798,021.72		- 592,798,021.72

Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

319324 - KIRU 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	11,846,630,142.00	11,846,630,142.00	2,871,527,185.72	2,871,527,185.72	24.2%	8,975,102,956.28
020000000000	Economic Sector	11,844,490,142.00	11,844,490,142.00	2,871,202,185.72	2,871,202,185.72	24.2%	8,973,287,956.28
021500000000	Agriculture & Natural Resources	369,000.00	369,000.00	107,250.00	107,250.00	29.1%	261,750.00
021500300100	Agric. Services	205,000.00	205,000.00	51,250.00	51,250.00	25.0%	153,750.00
021500400100	Forestry	5,000.00	5,000.00	1,250.00	1,250.00	25.0%	3,750.00
021500500100	Veterinary	44,000.00	44,000.00	26,000.00	26,000.00	59.1%	18,000.00
021500600100	Fishery	5,000.00	5,000.00	1,250.00	1,250.00	25.0%	3,750.00
021500700100	Livestocks	110,000.00	110,000.00	27,500.00	27,500.00	25.0%	82,500.00
022000000000	Treasury Department	11,844,071,142.00	11,844,071,142.00	2,871,082,435.72	2,871,082,435.72	24.2%	8,972,988,706.28
022000100100	Treasurer	11,800,963,142.00	11,800,963,142.00	2,860,137,500.98	2,860,137,500.98	24.2%	8,940,825,641.02
022000200100	Revenue Section	43,108,000.00	43,108,000.00	10,944,934.74	10,944,934.74	25.4%	32,163,065.26
023800000000	Planning, Research & Statistics	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
023800300100	Planning	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
050000000000	Social Sector	2,140,000.00	2,140,000.00	325,000.00	325,000.00	15.2%	1,815,000.00
051700000000	Education, Community and Social Development Department	1,540,000.00	1,540,000.00	160,000.00	160,000.00	10.4%	1,380,000.00
051700600100	social welfare	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
051700700100	Information Youth, Culture & Sport	30,000.00	30,000.00	7,500.00	7,500.00	25.0%	22,500.00
051701000100	Cooperative	1,500,000.00	1,500,000.00	150,000.00	150,000.00	10.0%	1,350,000.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	600,000.00	600,000.00	165,000.00	165,000.00	27.5%	435,000.00
053500300100	Water Supply	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
053500400100	Environmental, Sanitation and Hygiene	100,000.00	100,000.00	40,000.00	40,000.00	40.0%	60,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

319324 - KIRU 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	11,846,630,142.00	11,846,630,142.00	2,871,527,185.72	2,871,527,185.72	24.2%	8,975,102,956.28
11	GOVERNMENT SHARE OF FAAC	11,500,111,424.00	11,500,111,424.00	2,784,924,571.48	2,784,924,571.48	24.2%	8,715,186,852.52
1101	GOVERNMENT SHARE OF FAAC	11,500,111,424.00	11,500,111,424.00	2,784,924,571.48	2,784,924,571.48	24.2%	8,715,186,852.52
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	3,891,556,687.00	3,891,556,687.00	799,919,860.86	799,919,860.86	20.6%	3,091,636,826.14
11010101	STATUTORY ALLOCATION	3,891,556,687.00	3,891,556,687.00	799,919,860.86	799,919,860.86	20.6%	3,091,636,826.14
110102	LOCAL GOVERNMENT SHARE OF VAT	4,382,871,268.00	4,382,871,268.00	1,178,583,843.37	1,178,583,843.37	26.9%	3,204,287,424.63
11010201	SHARE OF VAT	4,382,871,268.00	4,382,871,268.00	1,178,583,843.37	1,178,583,843.37	26.9%	3,204,287,424.63
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	3,225,683,469.00	3,225,683,469.00	806,420,867.25	806,420,867.25	25.0%	2,419,262,601.75
11010301	EXCESS CRUDE	3,225,683,469.00	3,225,683,469.00	806,420,867.25	806,420,867.25	25.0%	2,419,262,601.75
12	INDEPENDENT REVENUE	346,518,718.00	346,518,718.00	86,602,614.24	86,602,614.24	25.0%	259,916,103.76
1201	TAX REVENUE	220,000.00	220,000.00	55,000.00	55,000.00	25.0%	165,000.00
120103	OTHER TAXES	220,000.00	220,000.00	55,000.00	55,000.00	25.0%	165,000.00
12010324	Tenament Rates	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12010325	Penalty on Tenament Rates	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12010326	Arrears on Tenament Rates	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
1202	Non-Tax Revenue	346,298,718.00	346,298,718.00	86,547,614.24	86,547,614.24	25.0%	259,751,103.76
120201	Licenses	1,172,000.00	1,172,000.00	407,750.00	407,750.00	34.8%	764,250.00
12020106	Canoe licenses	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020107	Registration of Voluntary Organization	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020108	Barkery House license	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020111	Cart/truck licenses	10,000.00	10,000.00	7,000.00	7,000.00	70.0%	3,000.00
12020113	Cattle Dealers License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020114	Dried Fish/Meat License	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020116	Fishing Permit	10,000.00	10,000.00	17,500.00	17,500.00	175.0%	-
12020117	Squatters /Hawkers permit fees	80,000.00	80,000.00	20,000.00	20,000.00	25.0%	60,000.00
12020121	Abattoir/Slaughter License	60,000.00	60,000.00	15,000.00	15,000.00	25.0%	45,000.00
12020124	Cinematography License	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020126	Trade Permit License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020131	Battery charger licenses	30,000.00	30,000.00	20,000.00	20,000.00	66.7%	10,000.00
12020133	Blacksmith workshop licenses	30,000.00	30,000.00	7,500.00	7,500.00	25.0%	22,500.00
12020134	Block making machine fees	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020141	Cold room licenses	30,000.00	30,000.00	12,000.00	12,000.00	40.0%	18,000.00
12020143	Corn Grinding mill licenses	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020144	Dislodging of septic Tank charges	30,000.00	30,000.00	7,500.00	7,500.00	25.0%	22,500.00
12020148	Felling of Trees License	30,000.00	30,000.00	7,500.00	7,500.00	25.0%	22,500.00
12020150	Hair Dressing/Barbing Saloon License	10,000.00	10,000.00	10,000.00	10,000.00	100.0%	-
12020152	Ingredients Grinding License	20,000.00	20,000.00	20,000.00	20,000.00	100.0%	-
12020153	kiosk license	70,000.00	70,000.00	17,500.00	17,500.00	25.0%	52,500.00
12020154	Local Hair Barbing/ plaiting license	15,000.00	15,000.00	3,750.00	3,750.00	25.0%	11,250.00
12020157	Motor mach/cash wash licenses	35,000.00	35,000.00	8,750.00	8,750.00	25.0%	26,250.00

319324 - KIRU 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
12020163	Panel Beater licenses	30,000.00	30,000.00	15,000.00	15,000.00	50.0%	15,000.00
12020165	Pety Trader	10,000.00	10,000.00	8,500.00	8,500.00	85.0%	1,500.00
12020166	Photo Studio License	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020167	Photostat/Typing Institute License	4,000.00	4,000.00	15,000.00	15,000.00	375.0%	- 11,000.00
12020172	Rice Mill/Cassava grinding License	10,000.00	10,000.00	5,000.00	5,000.00	50.0%	5,000.00
12020173	Sand dredging licenses	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020174	Sand/Granite/Iron Rod Seller License	4,000.00	4,000.00	1,000.00	1,000.00	25.0%	3,000.00
12020176	sewing Institute License	5,000.00	5,000.00	1,250.00	1,250.00	25.0%	3,750.00
12020179	Vehicle Spare Parts License	30,000.00	30,000.00	20,000.00	20,000.00	66.7%	10,000.00
12020180	Vulcanizer License	25,000.00	25,000.00	6,250.00	6,250.00	25.0%	18,750.00
12020181	Welding Machine License	7,000.00	7,000.00	1,750.00	1,750.00	25.0%	5,250.00
12020182	wood making /carpentry workshop	7,000.00	7,000.00	15,000.00	15,000.00	214.3%	- 8,000.00
12020184	Bathing House License	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020187	Hide & Skin Buyer Licenses	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
120204	Fees-Main	20,545,000.00	20,545,000.00	6,064,434.74	6,064,434.74	29.5%	14,480,565.26
12020401	Registration Fees	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020402	Renewal Fees	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020403	Slaughter Slab Fees	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020405	Tender Fees	8,000,000.00	8,000,000.00	850,284.74	850,284.74	10.6%	7,149,715.26
12020415	Restaurant and Swimming Pool Fee	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020418	Survey Fees	30,000.00	30,000.00	20,000.00	20,000.00	66.7%	10,000.00
12020422	Non-Refundable Application for Land	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020423	Application for Re-grant of Land	1,500,000.00	1,500,000.00	1,500,000.00	1,500,000.00	100.0%	-
12020424	Change of Purpose	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020431	Registration of Self-Help Group	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020438	Safety (petrol station)	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020456	local indigene certificate	1,500,000.00	1,500,000.00	150,000.00	150,000.00	10.0%	1,350,000.00
12020460	Health Inspection Fees	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020462	Building Material & Site Registration	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020463	Registration of Business Groups & Associations	5,000.00	5,000.00	1,250.00	1,250.00	25.0%	3,750.00
12020464	Registration of Business Premises	10,000.00	10,000.00	15,000.00	15,000.00	150.0%	- 5,000.00
12020465	Market Fees	4,000,000.00	4,000,000.00	1,810,500.00	1,810,500.00	45.3%	2,189,500.00
12020466	Motor Park Fees	3,500,000.00	3,500,000.00	1,101,500.00	1,101,500.00	31.5%	2,398,500.00
12020468	Shop & Shopping Fees	1,500,000.00	1,500,000.00	490,900.00	490,900.00	32.7%	1,009,100.00
120206	Sales-Main	210,000.00	210,000.00	52,500.00	52,500.00	25.0%	157,500.00
12020604	Sales of Motorcycle/Bicycle App. Form	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020606	Sale of Forms	5,000.00	5,000.00	1,250.00	1,250.00	25.0%	3,750.00
12020607	Proceed from sales of Fertilizer	30,000.00	30,000.00	7,500.00	7,500.00	25.0%	22,500.00
12020611	Sales of Grains	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020612	Sale of DRF Items	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020613	Drug Cost Recovery	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020620	Mobile sales	5,000.00	5,000.00	1,250.00	1,250.00	25.0%	3,750.00
120207	Earnings -Main	20,480,000.00	20,480,000.00	4,050,000.00	4,050,000.00	19.8%	16,430,000.00
12020701	Plant Hire Services(Tractor)	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
12020707	Domestic Pest Control	19,550,000.00	19,550,000.00	3,817,500.00	3,817,500.00	19.5%	15,732,500.00
12020710	Public Health Lab Services	350,000.00	350,000.00	87,500.00	87,500.00	25.0%	262,500.00
12020711	Change of Ownership Charges	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020712	Plant Hire Charges	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020799	Other Earnings	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
120208	RENT ON LAND AND OTHERS - GENERAL	3,260,000.00	3,260,000.00	815,000.00	815,000.00	25.0%	2,445,000.00
12020806	Rent of Plot and Site services Programme	3,100,000.00	3,100,000.00	775,000.00	775,000.00	25.0%	2,325,000.00
12020810	(Customery) Right of Occupancy	60,000.00	60,000.00	15,000.00	15,000.00	25.0%	45,000.00
12020812	Commission on transfer of plot	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
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

