



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

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

This Q1 report is assessed against the 2026 Approved budget.

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

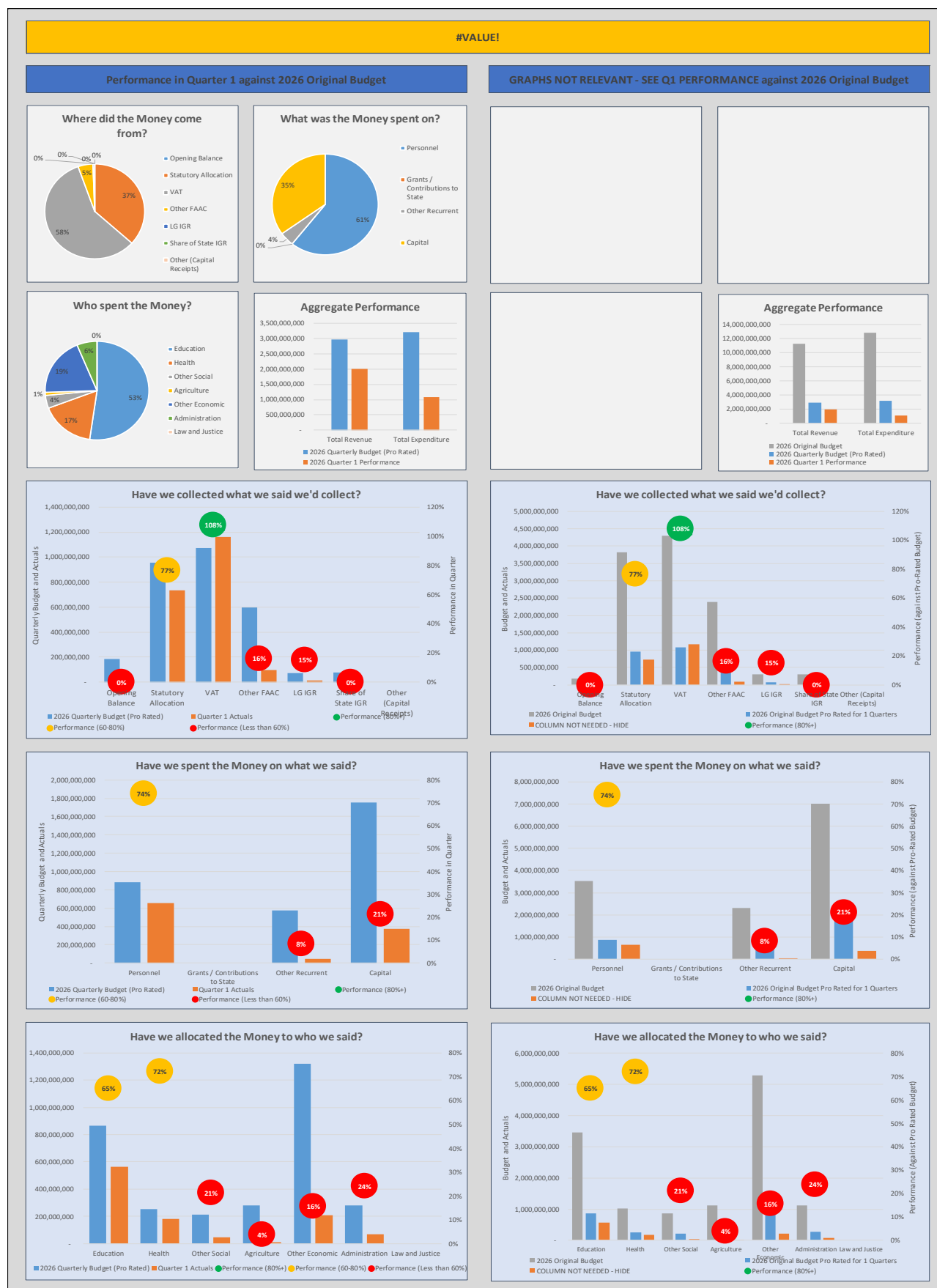
- Revenue – Economic Account Type 1
- Personnel Cost Expenditure – Economic Sub-Account Type 21
- Overhead Cost Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer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