319324 - KIRU 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	11,846,630,142.00	11,846,630,142.00	2,278,729,164.00	2,278,729,164.00	19.2%	9,567,900,978.00
010000000000	Administration Sector	1,413,188,946.01	1,413,188,946.01	1,059,672,314.23	1,059,672,314.23	75.0%	353,516,631.78
011100000000	Chairman Office	665,947,056.48	665,947,056.48	999,623,695.34	999,623,695.34	150.1%	- 333,676,638.86
011100100100	Chairman Office	60,473,926.20	60,473,926.20	8,986,199.30	8,986,199.30	14.9%	51,487,726.90
011100100200	Vice Chairman Office	23,292,377.40	23,292,377.40	3,348,094.35	3,348,094.35	14.4%	19,944,283.05
011100100300	Special Service Unit Office	517,329,577.88	517,329,577.88	971,339,107.94	971,339,107.94	187.8%	- 454,009,530.06
011100100500	Special Assistants	1,050,000.00	1,050,000.00	-	-	0.0%	1,050,000.00
011100600100	Internal Audit Office	63,801,175.00	63,801,175.00	15,950,293.75	15,950,293.75	25.0%	47,850,881.25
011200000000	Legislative Council	68,885,454.58	68,885,454.58	17,662,147.74	17,662,147.74	25.6%	51,223,306.85
011200300100	Legislative Council	35,056,840.58	35,056,840.58	8,764,210.15	8,764,210.15	25.0%	26,292,630.44
011200400100	House Leader	23,805,908.00	23,805,908.00	6,667,261.09	6,667,261.09	28.0%	17,138,646.91
011200500100	Deputy House Leader	10,022,706.00	10,022,706.00	2,230,676.50	2,230,676.50	22.3%	7,792,029.50
016100000000	Office of Secretary to the Local Government	127,999,849.31	127,999,849.31	4,783,212.40	4,783,212.40	3.7%	123,216,636.92
016100100100	Office of Secretary to the Local Government	22,999,849.58	22,999,849.58	3,993,212.40	3,993,212.40	17.4%	19,006,637.19
016100700100	Legal Services	104,999,999.73	104,999,999.73	790,000.00	790,000.00	0.8%	104,209,999.73
012500000000	Personnel Management Office	550,356,585.63	550,356,585.63	37,603,258.76	37,603,258.76	6.8%	512,753,326.87
012500100100	Office of the Director Personnel Management	112,556,267.63	112,556,267.63	33,603,179.26	33,603,179.26	29.9%	78,953,088.37
012500200100	Chief Personnel Officer (CPO)	437,800,318.00	437,800,318.00	4,000,079.50	4,000,079.50	0.9%	433,800,238.50
020000000000	Economic Sector	5,096,127,783.75	5,096,127,783.75	361,231,044.25	361,231,044.25	7.1%	4,734,896,739.50
021500000000	Agriculture & Natural Resources	588,825,413.00	588,825,413.00	75,362,261.25	75,362,261.25	12.8%	513,463,151.75
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	4,222,604.00	4,222,604.00	1,260,651.00	1,260,651.00	29.9%	2,961,953.00
021500200100	HOD Agriculture & Natural Resources	176,470,330.00	176,470,330.00	51,883,490.50	51,883,490.50	29.4%	124,586,839.50
021500300100	Agric. Services	264,800,534.00	264,800,534.00	8,937,633.50	8,937,633.50	3.4%	255,862,900.50
021500400100	Forestry	115,378,485.00	115,378,485.00	7,732,121.25	7,732,121.25	6.7%	107,646,363.75
021500500100	Veterinary	18,244,250.00	18,244,250.00	3,783,562.50	3,783,562.50	20.7%	14,460,687.50
021500600100	Fishery	4,590,574.00	4,590,574.00	770,143.50	770,143.50	16.8%	3,820,430.50
021500700100	Livestocks	5,118,636.00	5,118,636.00	994,659.00	994,659.00	19.4%	4,123,977.00
022000000000	Treasury Department	551,938,060.00	551,938,060.00	70,775,350.75	70,775,350.75	12.8%	481,162,709.25
022000100100	Treasurer	521,140,459.00	521,140,459.00	68,715,950.50	68,715,950.50	13.2%	452,424,508.50
022000200100	Revenue Section	16,068,979.00	16,068,979.00	1,652,244.75	1,652,244.75	10.3%	14,416,734.25
022000300100	Account section	1,628,622.00	1,628,622.00	407,155.50	407,155.50	25.0%	1,221,466.50
022000400100	Store Section	13,100,000.00	13,100,000.00	-	-	0.0%	13,100,000.00
023400000000	Works, Housing & Transport Department	2,845,671,667.75	2,845,671,667.75	18,196,191.75	18,196,191.75	0.6%	2,827,475,476.00
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	4,980,870.00	4,980,870.00	1,450,217.50	1,450,217.50	29.1%	3,530,652.50
023400200100	HOD Works	5,814,765.00	5,814,765.00	1,168,691.25	1,168,691.25	20.1%	4,646,073.75
023400300100	Road	683,008,502.00	683,008,502.00	5,227,125.50	5,227,125.50	0.8%	677,781,376.50

319324 - KIRU 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
023400400100	Mechanical	359,870,889.00	359,870,889.00	6,517,722.25	6,517,722.25	1.8%	353,353,166.75
023400500100	Electrical	572,847,193.75	572,847,193.75	720,073.25	720,073.25	0.1%	572,127,120.50
023400600100	Building	1,195,192,459.00	1,195,192,459.00	1,273,114.75	1,273,114.75	0.1%	1,193,919,344.25
023400700100	Land & Survey	9,906,457.00	9,906,457.00	701,614.25	701,614.25	7.1%	9,204,842.75
023400800100	Estate	14,050,532.00	14,050,532.00	1,137,633.00	1,137,633.00	8.1%	12,912,899.00
023800000000	Planning, Research & Statistics	1,109,692,643.00	1,109,692,643.00	196,897,240.50	196,897,240.50	17.7%	912,795,402.50
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	4,540,860.00	4,540,860.00	1,330,215.00	1,330,215.00	29.3%	3,210,645.00
023800200100	HOD Planning, Research & Statistics	212,381,636.00	212,381,636.00	3,140,409.00	3,140,409.00	1.5%	209,241,227.00
023800300100	Planning	307,567,834.00	307,567,834.00	188,688,538.25	188,688,538.25	61.3%	118,879,295.75
023800400100	Budget	15,664,153.00	15,664,153.00	1,128,538.25	1,128,538.25	7.2%	14,535,614.75
023800500100	Statistics	569,538,160.00	569,538,160.00	2,609,540.00	2,609,540.00	0.5%	566,928,620.00
050000000000	Social Sector	5,337,313,412.24	5,337,313,412.24	857,825,805.52	857,825,805.52	16.1%	4,479,487,606.72
051700000000	Education, Community and Social Development Department	3,590,917,107.60	3,590,917,107.60	604,416,496.71	604,416,496.71	16.8%	2,986,500,610.89
051700100100	Office of the Supervisory Councilor Education	4,568,826.00	4,568,826.00	857,206.50	857,206.50	18.8%	3,711,619.50
051700200100	Office of the Supervisory Councilor Community	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
051700300100	HOD Community and Social Development	68,591,883.00	68,591,883.00	612,970.75	612,970.75	0.9%	67,978,912.25
051700400100	Local Government Primary Education	2,777,688,105.60	2,777,688,105.60	444,361,917.33	444,361,917.33	16.0%	2,333,326,188.27
051700500100	Community	157,500,000.00	157,500,000.00	79,240,000.00	79,240,000.00	50.3%	78,260,000.00
051700600100	social welfare	382,899,398.00	382,899,398.00	67,914,990.41	67,914,990.41	17.7%	314,984,407.59
051700700100	Information Youth, Culture & Sport	97,888,741.00	97,888,741.00	4,474,373.22	4,474,373.22	4.6%	93,414,367.78
051700800100	Adult Education	23,788,741.00	23,788,741.00	1,197,185.25	1,197,185.25	5.0%	22,591,555.75
051700900100	Women Affairs	21,888,741.00	21,888,741.00	1,397,185.25	1,397,185.25	6.4%	20,491,555.75
051701000100	Cooperative	17,274,707.00	17,274,707.00	2,043,676.75	2,043,676.75	11.8%	15,231,030.25
051701100100	Trade, Commerce & Industry	37,687,965.00	37,687,965.00	2,316,991.25	2,316,991.25	6.1%	35,370,973.75
052100000000	Primary Healthcare Department	1,043,186,961.00	1,043,186,961.00	175,491,564.77	175,491,564.77	16.8%	867,695,396.23
052100100100	Office of the Supervisory Councilor Primary Healthcare	12,549,405.00	12,549,405.00	2,852,351.25	2,852,351.25	22.7%	9,697,053.75
052100200100	Primary Healthcare Coordinator	411,356,972.00	411,356,972.00	804,243.00	804,243.00	0.2%	410,552,729.00
052100300100	Curative Section	619,280,584.00	619,280,584.00	171,834,970.52	171,834,970.52	27.7%	447,445,613.48
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	533,204,511.64	533,204,511.64	27,834,944.83	27,834,944.83	5.2%	505,369,566.81
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and Hygiene	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation sect	10,020,683.00	10,020,683.00	970,170.75	970,170.75	9.7%	9,050,512.25
053500300100	Water Supply	214,976,471.64	214,976,471.64	20,522,934.83	20,522,934.83	9.5%	194,453,536.81
053500400100	Environmental, Sanitation and Hygiene	209,174,526.00	209,174,526.00	3,568,631.50	3,568,631.50	1.7%	205,605,894.50
053500500100	Monitoring and Evaluation	16,704,247.00	16,704,247.00	1,476,061.75	1,476,061.75	8.8%	15,228,185.25
053500600100	Preventive	81,188,584.00	81,188,584.00	1,297,146.00	1,297,146.00	1.6%	79,891,438.00
055100000000	District Administration	170,004,832.00	170,004,832.00	50,082,799.21	50,082,799.21	29.5%	119,922,032.79
055100100100	District Administration	16,500,000.00	16,500,000.00	-	-	0.0%	16,500,000.00
055100200100	Traditional Rulers	57,382,741.00	57,382,741.00	26,629,776.46	26,629,776.46	46.4%	30,752,964.54
055100300100	Distric Head	45,162,403.00	45,162,403.00	1,165,600.75	1,165,600.75	2.6%	43,996,802.25
055100400100	Village Head	30,538,741.00	30,538,741.00	16,197,185.25	16,197,185.25	53.0%	14,341,555.75
055100500100	Ward Head	20,420,947.00	20,420,947.00	6,090,236.75	6,090,236.75	29.8%	14,330,710.25

Table 5: Personnel Expenditure by Administrative Classification

319324 - KIRU Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	2,738,948,256.00	2,738,948,256.00	747,337,231.13	747,337,231.13	27.3%	1,991,611,024.87
010000000000	Administration Sector	256,470,293.40	256,470,293.40	64,117,573.35	64,117,573.35	25.0%	192,352,720.05
011100000000	Chairman Office	155,555,403.60	155,555,403.60	38,888,850.90	38,888,850.90	25.0%	116,666,552.70
011100100100	Chairman Office	10,384,797.20	10,384,797.20	2,596,199.30	2,596,199.30	25.0%	7,788,597.90
011100100200	Vice Chairman Office	7,992,377.40	7,992,377.40	1,998,094.35	1,998,094.35	25.0%	5,994,283.05
011100100300	Special Service Unit Office	73,377,054.00	73,377,054.00	18,344,263.50	18,344,263.50	25.0%	55,032,790.50
011100600100	Internal Audit Office	63,801,175.00	63,801,175.00	15,950,293.75	15,950,293.75	25.0%	47,850,881.25
011200000000	Legislative Council	51,785,454.58	51,785,454.58	12,946,363.65	12,946,363.65	25.0%	38,839,090.94
011200300100	Legislative Council	35,056,840.58	35,056,840.58	8,764,210.15	8,764,210.15	25.0%	26,292,630.44
011200400100	House Leader	7,805,908.00	7,805,908.00	1,951,477.00	1,951,477.00	25.0%	5,854,431.00
011200500100	Deputy House Leader	8,922,706.00	8,922,706.00	2,230,676.50	2,230,676.50	25.0%	6,692,029.50
016100000000	Office of Secretary to the Local Government	13,572,849.58	13,572,849.58	3,393,212.40	3,393,212.40	25.0%	10,179,637.19
016100100100	Office of Secretary to the Local Government	13,572,849.58	13,572,849.58	3,393,212.40	3,393,212.40	25.0%	10,179,637.19
012500000000	Personnel Management Office	35,556,585.63	35,556,585.63	8,889,146.41	8,889,146.41	25.0%	26,667,439.22
012500100100	Office of the Director Personnel Management	19,556,267.63	19,556,267.63	4,889,066.91	4,889,066.91	25.0%	14,667,200.72
012500200100	Chief Personnel Officer (CPO)	16,000,318.00	16,000,318.00	4,000,079.50	4,000,079.50	25.0%	12,000,238.50
020000000000	Economic Sector	408,506,001.00	408,506,001.00	102,126,500.25	102,126,500.25	25.0%	306,379,500.75
021500000000	Agriculture & Natural Resources	46,110,869.00	46,110,869.00	11,527,717.25	11,527,717.25	25.0%	34,583,151.75
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	3,122,604.00	3,122,604.00	780,651.00	780,651.00	25.0%	2,341,953.00
021500200100	HOD Agriculture & Natural Resources	25,715,786.00	25,715,786.00	6,428,946.50	6,428,946.50	25.0%	19,286,839.50
021500300100	Agric. Services	3,750,534.00	3,750,534.00	937,633.50	937,633.50	25.0%	2,812,900.50
021500400100	Forestry	3,328,485.00	3,328,485.00	832,121.25	832,121.25	25.0%	2,496,363.75
021500500100	Veterinary	3,134,250.00	3,134,250.00	783,562.50	783,562.50	25.0%	2,350,687.50
021500600100	Fishery	3,080,574.00	3,080,574.00	770,143.50	770,143.50	25.0%	2,310,430.50
021500700100	Livestocks	3,978,636.00	3,978,636.00	994,659.00	994,659.00	25.0%	2,983,977.00
022000000000	Treasury Department	279,621,403.00	279,621,403.00	69,905,350.75	69,905,350.75	25.0%	209,716,052.25
022000100100	Treasurer	271,623,802.00	271,623,802.00	67,905,950.50	67,905,950.50	25.0%	203,717,851.50
022000200100	Revenue Section	6,368,979.00	6,368,979.00	1,592,244.75	1,592,244.75	25.0%	4,776,734.25
022000300100	Account section	1,628,622.00	1,628,622.00	407,155.50	407,155.50	25.0%	1,221,466.50
023400000000	Works, Housing & Transport Department	48,664,767.00	48,664,767.00	12,166,191.75	12,166,191.75	25.0%	36,498,575.25
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	3,880,870.00	3,880,870.00	970,217.50	970,217.50	25.0%	2,910,652.50
023400200100	HOD Works	4,674,765.00	4,674,765.00	1,168,691.25	1,168,691.25	25.0%	3,506,073.75
023400300100	Road	20,908,502.00	20,908,502.00	5,227,125.50	5,227,125.50	25.0%	15,681,376.50
023400400100	Mechanical	3,870,889.00	3,870,889.00	967,722.25	967,722.25	25.0%	2,903,166.75
023400500100	Electrical	2,880,293.00	2,880,293.00	720,073.25	720,073.25	25.0%	2,160,219.75
023400600100	Building	5,092,459.00	5,092,459.00	1,273,114.75	1,273,114.75	25.0%	3,819,344.25
023400700100	Land & Survey	2,806,457.00	2,806,457.00	701,614.25	701,614.25	25.0%	2,104,842.75
023400800100	Estate	4,550,532.00	4,550,532.00	1,137,633.00	1,137,633.00	25.0%	3,412,899.00

319324 - KIRU 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
023800000000	Planning, Research & Statistics	34,108,962.00	34,108,962.00	8,527,240.50	8,527,240.50	25.0%	25,581,721.50
023800100100	Office of the Supervisory Council Planning, Research & Statistics	3,400,860.00	3,400,860.00	850,215.00	850,215.00	25.0%	2,550,645.00
023800200100	HOD Planning, Research & Statistics	11,241,636.00	11,241,636.00	2,810,409.00	2,810,409.00	25.0%	8,431,227.00
023800300100	Planning	4,514,153.00	4,514,153.00	1,128,538.25	1,128,538.25	25.0%	3,385,614.75
023800400100	Budget	4,514,153.00	4,514,153.00	1,128,538.25	1,128,538.25	25.0%	3,385,614.75
023800500100	Statistics	10,438,160.00	10,438,160.00	2,609,540.00	2,609,540.00	25.0%	7,828,620.00
050000000000	Social Sector	2,073,971,961.60	2,073,971,961.60	581,093,157.53	581,093,157.53	28.0%	1,492,878,804.07
051700000000	Education, Community and Social Development Department	1,494,097,107.60	1,494,097,107.60	399,815,074.05	399,815,074.05	26.8%	1,094,282,033.55
051700100100	Office of the Supervisory Council Education	3,428,826.00	3,428,826.00	857,206.50	857,206.50	25.0%	2,571,619.50
051700300100	HOD Community and Social Development	2,451,883.00	2,451,883.00	612,970.75	612,970.75	25.0%	1,838,912.25
051700400100	Local Government Primary Education	1,453,188,105.60	1,453,188,105.60	389,587,823.55	389,587,823.55	26.8%	1,063,600,282.05
051700600100	social welfare	7,899,398.00	7,899,398.00	1,974,849.50	1,974,849.50	25.0%	5,924,548.50
051700700100	Information Youth, Culture & Sport	4,788,741.00	4,788,741.00	1,197,185.25	1,197,185.25	25.0%	3,591,555.75
051700800100	Adult Education	4,788,741.00	4,788,741.00	1,197,185.25	1,197,185.25	25.0%	3,591,555.75
051700900100	Women Affairs	4,788,741.00	4,788,741.00	1,197,185.25	1,197,185.25	25.0%	3,591,555.75
051701000100	Cooperative	8,174,707.00	8,174,707.00	2,043,676.75	2,043,676.75	25.0%	6,131,030.25
051701100100	Trade, Commerce & Industry	4,587,965.00	4,587,965.00	1,146,991.25	1,146,991.25	25.0%	3,440,973.75
052100000000	Primary Healthcare Department	539,806,961.00	539,806,961.00	171,261,110.23	171,261,110.23	31.7%	368,545,850.77
052100100100	Office of the Supervisory Council Primary Healthcare	11,409,405.00	11,409,405.00	2,852,351.25	2,852,351.25	25.0%	8,557,053.75
052100200100	Primary Healthcare Coordinator	3,216,972.00	3,216,972.00	804,243.00	804,243.00	25.0%	2,412,729.00
052100300100	Curative Section	525,180,584.00	525,180,584.00	167,604,515.98	167,604,515.98	31.9%	357,576,068.02
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	20,813,061.00	20,813,061.00	5,203,265.25	5,203,265.25	25.0%	15,609,795.75
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)	3,880,683.00	3,880,683.00	970,170.75	970,170.75	25.0%	2,910,512.25
053500300100	Water Supply	4,165,021.00	4,165,021.00	1,041,255.25	1,041,255.25	25.0%	3,123,765.75
053500400100	Environmental, Sanitation and Hygiene	1,674,526.00	1,674,526.00	418,631.50	418,631.50	25.0%	1,255,894.50
053500500100	Monitoring and Evaluation	5,904,247.00	5,904,247.00	1,476,061.75	1,476,061.75	25.0%	4,428,185.25
053500600100	Preventive	5,188,584.00	5,188,584.00	1,297,146.00	1,297,146.00	25.0%	3,891,438.00
055100000000	District Administration	19,254,832.00	19,254,832.00	4,813,708.00	4,813,708.00	25.0%	14,441,124.00
055100200100	Traditional Rulers	4,882,741.00	4,882,741.00	1,220,685.25	1,220,685.25	25.0%	3,662,055.75
055100300100	District Head	4,662,403.00	4,662,403.00	1,165,600.75	1,165,600.75	25.0%	3,496,802.25
055100400100	Village Head	4,788,741.00	4,788,741.00	1,197,185.25	1,197,185.25	25.0%	3,591,555.75
055100500100	Ward Head	4,920,947.00	4,920,947.00	1,230,236.75	1,230,236.75	25.0%	3,690,710.25

Table 6: Overhead Expenditure by Administrative Classification

319324 - KIRU 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	2,167,679,810.00	2,167,679,810.00	553,463,534.68	553,463,534.68	25.5%	1,614,216,275.32
010000000000	Administration Sector	326,066,129.00	326,066,129.00	106,489,896.44	106,489,896.44	32.7%	219,576,232.56
011100000000	Chairman Office	199,739,129.00	199,739,129.00	71,670,000.00	71,670,000.00	35.9%	128,069,129.00
011100100100	Chairman Office	50,089,129.00	50,089,129.00	6,390,000.00	6,390,000.00	12.8%	43,699,129.00
011100100200	Vice Chairman Office	15,300,000.00	15,300,000.00	1,350,000.00	1,350,000.00	8.8%	13,950,000.00
011100100300	Special Service Unit Office	133,300,000.00	133,300,000.00	63,930,000.00	63,930,000.00	48.0%	69,370,000.00
011100100500	Special Assistants	1,050,000.00	1,050,000.00	-	-	0.0%	1,050,000.00
011200000000	Legislative Council	17,100,000.00	17,100,000.00	4,715,784.09	4,715,784.09	27.6%	12,384,215.91
011200400100	House Leader	16,000,000.00	16,000,000.00	4,715,784.09	4,715,784.09	29.5%	11,284,215.91
011200500100	Deputy House Leader	1,100,000.00	1,100,000.00	-	-	0.0%	1,100,000.00
016100000000	Office of Secretary to the Local Government	14,427,000.00	14,427,000.00	1,390,000.00	1,390,000.00	9.6%	13,037,000.00
016100100100	Office of Secretary to the Local Government	9,427,000.00	9,427,000.00	600,000.00	600,000.00	6.4%	8,827,000.00
016100700100	Legal Services	5,000,000.00	5,000,000.00	790,000.00	790,000.00	15.8%	4,210,000.00
012500000000	Personnel Management Office	94,800,000.00	94,800,000.00	28,714,112.35	28,714,112.35	30.3%	66,085,887.65
012500100100	Office of the Director Personnel Management	93,000,000.00	93,000,000.00	28,714,112.35	28,714,112.35	30.9%	64,285,887.65
012500200100	Chief Personnel Officer (CPO)	1,800,000.00	1,800,000.00	-	-	0.0%	1,800,000.00
020000000000	Economic Sector	699,983,681.00	699,983,681.00	229,477,272.00	229,477,272.00	32.8%	470,506,409.00
021500000000	Agriculture & Natural Resources	197,260,000.00	197,260,000.00	34,207,272.00	34,207,272.00	17.3%	163,052,728.00
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	1,100,000.00	1,100,000.00	480,000.00	480,000.00	43.6%	620,000.00
021500200100	HOD Agriculture & Natural Resources	75,300,000.00	75,300,000.00	22,727,272.00	22,727,272.00	30.2%	52,572,728.00
021500300100	Agric. Services	76,050,000.00	76,050,000.00	8,000,000.00	8,000,000.00	10.5%	68,050,000.00
021500400100	Forestry	27,050,000.00	27,050,000.00	-	-	0.0%	27,050,000.00
021500500100	Veterinary	15,110,000.00	15,110,000.00	3,000,000.00	3,000,000.00	19.9%	12,110,000.00
021500600100	Fishery	1,510,000.00	1,510,000.00	-	-	0.0%	1,510,000.00
021500700100	Livestocks	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
022000000000	Treasury Department	34,000,000.00	34,000,000.00	870,000.00	870,000.00	2.6%	33,130,000.00
022000100100	Treasurer	11,200,000.00	11,200,000.00	810,000.00	810,000.00	7.2%	10,390,000.00
022000200100	Revenue Section	9,700,000.00	9,700,000.00	60,000.00	60,000.00	0.6%	9,640,000.00
022000400100	Store Section	13,100,000.00	13,100,000.00	-	-	0.0%	13,100,000.00
023400000000	Works, Housing & Transport Department	173,140,000.00	173,140,000.00	6,030,000.00	6,030,000.00	3.5%	167,110,000.00
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	1,100,000.00	1,100,000.00	480,000.00	480,000.00	43.6%	620,000.00
023400200100	HOD Works	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
023400300100	Road	3,100,000.00	3,100,000.00	-	-	0.0%	3,100,000.00
023400400100	Mechanical	76,000,000.00	76,000,000.00	5,550,000.00	5,550,000.00	7.3%	70,450,000.00
023400500100	Electrical	19,600,000.00	19,600,000.00	-	-	0.0%	19,600,000.00