1.B Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

#VALUE!					
Revenue by Economic	2026 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	185,656,472	185,656,472	-	0.0%	0.0%
Statutory Allocation	3,823,853,891	955,963,473	734,779,995	76.9%	19.2%
VAT	4,300,948,441	1,075,237,110	1,160,364,688	107.9%	27.0%
Other FAAC	2,393,092,778	598,273,195	97,000,859	16.2%	4.1%
LG IGR	295,221,065	73,805,266	11,234,315	15.2%	3.8%
Share of State IGR	300,631,718	75,157,930	-	0.0%	0.0%
Other (Capital Receipts)	-	-	-		
Total Revenue	11,299,404,365	2,964,093,445	2,003,379,858	67.6%	17.7%
Expenditure by Economic	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Personnel	3,529,689,116	882,422,279	653,766,363	74.1%	18.5%
Grants / Contributions to State	-	-	-		
Other Recurrent	2,306,900,000	576,725,000	47,871,042	8.3%	2.1%
Capital	7,010,939,936	1,752,734,984	375,102,780	21.4%	5.4%
Total Expenditure	12,847,529,051	3,211,882,263	1,076,740,186	33.5%	8.4%
Expenditure by Sector	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Education	3,458,110,582	864,527,645	562,904,071	65.1%	16.3%
Health	1,011,192,834	252,798,209	182,420,985	72.2%	18.0%
Other Social	853,708,440	213,427,110	45,349,987	21.2%	5.3%
Agriculture	1,118,164,979	279,541,245	10,953,854	3.9%	1.0%
Other Economic	5,283,098,871	1,320,774,718	207,513,993	15.7%	3.9%
Administration	1,123,253,346	280,813,337	67,597,296	24.1%	6.0%
Law and Justice	-	-	-		
Total Expenditure	12,847,529,051	3,211,882,263	1,076,740,186	33.5%	8.4%

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

Figure 2: Fiscal Performance Overview Year to Date

1.C Summary Budget Implementation Report

Table 1: Budget Implementation Summary

319336 - SUMAILA 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	185,656,471.91	185,656,471.91	-	-	0.0%	
Recurrent Revenue	11,113,747,892.81	11,113,747,892.81	2,003,379,857.91	2,003,379,857.91	18.0%	9,110,368,034.90
11 - GOVERNMENT SHARE OF FAAC	10,517,895,110.00	10,517,895,110.00	1,992,145,542.60	1,992,145,542.60	18.9%	8,525,749,567.40
12 - INDEPENDENT REVENUE	595,852,782.81	595,852,782.81	11,234,315.31	11,234,315.31	1.9%	584,618,467.50
Recurrent Expenditure	5,836,589,115.80	5,836,589,115.80	701,637,405.37	701,637,405.37	12.0%	5,134,951,710.43
21 - PERSONNEL COST	3,529,689,115.80	3,529,689,115.80	653,766,363.33	653,766,363.33	18.5%	2,875,922,752.47
22 - OTHER RECURRENT COSTS	2,306,900,000.00	2,306,900,000.00	47,871,042.04	47,871,042.04	2.1%	2,259,028,957.96
Transfer to Capital Account	5,462,815,248.92	5,462,815,248.92	1,301,742,452.53	1,301,742,452.53		3,975,416,324.48
Capital Receipts	-	-	-	-		-
13 - AID AND GRANTS	-	-	-	-		-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-		-
23 - CAPITAL EXPENDITURE	7,010,939,935.64	7,010,939,935.64	375,102,780.33	375,102,780.33	5.4%	6,635,837,155.31
Total Revenue (including OB)	11,299,404,364.72	11,299,404,364.72	2,003,379,857.91	2,003,379,857.91	17.7%	9,110,368,034.90
Total Expenditure	12,847,529,051.44	12,847,529,051.44	1,076,740,185.70	1,076,740,185.70	8.4%	11,770,788,865.74
Closing Balance	- 1,548,124,686.72	- 1,548,124,686.72	926,639,672.20	926,639,672.20	-59.9%	- 2,660,420,830.83

Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

319336 - SUMAILA 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	12,317,211,514.72	12,317,211,514.72	2,000,439,625.97	2,000,439,625.97	16.2%	10,316,771,888.75
010000000000	Administration Sector	245,529,369.00	245,529,369.00	3,110,881.94	3,110,881.94	1.3%	242,418,487.06
012500000000	Personnel Management Office	245,529,369.00	245,529,369.00	3,110,881.94	3,110,881.94	1.3%	242,418,487.06
012500200100	Chief Personnel Officer (CPO)	245,529,369.00	245,529,369.00	3,110,881.94	3,110,881.94	1.3%	242,418,487.06
020000000000	Economic Sector	12,071,432,145.72	12,071,432,145.72	1,997,257,944.03	1,997,257,944.03	16.5%	10,074,174,201.69
021500000000	Agriculture & Natural Resources	101,500,003.59	101,500,003.59	1,000.00	1,000.00	0.0%	101,499,003.59
021500200100	HOD Agriculture & Natural Resources	101,400,003.59	101,400,003.59	1,000.00	1,000.00	0.0%	101,399,003.59
021500400100	Forestry	100,000.00	100,000.00	-	-	0.0%	100,000.00
022000000000	Treasury Department	11,787,691,080.91	11,787,691,080.91	1,994,709,223.05	1,994,709,223.05	16.9%	9,792,981,857.86
022000100100	Treasurer	11,654,633,895.91	11,654,633,895.91	1,992,145,542.60	1,992,145,542.60	17.1%	9,662,488,353.31
022000200100	Revenue Section	133,057,185.00	133,057,185.00	2,563,680.45	2,563,680.45	1.9%	130,493,504.55
023800000000	Planning, Reseach & Statistics	182,241,061.22	182,241,061.22	2,547,720.98	2,547,720.98	1.4%	179,693,340.24
023800200100	HOD Planning, Research & Statistics	182,241,061.22	182,241,061.22	2,547,720.98	2,547,720.98	1.4%	179,693,340.24
050000000000	Social Sector	250,000.00	250,000.00	70,800.00	70,800.00	28.3%	179,200.00
051700000000	Education, Community and Social Development Department	150,000.00	150,000.00	45,000.00	45,000.00	30.0%	105,000.00
051700700100	Information Youth, Culture & Sport	150,000.00	150,000.00	45,000.00	45,000.00	30.0%	105,000.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluatio	100,000.00	100,000.00	25,800.00	25,800.00	25.8%	74,200.00
053500400100	Environmental, Sanitation and Hygiene	100,000.00	100,000.00	25,800.00	25,800.00	25.8%	74,200.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