319324 - KIRU 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
023400600100	Building	55,600,000.00	55,600,000.00	-	-	0.0%	55,600,000.00
023400700100	Land & Survey	7,100,000.00	7,100,000.00	-	-	0.0%	7,100,000.00
023400800100	Estate	9,500,000.00	9,500,000.00	-	-	0.0%	9,500,000.00
023800000000	Planning, Research & Statistics	295,583,681.00	295,583,681.00	188,370,000.00	188,370,000.00	63.7%	107,213,681.00
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	1,140,000.00	1,140,000.00	480,000.00	480,000.00	42.1%	660,000.00
023800200100	HOD Planning, Research & Statistics	1,140,000.00	1,140,000.00	330,000.00	330,000.00	28.9%	810,000.00
023800300100	Planning	223,053,681.00	223,053,681.00	187,560,000.00	187,560,000.00	84.1%	35,493,681.00
023800400100	Budget	11,150,000.00	11,150,000.00	-	-	0.0%	11,150,000.00
023800500100	Statistics	59,100,000.00	59,100,000.00	-	-	0.0%	59,100,000.00
050000000000	Social Sector	1,141,630,000.00	1,141,630,000.00	217,496,366.24	217,496,366.24	19.1%	924,133,633.76
051700000000	Education, Community and Social Development Department	684,320,000.00	684,320,000.00	145,365,140.91	145,365,140.91	21.2%	538,954,859.09
051700100100	Office of the Supervisory Councilor Education	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
051700200100	Office of the Supervisory Councilor Community	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
051700300100	HOD Community and Social Development	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
051700400100	Local Government Primary Education	132,000,000.00	132,000,000.00	5,210,000.00	5,210,000.00	3.9%	126,790,000.00
051700500100	Community	157,500,000.00	157,500,000.00	79,240,000.00	79,240,000.00	50.3%	78,260,000.00
051700600100	social welfare	325,000,000.00	325,000,000.00	58,440,140.91	58,440,140.91	18.0%	266,559,859.09
051700700100	Information Youth, Culture & Sport	13,100,000.00	13,100,000.00	1,105,000.00	1,105,000.00	8.4%	11,995,000.00
051700800100	Adult Education	19,000,000.00	19,000,000.00	-	-	0.0%	19,000,000.00
051700900100	Women Affairs	17,100,000.00	17,100,000.00	200,000.00	200,000.00	1.2%	16,900,000.00
051701000100	Cooperative	9,100,000.00	9,100,000.00	-	-	0.0%	9,100,000.00
051701100100	Trade, Commerce & Industry	8,100,000.00	8,100,000.00	1,170,000.00	1,170,000.00	14.4%	6,930,000.00
052100000000	Primary Healthcare Department	96,380,000.00	96,380,000.00	4,230,454.54	4,230,454.54	4.4%	92,149,545.46
052100100100	Office of the Supervisory Councilor Primary Healthcare	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
052100200100	Primary Healthcare Coordinator	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
052100300100	Curative Section	94,100,000.00	94,100,000.00	4,230,454.54	4,230,454.54	4.5%	89,869,545.46
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	210,180,000.00	210,180,000.00	22,631,679.58	22,631,679.58	10.8%	187,548,320.42
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and Hygiene	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation sect	1,140,000.00	1,140,000.00	-	-	0.0%	1,140,000.00
053500300100	Water Supply	45,100,000.00	45,100,000.00	19,481,679.58	19,481,679.58	43.2%	25,618,320.42
053500400100	Environmental, Sanitation and Hygiene	76,000,000.00	76,000,000.00	3,150,000.00	3,150,000.00	4.1%	72,850,000.00
053500500100	Monitoring and Evaluation	10,800,000.00	10,800,000.00	-	-	0.0%	10,800,000.00
053500600100	Preventive	76,000,000.00	76,000,000.00	-	-	0.0%	76,000,000.00
055100000000	District Administration	150,750,000.00	150,750,000.00	45,269,091.21	45,269,091.21	30.0%	105,480,908.79
055100100100	District Administration	16,500,000.00	16,500,000.00	-	-	0.0%	16,500,000.00
055100200100	Traditional Rulers	52,500,000.00	52,500,000.00	25,409,091.21	25,409,091.21	48.4%	27,090,908.79
055100300100	District Head	40,500,000.00	40,500,000.00	-	-	0.0%	40,500,000.00
055100400100	Village Head	25,750,000.00	25,750,000.00	15,000,000.00	15,000,000.00	58.3%	10,750,000.00
055100500100	Ward Head	15,500,000.00	15,500,000.00	4,860,000.00	4,860,000.00	31.4%	10,640,000.00

Table 7: Capital Expenditure by Administrative Classification

319324 - KIRU 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	6,940,002,076.00	6,940,002,076.00	977,928,398.19	977,928,398.19	14.1%	5,962,073,677.81
010000000000	Administration Sector	830,652,523.61	830,652,523.61	889,064,844.44	889,064,844.44	107.0%	- 58,412,320.83
011100000000	Chairman Office	310,652,523.88	310,652,523.88	889,064,844.44	889,064,844.44	286.2%	- 578,412,320.56
011100100300	Special Service Unit Office	310,652,523.88	310,652,523.88	889,064,844.44	889,064,844.44	286.2%	- 578,412,320.56
016100000000	Office of Secretary to the Local Government	99,999,999.73	99,999,999.73	-	-	0.0%	99,999,999.73
016100700100	Legal Services	99,999,999.73	99,999,999.73	-	-	0.0%	99,999,999.73
012500000000	Personnel Management Office	420,000,000.00	420,000,000.00	-	-	0.0%	420,000,000.00
012500200100	Chief Personnel Officer (CPO)	420,000,000.00	420,000,000.00	-	-	0.0%	420,000,000.00
020000000000	Economic Sector	3,987,638,101.75	3,987,638,101.75	29,627,272.00	29,627,272.00	0.7%	3,958,010,829.75
021500000000	Agriculture & Natural Resources	345,454,544.00	345,454,544.00	29,627,272.00	29,627,272.00	8.6%	315,827,272.00
021500200100	HOD Agriculture & Natural Resources	75,454,544.00	75,454,544.00	22,727,272.00	22,727,272.00	30.1%	52,727,272.00
021500300100	Agric. Services	185,000,000.00	185,000,000.00	-	-	0.0%	185,000,000.00
021500400100	Forestry	85,000,000.00	85,000,000.00	6,900,000.00	6,900,000.00	8.1%	78,100,000.00
022000000000	Treasury Department	238,316,657.00	238,316,657.00	-	-	0.0%	238,316,657.00
022000100100	Treasurer	238,316,657.00	238,316,657.00	-	-	0.0%	238,316,657.00
023400000000	Works, Housing & Transport Department	2,623,866,900.75	2,623,866,900.75	-	-	0.0%	2,623,866,900.75
023400300100	Road	659,000,000.00	659,000,000.00	-	-	0.0%	659,000,000.00
023400400100	Mechanical	280,000,000.00	280,000,000.00	-	-	0.0%	280,000,000.00
023400500100	Electrical	550,366,900.75	550,366,900.75	-	-	0.0%	550,366,900.75
023400600100	Building	1,134,500,000.00	1,134,500,000.00	-	-	0.0%	1,134,500,000.00
023800000000	Planning, Research & Statistics	780,000,000.00	780,000,000.00	-	-	0.0%	780,000,000.00
023800200100	HOD Planning, Research & Statistics	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
023800300100	Planning	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
023800500100	Statistics	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
050000000000	Social Sector	2,121,711,450.64	2,121,711,450.64	59,236,281.75	59,236,281.75	2.8%	2,062,475,168.89
051700000000	Education, Community and Social Development Department	1,412,500,000.00	1,412,500,000.00	59,236,281.75	59,236,281.75	4.2%	1,353,263,718.25
051700300100	HOD Community and Social Development	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
051700400100	Local Government Primary Education	1,192,500,000.00	1,192,500,000.00	49,564,093.78	49,564,093.78	4.2%	1,142,935,906.22
051700600100	social welfare	50,000,000.00	50,000,000.00	7,500,000.00	7,500,000.00	15.0%	42,500,000.00
051700700100	Information Youth, Culture & Sport	80,000,000.00	80,000,000.00	2,172,187.97	2,172,187.97	2.7%	77,827,812.03
051701100100	Trade, Commerce & Industry	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
052100000000	Primary Healthcare Department	407,000,000.00	407,000,000.00	-	-	0.0%	407,000,000.00
052100200100	Primary Healthcare Coordinator	407,000,000.00	407,000,000.00	-	-	0.0%	407,000,000.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	302,211,450.64	302,211,450.64	-	-	0.0%	302,211,450.64
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation sect	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
053500300100	Water Supply	165,711,450.64	165,711,450.64	-	-	0.0%	165,711,450.64
053500400100	Environmental, Sanitation and Hygiene	131,500,000.00	131,500,000.00	-	-	0.0%	131,500,000.00

2.D Expenditure by Economic Classification

Table 8: Total Expenditure by Economic Classification

319324 - KIRU 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	11,846,630,142.00	11,846,630,142.00	2,278,729,164.00	2,278,729,164.00	19.2%	9,567,900,978.00
21	PERSONNEL COST	2,738,948,256.00	2,738,948,256.00	747,337,231.13	747,337,231.13	27.3%	1,991,611,024.87
2101	SALARY	1,655,391,354.81	1,655,391,354.81	440,138,635.85	440,138,635.85	26.6%	1,215,252,718.96
210101	SALARIES AND WAGES	1,655,391,354.81	1,655,391,354.81	440,138,635.85	440,138,635.85	26.6%	1,215,252,718.96
21010101	SALARY	1,655,391,354.81	1,655,391,354.81	440,138,635.85	440,138,635.85	26.6%	1,215,252,718.96
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,077,978,639.19	1,077,978,639.19	305,804,029.78	305,804,029.78	28.4%	772,174,609.41
210201	ALLOWANCES	822,557,550.18	822,557,550.18	241,948,757.53	241,948,757.53	29.4%	580,608,792.66
21020101	HOUSING / RENT ALLOWANCES	34,237,766.20	34,237,766.20	8,559,441.55	8,559,441.55	25.0%	25,678,324.65
21020103	TRANSPORT ALLOWANCES	25,652,923.00	25,652,923.00	6,413,230.75	6,413,230.75	25.0%	19,239,692.25
21020104	MEAL SUBSIDY	23,751,433.00	23,751,433.00	5,937,858.25	5,937,858.25	25.0%	17,813,574.75
21020105	UTILITY ALLOWANCE	33,882,202.00	33,882,202.00	8,470,550.50	8,470,550.50	25.0%	25,411,651.50
21020106	RESPONSIBILITY ALLOWANCE	9,928,091.00	9,928,091.00	2,482,022.75	2,482,022.75	25.0%	7,446,068.25
21020107	ENTERTAINMENT ALLOWANCE	353,302,504.40	353,302,504.40	124,634,996.08	124,634,996.08	35.3%	228,667,508.32
21020108	PROFESSIONAL DUTY ALLOWANCE	12,370,467.00	12,370,467.00	3,092,616.75	3,092,616.75	25.0%	9,277,850.25
21020109	LEAVE GRANT	4,590,348.00	4,590,348.00	1,147,587.00	1,147,587.00	25.0%	3,442,761.00
21020110	FURNITURE ALLOWANCE	38,396,522.58	38,396,522.58	9,599,130.65	9,599,130.65	25.0%	28,797,391.94
21020112	RAMADAN/ SALLAH GESTURE ALLOWANCE	26,301,736.00	26,301,736.00	6,575,434.00	6,575,434.00	25.0%	19,726,302.00
21020113	DOMESTIC SERVANT ALLOWANCE	60,267,425.00	60,267,425.00	15,066,856.25	15,066,856.25	25.0%	45,200,568.75
21020114	MEDICAL ALLOWANCE	30,747,279.00	30,747,279.00	7,686,819.75	7,686,819.75	25.0%	23,060,459.25
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	55,058,979.00	55,058,979.00	13,764,744.75	13,764,744.75	25.0%	41,294,234.25
21020119	SHIFTING ALLOWANCE	73,043,522.00	73,043,522.00	18,260,880.50	18,260,880.50	25.0%	54,782,641.50
21020126	HAZARD ALLOWANCE	13,293,687.00	13,293,687.00	3,323,421.75	3,323,421.75	25.0%	9,970,265.25
21020128	NYSC/ IT ALLOWANCES	15,039,178.00	15,039,178.00	3,759,794.50	3,759,794.50	25.0%	11,279,383.50
21020129	CASUAL WORKERS ALLOWANCE	12,693,487.00	12,693,487.00	3,173,371.75	3,173,371.75	25.0%	9,520,115.25
210202	SOCIAL CONTRIBUTIONS	255,421,089.00	255,421,089.00	63,855,272.25	63,855,272.25	25.0%	191,565,816.75
21020201	NHIS CONTRIBUTION	208,047.00	208,047.00	52,011.75	52,011.75	25.0%	156,035.25
21020202	CONTRIBUTORY PENSION	255,213,042.00	255,213,042.00	63,803,260.50	63,803,260.50	25.0%	191,409,781.50
2103	SOCIAL BENEFITS	5,578,262.00	5,578,262.00	1,394,565.50	1,394,565.50	25.0%	4,183,696.50
210301	SOCIAL BENEFITS	5,578,262.00	5,578,262.00	1,394,565.50	1,394,565.50	25.0%	4,183,696.50
21030102	PENSION	5,578,262.00	5,578,262.00	1,394,565.50	1,394,565.50	25.0%	4,183,696.50
22	OTHER RECURRENT COSTS	2,167,679,810.00	2,167,679,810.00	553,463,534.68	553,463,534.68	25.5%	1,614,216,275.32
2202	OVERHEAD COST	1,814,549,810.00	1,814,549,810.00	427,828,666.21	427,828,666.21	23.6%	1,386,721,143.79
220201	TRAVEL & TRANSPORT - GENERAL	124,060,000.00	124,060,000.00	9,055,784.09	9,055,784.09	7.3%	115,004,215.91
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	117,810,000.00	117,810,000.00	9,055,784.09	9,055,784.09	7.7%	108,754,215.91
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	6,250,000.00	6,250,000.00	-	-	0.0%	6,250,000.00
220203	MATERIALS & SUPPLIES - GENERAL	893,653,681.00	893,653,681.00	351,263,202.54	351,263,202.54	39.3%	542,390,478.46

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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
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	81,250,000.00	81,250,000.00	-	-	0.0%	81,250,000.00
22020302	BOOKS	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22020303	NEWSPAPERS	6,700,000.00	6,700,000.00	-	-	0.0%	6,700,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	217,353,681.00	217,353,681.00	187,500,000.00	187,500,000.00	86.3%	29,853,681.00
22020306	PRINTING OF SECURITY DOCUMENTS	88,300,000.00	88,300,000.00	60,000,000.00	60,000,000.00	68.0%	28,300,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	135,000,000.00	135,000,000.00	7,230,454.54	7,230,454.54	5.4%	127,769,545.46
22020308	FIELD & CAMPING MATERIALS SUPPLIES	5,000,000.00	5,000,000.00	310,000.00	310,000.00	6.2%	4,690,000.00
22020309	UNIFORMS & OTHER CLOTHING	27,000,000.00	27,000,000.00	21,365,476.00	21,365,476.00	79.1%	5,634,524.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	285,000,000.00	285,000,000.00	70,857,272.00	70,857,272.00	24.9%	214,142,728.00
22020312	SANITARY MATERIALS	15,000,000.00	15,000,000.00	4,000,000.00	4,000,000.00	26.7%	11,000,000.00
22020313	WATER TREATMENT CHEMICALS	10,050,000.00	10,050,000.00	-	-	0.0%	10,050,000.00
220204	MAINTENANCE SERVICES - GENERAL	121,360,000.00	121,360,000.00	15,961,679.58	15,961,679.58	13.2%	105,398,320.42
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	11,200,000.00	11,200,000.00	480,000.00	480,000.00	4.3%	10,720,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	64,520,000.00	64,520,000.00	-	-	0.0%	64,520,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	300,000.00	300,000.00	-	-	0.0%	300,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	300,000.00	300,000.00	-	-	0.0%	300,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	25,040,000.00	25,040,000.00	-	-	0.0%	25,040,000.00
22020406	OTHER MAINTENANCE SERVICES	20,000,000.00	20,000,000.00	15,481,679.58	15,481,679.58	77.4%	4,518,320.42
220205	TRAINING - GENERAL	95,510,000.00	95,510,000.00	-	-	0.0%	95,510,000.00
22020501	LOCAL TRAINING	95,510,000.00	95,510,000.00	-	-	0.0%	95,510,000.00
220206	OTHER SERVICES - GENERAL	77,000,000.00	77,000,000.00	5,940,000.00	5,940,000.00	7.7%	71,060,000.00
22020601	SECURITY SERVICES	45,000,000.00	45,000,000.00	2,940,000.00	2,940,000.00	6.5%	42,060,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	22,000,000.00	22,000,000.00	3,000,000.00	3,000,000.00	13.6%	19,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	70,000,000.00	70,000,000.00	790,000.00	790,000.00	1.1%	69,210,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	790,000.00	790,000.00	15.8%	4,210,000.00
22020707	AGRICULTURAL CONSULTING	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
22020708	MEDICAL CONSULTING	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020711	SUPERVISION AND MANAGEMENT	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
220209	FINANCIAL CHARGES - GENERAL	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00

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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)	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	428,466,129.00	428,466,129.00	44,818,000.00	44,818,000.00	10.5%	383,648,129.00
22021001	REFRESHMENT & MEALS	181,450,000.00	181,450,000.00	15,720,000.00	15,720,000.00	8.7%	165,730,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	65,027,000.00	65,027,000.00	22,290,000.00	22,290,000.00	34.3%	42,737,000.00
22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	300,000.00	300,000.00	6.0%	4,700,000.00
22021006	POSTAGES & COURIER SERVICES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22021007	WELFARE PACKAGES	18,500,000.00	18,500,000.00	6,358,000.00	6,358,000.00	34.4%	12,142,000.00
22021010	DIRECT TEACHING & LABORATORY COST	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22021011	MEDICAL EXPENSES-INTERNATIONAL	133,489,129.00	133,489,129.00	-	-	0.0%	133,489,129.00
22021016	BUDGET FORMULATION LOGISTICS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021019	SYSTEMATIC LAND TITLING COST	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22021020	SANITATION VANGUARD EXPENSES	5,000,000.00	5,000,000.00	150,000.00	150,000.00	3.0%	4,850,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	353,130,000.00	353,130,000.00	125,634,868.47	125,634,868.47	35.6%	227,495,131.53
220401	LOCAL GRANTS AND CONTRIBUTIONS	353,130,000.00	353,130,000.00	125,634,868.47	125,634,868.47	35.6%	227,495,131.53
22040109	GRANTS TO COMMUNITIES/NGOs	353,130,000.00	353,130,000.00	125,634,868.47	125,634,868.47	35.6%	227,495,131.53
23	CAPITAL EXPENDITURE	6,940,002,076.00	6,940,002,076.00	977,928,398.19	977,928,398.19	14.1%	5,962,073,677.81
2301	FIXED ASSETS PURCHASED	1,900,227,271.00	1,900,227,271.00	48,599,459.97	48,599,459.97	2.6%	1,851,627,811.03
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,900,227,271.00	1,900,227,271.00	48,599,459.97	48,599,459.97	2.6%	1,851,627,811.03
23010101	PURCHASE / ACQUISITION OF LAND	340,000,000.00	340,000,000.00	-	-	0.0%	340,000,000.00
23010104	PURCHASE MOTOR CYCLES	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	87,272,727.00	87,272,727.00	-	-	0.0%	87,272,727.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010113	PURCHASE OF COMPUTERS	550,000,000.00	550,000,000.00	-	-	0.0%	550,000,000.00
23010114	PURCHASE OF COMPUTER PRINTERS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	102,500,000.00	102,500,000.00	-	-	0.0%	102,500,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	30,000,000.00	30,000,000.00	2,172,187.97	2,172,187.97	7.2%	27,827,812.03
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	340,454,544.00	340,454,544.00	29,627,272.00	29,627,272.00	8.7%	310,827,272.00
23010128	PURCHASE OF SECURITY EQUIPMENT	100,000,000.00	100,000,000.00	16,800,000.00	16,800,000.00	16.8%	83,200,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	85,000,000.00	85,000,000.00	-	-	0.0%	85,000,000.00
2302	CONSTRUCTION / PROVISION	3,487,958,148.00	3,487,958,148.00	921,828,938.22	921,828,938.22	26.4%	2,566,129,209.78
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,487,958,148.00	3,487,958,148.00	921,828,938.22	921,828,938.22	26.4%	2,566,129,209.78
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	849,879,796.61	849,879,796.61	872,264,844.44	872,264,844.44	102.6%	- 22,385,047.83
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	146,000,000.00	146,000,000.00	-	-	0.0%	146,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	412,866,900.75	412,866,900.75	-	-	0.0%	412,866,900.75
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	113,711,450.64	113,711,450.64	-	-	0.0%	113,711,450.64
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	64,000,000.00	64,000,000.00	-	-	0.0%	64,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	442,500,000.00	442,500,000.00	49,564,093.78	49,564,093.78	11.2%	392,935,906.22

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Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	1,049,000,000.00	1,049,000,000.00	-	-	0.0%	1,049,000,000.00
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	105,000,000.00	105,000,000.00	-	-	0.0%	105,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
2303	REHABILITATION / REPAIRS	1,169,000,000.00	1,169,000,000.00	-	-	0.0%	1,169,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,169,000,000.00	1,169,000,000.00	-	-	0.0%	1,169,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	250,000,000.00	250,000,000.00	-	-	0.0%	250,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	480,000,000.00	480,000,000.00	-	-	0.0%	480,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	352,000,000.00	352,000,000.00	-	-	0.0%	352,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	136,500,000.00	136,500,000.00	-	-	0.0%	136,500,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	136,500,000.00	136,500,000.00	-	-	0.0%	136,500,000.00
23040101	TREE PLANTING	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23040102	EROSION & FLOOD CONTROL	131,500,000.00	131,500,000.00	-	-	0.0%	131,500,000.00
2305	OTHER CAPITAL PROJECTS	246,316,657.00	246,316,657.00	7,500,000.00	7,500,000.00	3.0%	238,816,657.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	246,316,657.00	246,316,657.00	7,500,000.00	7,500,000.00	3.0%	238,816,657.00
23050107	MARGIN FOR INCREASE IN COST	188,316,657.00	188,316,657.00	-	-	0.0%	188,316,657.00
23050108	SPECIAL INTERVENTION FUND	50,000,000.00	50,000,000.00	7,500,000.00	7,500,000.00	15.0%	42,500,000.00
23050109	PROVISION OF HEALTH PROGRAMME / ACTIVITIES	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00

Table 9: Total Expenditure by Functional Classification

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Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Expenditure	11,846,630,142.00	11,846,630,142.00	2,278,729,164.00	2,278,729,164.00	19.2%	9,567,900,978.00
701	GENERAL PUBLIC SERVICES	1,968,990,071.40	1,968,990,071.40	355,215,797.54	355,215,797.54	18.0%	1,613,774,273.86
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	1,199,440,993.19	1,199,440,993.19	116,722,085.89	116,722,085.89	9.7%	1,082,718,907.30
70111	EXECUTIVE AND LEGISLATIVE ORGANS	583,701,758.18	583,701,758.18	29,996,441.39	29,996,441.39	5.1%	553,705,316.80
70112	FINANCIAL AND FISCAL AFFAIRS	615,739,235.00	615,739,235.00	86,725,644.50	86,725,644.50	14.1%	529,013,590.50
7013	GENERAL SERVICES	769,549,078.21	769,549,078.21	238,493,711.65	238,493,711.65	31.0%	531,055,366.56
70131	GENERAL PERSONNEL SERVICES	296,856,585.63	296,856,585.63	37,603,258.76	37,603,258.76	12.7%	259,253,326.87
70132	OVERALL PLANNING AND STATISTICAL SERVICES	409,692,643.00	409,692,643.00	196,897,240.50	196,897,240.50	48.1%	212,795,402.50
70133	OTHER GENERAL SERVICES	62,999,849.58	62,999,849.58	3,993,212.40	3,993,212.40	6.3%	59,006,637.19
703	PUBLIC ORDER AND SAFETY	702,329,577.61	702,329,577.61	972,129,107.94	972,129,107.94	138.4%	- 269,799,530.33
7033	LAW COURTS	104,999,999.73	104,999,999.73	790,000.00	790,000.00	0.8%	104,209,999.73
70331	LAW COURTS	104,999,999.73	104,999,999.73	790,000.00	790,000.00	0.8%	104,209,999.73
7036	PUBLIC ORDER AND SAFETY N.E.C.	597,329,577.88	597,329,577.88	971,339,107.94	971,339,107.94	162.6%	- 374,009,530.06
70361	PUBLIC ORDER AND SAFETY N.E.C.	597,329,577.88	597,329,577.88	971,339,107.94	971,339,107.94	162.6%	- 374,009,530.06
704	ECONOMIC AFFAIRS	2,184,930,011.75	2,184,930,011.75	94,086,685.75	94,086,685.75	4.3%	2,090,843,326.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	46,862,672.00	46,862,672.00	3,190,668.00	3,190,668.00	6.8%	43,672,004.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	46,862,672.00	46,862,672.00	3,190,668.00	3,190,668.00	6.8%	43,672,004.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	803,825,413.00	803,825,413.00	75,362,261.25	75,362,261.25	9.4%	728,463,151.75
70421	AGRICULTURE	768,856,354.00	768,856,354.00	73,759,996.50	73,759,996.50	9.6%	695,096,357.50
70422	FORESTRY	30,378,485.00	30,378,485.00	832,121.25	832,121.25	2.7%	29,546,363.75
70423	FISHING AND HUNTING	4,590,574.00	4,590,574.00	770,143.50	770,143.50	16.8%	3,820,430.50
7043	FUEL AND ENERGY	332,466,900.75	332,466,900.75	-	-	0.0%	332,466,900.75
70435	ELECTRICITY	332,466,900.75	332,466,900.75	-	-	0.0%	332,466,900.75
7045	TRANSPORT	915,435,026.00	915,435,026.00	8,333,756.50	8,333,756.50	0.9%	907,101,269.50
70451	ROAD TRANSPORT	915,435,026.00	915,435,026.00	8,333,756.50	8,333,756.50	0.9%	907,101,269.50
7047	OTHER INDUSTRIES	86,340,000.00	86,340,000.00	7,200,000.00	7,200,000.00	8.3%	79,140,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	8,100,000.00	8,100,000.00	1,170,000.00	1,170,000.00	14.4%	6,930,000.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	78,240,000.00	78,240,000.00	6,030,000.00	6,030,000.00	7.7%	72,210,000.00
705	ENVIRONMENTAL PROTECTION	195,899,456.00	195,899,456.00	6,014,864.00	6,014,864.00	3.1%	189,884,592.00
7051	WASTE MANAGEMENT	99,399,456.00	99,399,456.00	6,014,864.00	6,014,864.00	6.1%	93,384,592.00
70511	WASTE MANAGEMENT	99,399,456.00	99,399,456.00	6,014,864.00	6,014,864.00	6.1%	93,384,592.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	96,500,000.00	96,500,000.00	-	-	0.0%	96,500,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	96,500,000.00	96,500,000.00	-	-	0.0%	96,500,000.00

319324 - KIRU 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
706	HOUSING AND COMMUNITY AMMENITIES	768,646,212.64	768,646,212.64	103,595,370.08	103,595,370.08	13.5%	665,050,842.56
7061	HOUSING DEVELOPMENT	84,649,448.00	84,649,448.00	3,112,362.00	3,112,362.00	3.7%	81,537,086.00
70611	HOUSING DEVELOPMENT	84,649,448.00	84,649,448.00	3,112,362.00	3,112,362.00	3.7%	81,537,086.00
7062	COMMUNITY DEVELOPMENT	157,500,000.00	157,500,000.00	79,240,000.00	79,240,000.00	50.3%	78,260,000.00
70621	COMMUNITY DEVELOPMENT	157,500,000.00	157,500,000.00	79,240,000.00	79,240,000.00	50.3%	78,260,000.00
7063	WATER SUPPLY	286,116,471.64	286,116,471.64	20,522,934.83	20,522,934.83	7.2%	265,593,536.81
70631	WATER SUPPLY	286,116,471.64	286,116,471.64	20,522,934.83	20,522,934.83	7.2%	265,593,536.81
7064	STREET LIGHTING	105,380,293.00	105,380,293.00	720,073.25	720,073.25	0.7%	104,660,219.75
70641	STREET LIGHTING	105,380,293.00	105,380,293.00	720,073.25	720,073.25	0.7%	104,660,219.75
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
707	HEALTH	1,294,375,545.00	1,294,375,545.00	176,788,710.77	176,788,710.77	13.7%	1,117,586,834.23
7073	HOSPITAL SERVICES	285,000,000.00	285,000,000.00	-	-	0.0%	285,000,000.00
70731	GENERAL HOSPITAL SERVICES	285,000,000.00	285,000,000.00	-	-	0.0%	285,000,000.00
7074	PUBLIC HEALTH SERVICES	1,009,375,545.00	1,009,375,545.00	176,788,710.77	176,788,710.77	17.5%	832,586,834.23
70741	PUBLIC HEALTH SERVICES	1,009,375,545.00	1,009,375,545.00	176,788,710.77	176,788,710.77	17.5%	832,586,834.23
708	RECREATION, CULTURE AND RELIGION	980,893,573.00	980,893,573.00	54,557,172.43	54,557,172.43	5.6%	926,336,400.57
7081	RECREATIONAL AND SPORTING SERVICES	47,888,741.00	47,888,741.00	4,474,373.22	4,474,373.22	9.3%	43,414,367.78
70811	RECREATIONAL AND SPORTING SERVICES	47,888,741.00	47,888,741.00	4,474,373.22	4,474,373.22	9.3%	43,414,367.78
7082	CULTURAL SERVICES	170,004,832.00	170,004,832.00	50,082,799.21	50,082,799.21	29.5%	119,922,032.79
70821	CULTURAL SERVICES	170,004,832.00	170,004,832.00	50,082,799.21	50,082,799.21	29.5%	119,922,032.79
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	663,000,000.00	663,000,000.00	-	-	0.0%	663,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	663,000,000.00	663,000,000.00	-	-	0.0%	663,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
709	EDUCATION	3,306,045,672.60	3,306,045,672.60	446,416,309.08	446,416,309.08	13.5%	2,859,629,363.52
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,782,256,931.60	2,782,256,931.60	445,219,123.83	445,219,123.83	16.0%	2,337,037,807.77
70912	PRIMARY EDUCATION	2,782,256,931.60	2,782,256,931.60	445,219,123.83	445,219,123.83	16.0%	2,337,037,807.77
7094	TERTIARY EDUCATION	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	23,788,741.00	23,788,741.00	1,197,185.25	1,197,185.25	5.0%	22,591,555.75
70951	EDUCATION NOT DEFINABLE BY LEVEL	23,788,741.00	23,788,741.00	1,197,185.25	1,197,185.25	5.0%	22,591,555.75
710	SOCIAL PROTECTION	444,520,022.00	444,520,022.00	69,925,146.41	69,925,146.41	15.7%	374,594,875.59
7104	FAMILY AND CHILDREN	408,380,022.00	408,380,022.00	69,925,146.41	69,925,146.41	17.1%	338,454,875.59
71041	FAMILY AND CHILDREN	408,380,022.00	408,380,022.00	69,925,146.41	69,925,146.41	17.1%	338,454,875.59
7105	UNEMPLOYMENT	36,140,000.00	36,140,000.00	-	-	0.0%	36,140,000.00
71051	UNEMPLOYMENT	36,140,000.00	36,140,000.00	-	-	0.0%	36,140,000.00

Table 10: Personnel Expenditure by Functional Classification

319324 - KIRU Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	2,738,948,256.00	2,738,948,256.00	747,337,231.13	747,337,231.13	27.3%	1,991,611,024.87
701	GENERAL PUBLIC SERVICES	496,823,604.40	496,823,604.40	124,205,901.10	124,205,901.10	25.0%	372,617,703.30
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	413,585,207.19	413,585,207.19	103,396,301.80	103,396,301.80	25.0%	310,188,905.39
70111	EXECUTIVE AND LEGISLATIVE ORGANS	70,162,629.18	70,162,629.18	17,540,657.30	17,540,657.30	25.0%	52,621,971.89
70112	FINANCIAL AND FISCAL AFFAIRS	343,422,578.00	343,422,578.00	85,855,644.50	85,855,644.50	25.0%	257,566,933.50
7013	GENERAL SERVICES	83,238,397.21	83,238,397.21	20,809,599.30	20,809,599.30	25.0%	62,428,797.91
70131	GENERAL PERSONNEL SERVICES	35,556,585.63	35,556,585.63	8,889,146.41	8,889,146.41	25.0%	26,667,439.22
70132	OVERALL PLANNING AND STATISTICAL SERVICES	34,108,962.00	34,108,962.00	8,527,240.50	8,527,240.50	25.0%	25,581,721.50
70133	OTHER GENERAL SERVICES	13,572,849.58	13,572,849.58	3,393,212.40	3,393,212.40	25.0%	10,179,637.19
703	PUBLIC ORDER AND SAFETY	73,377,054.00	73,377,054.00	18,344,263.50	18,344,263.50	25.0%	55,032,790.50
7036	PUBLIC ORDER AND SAFETY N.E.C.	73,377,054.00	73,377,054.00	18,344,263.50	18,344,263.50	25.0%	55,032,790.50
70361	PUBLIC ORDER AND SAFETY N.E.C.	73,377,054.00	73,377,054.00	18,344,263.50	18,344,263.50	25.0%	55,032,790.50
704	ECONOMIC AFFAIRS	92,208,567.00	92,208,567.00	23,052,141.75	23,052,141.75	25.0%	69,156,425.25
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	12,762,672.00	12,762,672.00	3,190,668.00	3,190,668.00	25.0%	9,572,004.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	12,762,672.00	12,762,672.00	3,190,668.00	3,190,668.00	25.0%	9,572,004.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	46,110,869.00	46,110,869.00	11,527,717.25	11,527,717.25	25.0%	34,583,151.75
70421	AGRICULTURE	39,701,810.00	39,701,810.00	9,925,452.50	9,925,452.50	25.0%	29,776,357.50
70422	FORESTRY	3,328,485.00	3,328,485.00	832,121.25	832,121.25	25.0%	2,496,363.75
70423	FISHING AND HUNTING	3,080,574.00	3,080,574.00	770,143.50	770,143.50	25.0%	2,310,430.50
7045	TRANSPORT	33,335,026.00	33,335,026.00	8,333,756.50	8,333,756.50	25.0%	25,001,269.50
70451	ROAD TRANSPORT	33,335,026.00	33,335,026.00	8,333,756.50	8,333,756.50	25.0%	25,001,269.50
705	ENVIRONMENTAL PROTECTION	11,459,456.00	11,459,456.00	2,864,864.00	2,864,864.00	25.0%	8,594,592.00
7051	WASTE MANAGEMENT	11,459,456.00	11,459,456.00	2,864,864.00	2,864,864.00	25.0%	8,594,592.00
70511	WASTE MANAGEMENT	11,459,456.00	11,459,456.00	2,864,864.00	2,864,864.00	25.0%	8,594,592.00
706	HOUSING AND COMMUNITY AMMENITIES	19,494,762.00	19,494,762.00	4,873,690.50	4,873,690.50	25.0%	14,621,071.50
7061	HOUSING DEVELOPMENT	12,449,448.00	12,449,448.00	3,112,362.00	3,112,362.00	25.0%	9,337,086.00
70611	HOUSING DEVELOPMENT	12,449,448.00	12,449,448.00	3,112,362.00	3,112,362.00	25.0%	9,337,086.00
7063	WATER SUPPLY	4,165,021.00	4,165,021.00	1,041,255.25	1,041,255.25	25.0%	3,123,765.75
70631	WATER SUPPLY	4,165,021.00	4,165,021.00	1,041,255.25	1,041,255.25	25.0%	3,123,765.75
7064	STREET LIGHTING	2,880,293.00	2,880,293.00	720,073.25	720,073.25	25.0%	2,160,219.75
70641	STREET LIGHTING	2,880,293.00	2,880,293.00	720,073.25	720,073.25	25.0%	2,160,219.75
707	HEALTH	544,995,545.00	544,995,545.00	172,558,256.23	172,558,256.23	31.7%	372,437,288.77
7074	PUBLIC HEALTH SERVICES	544,995,545.00	544,995,545.00	172,558,256.23	172,558,256.23	31.7%	372,437,288.77
70741	PUBLIC HEALTH SERVICES	544,995,545.00	544,995,545.00	172,558,256.23	172,558,256.23	31.7%	372,437,288.77
708	RECREATION, CULTURE AND RELIGION	24,043,573.00	24,043,573.00	6,010,893.25	6,010,893.25	25.0%	18,032,679.75
7081	RECREATIONAL AND SPORTING SERVICES	4,788,741.00	4,788,741.00	1,197,185.25	1,197,185.25	25.0%	3,591,555.75
70811	RECREATIONAL AND SPORTING SERVICES	4,788,741.00	4,788,741.00	1,197,185.25	1,197,185.25	25.0%	3,591,555.75
7082	CULTURAL SERVICES	19,254,832.00	19,254,832.00	4,813,708.00	4,813,708.00	25.0%	14,441,124.00
70821	CULTURAL SERVICES	19,254,832.00	19,254,832.00	4,813,708.00	4,813,708.00	25.0%	14,441,124.00
709	EDUCATION	1,461,405,672.60	1,461,405,672.60	391,642,215.30	391,642,215.30	26.8%	1,069,763,457.30
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,456,616,931.60	1,456,616,931.60	390,445,030.05	390,445,030.05	26.8%	1,066,171,901.55
70912	PRIMARY EDUCATION	1,456,616,931.60	1,456,616,931.60	390,445,030.05	390,445,030.05	26.8%	1,066,171,901.55
7095	EDUCATION NOT DEFINABLE BY LEVEL	4,788,741.00	4,788,741.00	1,197,185.25	1,197,185.25	25.0%	3,591,555.75
70951	EDUCATION NOT DEFINABLE BY LEVEL	4,788,741.00	4,788,741.00	1,197,185.25	1,197,185.25	25.0%	3,591,555.75
710	SOCIAL PROTECTION	15,140,022.00	15,140,022.00	3,785,005.50	3,785,005.50	25.0%	11,355,016.50
7104	FAMILY AND CHILDREN	15,140,022.00	15,140,022.00	3,785,005.50	3,785,005.50	25.0%	11,355,016.50
71041	FAMILY AND CHILDREN	15,140,022.00	15,140,022.00	3,785,005.50	3,785,005.50	25.0%	11,355,016.50

Table 11: Overhead Expenditure by Functional Classification

319324 - KIRU 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	2,167,679,810.00	2,167,679,810.00	553,463,534.68	553,463,534.68	25.5%	1,614,216,275.32
701	GENERAL PUBLIC SERVICES	517,349,810.00	517,349,810.00	231,009,896.44	231,009,896.44	44.7%	28633991356.0%
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	117,539,129.00	117,539,129.00	13,325,784.09	13,325,784.09	11.3%	104,213,344.91
70111	EXECUTIVE AND LEGISLATIVE ORGANS	83,539,129.00	83,539,129.00	12,455,784.09	12,455,784.09	14.9%	71,083,344.91
70112	FINANCIAL AND FISCAL AFFAIRS	34,000,000.00	34,000,000.00	870,000.00	870,000.00	2.6%	33,130,000.00
7013	GENERAL SERVICES	399,810,681.00	399,810,681.00	217,684,112.35	217,684,112.35	54.4%	182,126,568.65
70131	GENERAL PERSONNEL SERVICES	94,800,000.00	94,800,000.00	28,714,112.35	28,714,112.35	30.3%	66,085,887.65
70132	OVERALL PLANNING AND STATISTICAL SERVICES	295,583,681.00	295,583,681.00	188,370,000.00	188,370,000.00	63.7%	107,213,681.00
70133	OTHER GENERAL SERVICES	9,427,000.00	9,427,000.00	600,000.00	600,000.00	6.4%	8,827,000.00
703	PUBLIC ORDER AND SAFETY	138,300,000.00	138,300,000.00	64,720,000.00	64,720,000.00	46.8%	7358000000.0%
7033	LAW COURTS	5,000,000.00	5,000,000.00	790,000.00	790,000.00	15.8%	4,210,000.00
70331	LAW COURTS	5,000,000.00	5,000,000.00	790,000.00	790,000.00	15.8%	4,210,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	133,300,000.00	133,300,000.00	63,930,000.00	63,930,000.00	48.0%	69,370,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	133,300,000.00	133,300,000.00	63,930,000.00	63,930,000.00	48.0%	69,370,000.00
704	ECONOMIC AFFAIRS	315,400,000.00	315,400,000.00	41,407,272.00	41,407,272.00	13.1%	27399272800.0%
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	9,100,000.00	9,100,000.00	-	-	0.0%	9,100,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	9,100,000.00	9,100,000.00	-	-	0.0%	9,100,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	197,260,000.00	197,260,000.00	34,207,272.00	34,207,272.00	17.3%	163,052,728.00
70421	AGRICULTURE	168,700,000.00	168,700,000.00	34,207,272.00	34,207,272.00	20.3%	134,492,728.00
70422	FORESTRY	27,050,000.00	27,050,000.00	-	-	0.0%	27,050,000.00
70423	FISHING AND HUNTING	1,510,000.00	1,510,000.00	-	-	0.0%	1,510,000.00
7043	FUEL AND ENERGY	19,600,000.00	19,600,000.00	-	-	0.0%	19,600,000.00
70435	ELECTRICITY	19,600,000.00	19,600,000.00	-	-	0.0%	19,600,000.00
7045	TRANSPORT	3,100,000.00	3,100,000.00	-	-	0.0%	3,100,000.00
70451	ROAD TRANSPORT	3,100,000.00	3,100,000.00	-	-	0.0%	3,100,000.00
7047	OTHER INDUSTRIES	86,340,000.00	86,340,000.00	7,200,000.00	7,200,000.00	8.3%	79,140,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	8,100,000.00	8,100,000.00	1,170,000.00	1,170,000.00	14.4%	6,930,000.00

Table 12: Capital Expenditure by Functional Classification

319324 - KIRU 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	6,940,002,076.00	6,940,002,076.00	977,928,398.19	977,928,398.19	14.1%	5,962,073,677.81
701	GENERAL PUBLIC SERVICES	954,816,657.00	954,816,657.00	-	-	0.0%	954,816,657.00
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	668,316,657.00	668,316,657.00	-	-	0.0%	668,316,657.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	430,000,000.00	430,000,000.00	-	-	0.0%	430,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	238,316,657.00	238,316,657.00	-	-	0.0%	238,316,657.00
7013	GENERAL SERVICES	286,500,000.00	286,500,000.00	-	-	0.0%	286,500,000.00
70131	GENERAL PERSONNEL SERVICES	166,500,000.00	166,500,000.00	-	-	0.0%	166,500,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
70133	OTHER GENERAL SERVICES	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
703	PUBLIC ORDER AND SAFETY	490,652,523.61	490,652,523.61	889,064,844.44	889,064,844.44	181.2%	- 398,412,320.83
7033	LAW COURTS	99,999,999.73	99,999,999.73	-	-	0.0%	99,999,999.73
70331	LAW COURTS	99,999,999.73	99,999,999.73	-	-	0.0%	99,999,999.73
7036	PUBLIC ORDER AND SAFETY N.E.C.	390,652,523.88	390,652,523.88	889,064,844.44	889,064,844.44	227.6%	- 498,412,320.56
70361	PUBLIC ORDER AND SAFETY N.E.C.	390,652,523.88	390,652,523.88	889,064,844.44	889,064,844.44	227.6%	- 498,412,320.56
704	ECONOMIC AFFAIRS	1,777,321,444.75	1,777,321,444.75	29,627,272.00	29,627,272.00	1.7%	1,747,694,172.75
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	560,454,544.00	560,454,544.00	29,627,272.00	29,627,272.00	5.3%	530,827,272.00
70421	AGRICULTURE	560,454,544.00	560,454,544.00	29,627,272.00	29,627,272.00	5.3%	530,827,272.00
7043	FUEL AND ENERGY	312,866,900.75	312,866,900.75	-	-	0.0%	312,866,900.75
70435	ELECTRICITY	312,866,900.75	312,866,900.75	-	-	0.0%	312,866,900.75
7045	TRANSPORT	879,000,000.00	879,000,000.00	-	-	0.0%	879,000,000.00
70451	ROAD TRANSPORT	879,000,000.00	879,000,000.00	-	-	0.0%	879,000,000.00
705	ENVIRONMENTAL PROTECTION	96,500,000.00	96,500,000.00	-	-	0.0%	96,500,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	96,500,000.00	96,500,000.00	-	-	0.0%	96,500,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	96,500,000.00	96,500,000.00	-	-	0.0%	96,500,000.00

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Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
706	HOUSING AND COMMUNITY AMMENITIES	473,211,450.64	473,211,450.64	-	-	0.0%	473,211,450.64
7063	WATER SUPPLY	235,711,450.64	235,711,450.64	-	-	0.0%	235,711,450.64
70631	WATER SUPPLY	235,711,450.64	235,711,450.64	-	-	0.0%	235,711,450.64
7064	STREET LIGHTING	102,500,000.00	102,500,000.00	-	-	0.0%	102,500,000.00
70641	STREET LIGHTING	102,500,000.00	102,500,000.00	-	-	0.0%	102,500,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
707	HEALTH	577,000,000.00	577,000,000.00	-	-	0.0%	577,000,000.00
7073	HOSPITAL SERVICES	285,000,000.00	285,000,000.00	-	-	0.0%	285,000,000.00
70731	GENERAL HOSPITAL SERVICES	285,000,000.00	285,000,000.00	-	-	0.0%	285,000,000.00
7074	PUBLIC HEALTH SERVICES	292,000,000.00	292,000,000.00	-	-	0.0%	292,000,000.00
70741	PUBLIC HEALTH SERVICES	292,000,000.00	292,000,000.00	-	-	0.0%	292,000,000.00
708	RECREATION, CULTURE AND RELIGION	793,000,000.00	793,000,000.00	2,172,187.97	2,172,187.97	0.3%	790,827,812.03
7081	RECREATIONAL AND SPORTING SERVICES	30,000,000.00	30,000,000.00	2,172,187.97	2,172,187.97	7.2%	27,827,812.03
70811	RECREATIONAL AND SPORTING SERVICES	30,000,000.00	30,000,000.00	2,172,187.97	2,172,187.97	7.2%	27,827,812.03
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	663,000,000.00	663,000,000.00	-	-	0.0%	663,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	663,000,000.00	663,000,000.00	-	-	0.0%	663,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
709	EDUCATION	1,692,500,000.00	1,692,500,000.00	49,564,093.78	49,564,093.78	2.9%	1,642,935,906.22
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,192,500,000.00	1,192,500,000.00	49,564,093.78	49,564,093.78	4.2%	1,142,935,906.22
70912	PRIMARY EDUCATION	1,192,500,000.00	1,192,500,000.00	49,564,093.78	49,564,093.78	4.2%	1,142,935,906.22
7094	TERTIARY EDUCATION	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
710	SOCIAL PROTECTION	85,000,000.00	85,000,000.00	7,500,000.00	7,500,000.00	8.8%	77,500,000.00
7104	FAMILY AND CHILDREN	50,000,000.00	50,000,000.00	7,500,000.00	7,500,000.00	15.0%	42,500,000.00
71041	FAMILY AND CHILDREN	50,000,000.00	50,000,000.00	7,500,000.00	7,500,000.00	15.0%	42,500,000.00
7105	UNEMPLOYMENT	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00
71051	UNEMPLOYMENT	35,000,000.00	35,000,000.00	-	-	0.0%	35,000,000.00

2.E Expenditure by Programme Classification

Table 13: Total Expenditure by Programme Classification

319324 - KIRU 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		-	6,940,002,076.00	977,928,398.19	977,928,398.19	14.1%
011100100300 - Special Service Unit Office	procurement of health/ Equipment at dansoshiya Health Clinic in Dansoshiya Ward	-	20,000,000.00	-	-	0.0%
011100100300 - Special Service Unit Office	Procurement Of 100Nos. pcs of Touch light for Security Purpose across Kuru Local	-	35,000,000.00	16,800,000.00	16,800,000.00	48.0%
011100100300 - Special Service Unit Office	Procurement Of 100pcs Nos. of Blankets for Security Purposes Across the 15 Wards	-	30,000,000.00	-	-	0.0%
011100100300 - Special Service Unit Office	Procurement Of 100pcs Nos. of Boots and other Materials related to security across	-	35,000,000.00	-	-	0.0%
011100100300 - Special Service Unit Office	CONSTRUCTION OF NEIGHBORHOOD WATCH DIVISIONAL OFFICE	-	190,652,523.88	872,264,844.44	872,264,844.44	457.5%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land (6.2 Hecters)for the use of vegetable market in	-	220,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Compensation of Land / Purchase of Land 5.42 Hecters at Kafin Maiyaki General	-	120,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Construction of Feeder road from Bakin Titi to Maraku Town 2.5Km in maraku ward	-	80,000,000.00	-	-	0.0%
016100700100 - Legal Services	Construction/Renovation of magistrate and Shari'a Court Judges	-	72,727,272.73	-	-	0.0%
016100700100 - Legal Services	Procurement of Official Vehicles for Magistrate and Shari'a Court Judges	-	27,272,727.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement of Soil Nitrilizer to distribute to Farmers across the 15 Wards of the	-	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 Grain crops	-	22,727,272.00	22,727,272.00	22,727,272.00	100.0%
021500300100 - Agric. Services	Procurement Of Agricultural Equipment & Grains for Distribution to farmers across	-	50,000,000.00	-	-	0.0%
021500300100 - Agric. Services	Purchase of Agricultural Implements at orchard garden along kiru in kiru ward	-	10,000,000.00	-	-	0.0%
021500300100 - Agric. Services	procurement of fertilizer for distribution for rainy season farming across the LGA	-	120,000,000.00	-	-	0.0%
021500300100 - Agric. Services	Planting if 1,500 Trees across the 15 Wards of Kiru Local Government	-	5,000,000.00	-	-	0.0%
021500400100 - Forestry	Procurement Of 1600 seeds for agricultural production across the primary school i	-	5,000,000.00	-	-	0.0%
021500400100 - Forestry	procurement of improved water pumps and accessories for dry season farmers across	-	80,000,000.00	6,900,000.00	6,900,000.00	8.6%
022000100100 - Treasurer	Contractors Arrears - Liabilities/ Equity	-	50,000,000.00	-	-	0.0%
022000100100 - Treasurer	Capital Commitment Fund - Contingency reserve	-	188,316,657.00	-	-	0.0%
023400300100 - Road	Construction Of Mini Bridge with drainadge at unguwar Gyadi to Kabauri	-	72,000,000.00	-	-	0.0%
023400300100 - Road	Construction Of Mini Bridge at Gabari 3 Cells 8mlong by 5mwidthin dansoshiya w	-	35,000,000.00	-	-	0.0%
023400300100 - Road	Construction / Provision Of Infrastructure (joint project)	-	40,000,000.00	-	-	0.0%
023400300100 - Road	Construction Of Mini Bridge at Unguwar Ja 2 Cells 6mlong by 5m width in Badafi	-	28,000,000.00	-	-	0.0%
023400300100 - Road	Construction Of Feeder road at Kiru to Alhazawa 4.2Km in Kiru Ward	-	216,000,000.00	-	-	0.0%
023400300100 - Road	Construction Of Mini Bridge at Chirowa 3 Cells 8m by 5m at badau ward	-	30,000,000.00	-	-	0.0%
023400300100 - Road	Construction Of Mini Bridge at Watan Bakwai 3 cell culvert 8m by 5m at badafi w	-	30,000,000.00	-	-	0.0%
023400300100 - Road	Construction Of Mini Bridge at 'yan tagwaye, 3 Cells 8m by 5min yalwa ward	-	28,000,000.00	-	-	0.0%
023400300100 - Road	Construction of rural access road (RAMP)	-	20,000,000.00	-	-	0.0%
023400300100 - Road	Construction of Wall fence Orchard Guarding 408Mts along Kiru road Kiru ward	-	30,000,000.00	-	-	0.0%
023400300100 - Road	Construction of Feeder road from Unguwar Turaki to Baki jibga 4Km Zuwo ward	-	130,000,000.00	-	-	0.0%
023400400100 - Mechanical	Procurement of Motor Cycles 25 No. of Motor Cycles (TVS) for the use of secur	-	35,000,000.00	-	-	0.0%
023400400100 - Mechanical	Procurement Of 1 No.Hilux for the Immunization Programme across the local gov	-	-	-	-	-
023400400100 - Mechanical	Procurement Of 1 No.Ambulance for Kafin Maiyaki Hospital for the use of the enti	-	30,000,000.00	-	-	0.0%
023400400100 - Mechanical	Procurement Of 1 No. 14-Seater Toyota Bus for the Legislative Council of the Loc	-	30,000,000.00	-	-	0.0%
023400400100 - Mechanical	Procurement Of Diesel Supply to Water Treatment Plant for sustenance of Water	-	65,000,000.00	-	-	0.0%

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Administrative Code and Description	Project Description	2026 Budget Revisions / Supplementary Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
023400400100 - Mechanical	Procurement Of Tricycle 5no (Adaidata Sahu)for the control of poverty in kiru wa	-	20,000,000.00	-	-	0.0%
023400400100 - Mechanical	Construction of Feeder road from Yako to Unguwar Danjibo 3.5Kmsin yako ward	-	100,000,000.00	-	-	0.0%
023400500100 - Electrical	Procurement Of Solar Street Light 150 pcs across 15 wards	-	102,500,000.00	-	-	0.0%
023400500100 - Electrical	Construction of Gazam Electrification Gazam Village Kiru Ward	-	65,000,000.00	-	-	0.0%
023400500100 - Electrical	Construction of Gazam Electrification Project Agalawan Darbo Kiru ward	-	70,000,000.00	-	-	0.0%
023400500100 - Electrical	Rehabilitation/Repairs of Electricity at unguwar in tsadawa ward	-	35,000,000.00	-	-	0.0%
023400500100 - Electrical	Construction of and installation of sub station C at Unguwar Rinji Jajirawa	-	130,000,000.00	-	-	0.0%
023400500100 - Electrical	construction of and installation of sub stationa at gangare	-	65,000,000.00	-	-	0.0%
023400500100 - Electrical	Construction of and installation of sub station at lamin kwa	-	82,866,900.75	-	-	0.0%
023400600100 - Building	Procurement Of Office Furniture/Fittings 20 Set of Cushing Chairs at local govern	-	50,000,000.00	-	-	0.0%
023400600100 - Building	Construction/Provision Of Office Buildings (Furnishing of Imamu Wali)	-	6,500,000.00	-	-	0.0%
023400600100 - Building	Construction of security Building (Vigilant group) at Kafin Mai Yaki in Yalwa Warc	-	65,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation of Islamic Center at Local government headquarter	-	30,000,000.00	-	-	0.0%
023400600100 - Building	Constrution of 5 daily Prayer Mosques Across 15 Geopolical Wards IN the LGA	-	100,000,000.00	-	-	0.0%
023400600100 -	Construction/Provision Of Cemeteries/ at Zuwo town in zuwo ward	-	-	-	-	-
023400600100 - Building	Construction/Renovation of Local govt. Secretariat ,	-	350,000,000.00	-	-	0.0%
023400600100 - Building	Construction/Renovation of district head house at kiru HQ	-	96,000,000.00	-	-	0.0%
023400600100 - Building	Construction/completion/fencing of Mosques At:jummaat mosque haraba Yalwa I	-	80,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation/Repairs- Markets/Parks Kafin Maiyaki Yalwa ward	-	50,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation/repairs/completion mosques At:Tashar yako in yako ward	-	40,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation/repairsof Jumaat Mosque at Gajale in Badafi Ward	-	37,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation/Repairs Of Cemetery in Dangora Ward	-	50,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation and compleation of jumaat mosque at daurawa In Kogo Ward	-	80,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation Of jumaat mosque at galadimawa	-	25,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation of jumaat mosque at kafin maiyaki central mosque	-	40,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation of jumaat mosque at dashi kwanar zuwo	-	35,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of Drainage in 15 Geopolitical Wardsacross the LGA	-	200,000,000.00	-	-	0.0%
023800300100 - Planning	Procurement Of Computers 15 No. Hp Laptop Intel core i6 To all management of	-	50,000,000.00	-	-	0.0%
023800300100 - Planning	Procurement Of 5 Nos. Cyocera P3640 Model Printers for the local government se	-	20,000,000.00	-	-	0.0%
023800300100 - Planning	Procurement Of 1No. Cyocera P4350I Photocopy Machine for the local governmer	-	10,000,000.00	-	-	0.0%
023800500100 - Statistics	Procurement Of ABBA GIDA GIDA COMPUTER BASE TESTS (CBT)	-	500,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Rehabilitation of Central Mosque Kiru town	-	50,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Rehabilitation of Women Center at Local government headquarter	-	15,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Procurement Of 3000pcs of Note Book for Primary School Students across the15	-	40,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%

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Administrative Code and Description	Project Description	2026 Budget Revisions / Supplementary Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	24,782,046.89	24,782,046.89	84.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	24,782,046.89	24,782,046.89	84.0%
051700400100 - Local Government Primary Education	Construction/provision of Primary School One Block of Two Class room with off	-	29,500,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction /rehabilitation of L.E.A Secretariat Kiru LG	-	230,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Rehabilitation/Repairs - Public Schools, Primary School across 15 Geopolitical wa	-	480,000,000.00	-	-	0.0%
051700600100 - social welfare	Local Government Skill acquisition programme for women	-	50,000,000.00	7,500,000.00	7,500,000.00	15.0%
051700700100 - Information Youth, Culture & Sport	Procurement Of Sporting / Gaming Equipment Jercy & foot to sport youths across	-	10,000,000.00	2,172,187.97	2,172,187.97	21.7%
051700700100 - Information Youth, Culture & Sport	Provision Of Sporting Equipment for Yalwa Local Government	-	20,000,000.00	-	-	0.0%
051700700100 - Information Youth, Culture & Sport	Construction of Wall fence Kiru Edi Ground in Kiru ward	-	50,000,000.00	-	-	0.0%
051701100100 - Trade, Commerce & Industry	Construction of tempurare Shade across 15 wards 5m by 2.5 Mts	-	25,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Procurement Of Health/Medical Equipment at tsaudawa Hospital in Tsaudawa Wa	-	30,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Procurementof medical equipment at ba,awa health clinic ba awa ward	-	20,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Procurement of medical equipment at kogo health clinic kogo ward	-	20,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Procurement of medical equipmentat at dangora health clinic	-	20,000,000.00	-	-	0.0%
052100200100 -	Construction/Provision Of Hospitals/Health Centres at Kafin Maiyaki yalwa ward	-	-	-	-	
052100200100 - Primary Healthcare Coordinator	Construction of Health post/Clinic at Gidan Dikko Badafi ward	-	25,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction of Health post/Clinic at Biremawa Kiru ward	-	39,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Rehabilitation/Repairs of Hospital/Health Centres across 15 wards	-	250,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Investment in Epidemic Preparedness & Response (EPR) Programme against child	-	3,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and	Counterpart Fund for WSSSR (EU/UNICEF assisted project)	-	5,000,000.00	-	-	0.0%
053500300100 - Water Supply	Procurement of water facilities across 15 wards	-	50,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction/Provision Of Water Facilities/ Solar Borehole across 15 wards	-	100,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction of Machanise boreholes/ 5 Machanise and Hand pump in galadimaw	-	13,711,450.64	-	-	0.0%
053500300100 - Water Supply	General renovation of pipe line connecting with solar system kafin mai yaki, YALWA	-	2,000,000.00	-	-	0.0%
053500400100 - Environmental, Sanitation and Hygiene	Erosion & Flood Control (Drainages/Culverts) sabuwar unguwa zuwo in zuwo wa	-	40,000,000.00	-	-	0.0%
053500400100 - Environmental, Sanitation and Hygiene	Construction of 500Km Culvert at hanyar draman in yalwa ward	-	91,500,000.00	-	-	0.0%
053500400100 -	Industrial Pollution Prevention & Control Across the Local Government	-	-	-	-	