319336 - SUMAILA 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	12,317,211,514.72	12,317,211,514.72	2,000,439,625.97	2,000,439,625.97	16.2%	10,316,771,888.75
11	GOVERNMENT SHARE OF FAAC	11,354,002,177.91	11,354,002,177.91	1,992,145,542.60	1,992,145,542.60	17.5%	9,361,856,635.31
1101	GOVERNMENT SHARE OF FAAC	11,354,002,177.91	11,354,002,177.91	1,992,145,542.60	1,992,145,542.60	17.5%	9,361,856,635.31
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	3,823,853,891.00	3,823,853,891.00	734,779,995.05	734,779,995.05	19.2%	3,089,073,895.95
11010101	STATUTORY ALLOCATION	3,823,853,891.00	3,823,853,891.00	734,779,995.05	734,779,995.05	19.2%	3,089,073,895.95
110102	LOCAL GOVERNMENT SHARE OF VAT	4,300,948,441.00	4,300,948,441.00	1,160,364,688.05	1,160,364,688.05	27.0%	3,140,583,752.95
11010201	SHARE OF VAT	4,300,948,441.00	4,300,948,441.00	1,160,364,688.05	1,160,364,688.05	27.0%	3,140,583,752.95
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	3,229,199,845.91	3,229,199,845.91	97,000,859.50	97,000,859.50	3.0%	3,132,198,986.41
11010302	EXCESS NON-OIL	109,870,897.98	109,870,897.98	73,262,981.33	73,262,981.33	66.7%	36,607,916.65
11010303	EXCHANGE GAIN	230,609,880.43	230,609,880.43	-	-	0.0%	230,609,880.43
11010304	ECOLOGICAL FUND	105,000,000.00	105,000,000.00	23,737,878.17	23,737,878.17	22.6%	81,262,121.83
11010305	Electronic Money Transfer Levy (EMTL)	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
11010399	OTHER FAAC DISTRIBUTION	2,683,719,067.50	2,683,719,067.50	-	-	0.0%	2,683,719,067.50
12	INDEPENDENT REVENUE	963,209,336.81	963,209,336.81	8,294,083.37	8,294,083.37	0.9%	954,915,253.44
1201	TAX REVENUE	2,500,000.00	2,500,000.00	716,949.91	716,949.91	28.7%	1,783,050.09
120103	OTHER TAXES	2,500,000.00	2,500,000.00	716,949.91	716,949.91	28.7%	1,783,050.09
12010324	Tenament Rates	2,500,000.00	2,500,000.00	716,949.91	716,949.91	28.7%	1,783,050.09
1202	Non-Tax Revenue	960,709,336.81	960,709,336.81	7,577,133.46	7,577,133.46	0.8%	953,132,203.35
120201	Licenses	124,232,185.00	124,232,185.00	1,756,730.54	1,756,730.54	1.4%	122,475,454.46
12020105	Radio /Television permit	122,452,185.00	122,452,185.00	1,670,430.54	1,670,430.54	1.4%	120,781,754.46
12020108	Bakery House license	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020113	Cattle Dealers License	200,000.00	200,000.00	43,000.00	43,000.00	21.5%	157,000.00
12020117	Squatters /Hawkers permit fees	100,000.00	100,000.00	25,800.00	25,800.00	25.8%	74,200.00
12020121	Abattoir/Slaughter License	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020127	Advertisement License	150,000.00	150,000.00	-	-	0.0%	150,000.00
12020147	Entertainment Drumming & Temporary both permit License	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020148	Felling of Trees License	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020150	Hair Dressing/Barbing Saloon License	100,000.00	100,000.00	-	-	0.0%	100,000.00

319336 - SUMAILA 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
12020153	kiosk license	70,000.00	70,000.00	-	-	0.0%	70,000.00
12020157	Motor mach/cash wash licenses	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020159	Naming of Street Registration License	15,000.00	15,000.00	-	-	0.0%	15,000.00
12020162	Painting, Spraying and Sign Writing Workshop	10,000.00	10,000.00	-	-	0.0%	10,000.00
12020163	Panel Beater licenses	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020165	Pety Trader	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020166	Photo Studio License	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020172	Rice Mill/Cassava grinding License	80,000.00	80,000.00	-	-	0.0%	80,000.00
12020173	Sand dredging licenses	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020174	Sand/Granite/Iron Rod Seller License	25,000.00	25,000.00	-	-	0.0%	25,000.00
12020180	Vulcanizer License	30,000.00	30,000.00	-	-	0.0%	30,000.00
12020181	Welding Machine License	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020182	wood making /carpentry workshop	100,000.00	100,000.00	16,500.00	16,500.00	16.5%	83,500.00
12020184	Bathing House License	50,000.00	50,000.00	1,000.00	1,000.00	2.0%	49,000.00
120204	Fees-Main	434,645,430.22	434,645,430.22	5,626,752.92	5,626,752.92	1.3%	429,018,677.30
12020405	Tender Fees	181,241,061.22	181,241,061.22	2,370,120.98	2,370,120.98	1.3%	178,870,940.24
12020415	Restaurant and Swimming Pool Fee	50,000.00	50,000.00	12,900.00	12,900.00	25.8%	37,100.00
12020416	Registration of Youth Clubs	50,000.00	50,000.00	-	-	0.0%	50,000.00
12020417	Land Development & Infrastructure Fees	244,904,369.00	244,904,369.00	2,940,231.94	2,940,231.94	1.2%	241,964,137.06
12020431	Registration of Self-Help Group	100,000.00	100,000.00	45,000.00	45,000.00	45.0%	55,000.00
12020448	Tenders Processing Fees	500,000.00	500,000.00	177,600.00	177,600.00	35.5%	322,400.00
12020456	local indigene certificate	1,000,000.00	1,000,000.00	80,900.00	80,900.00	8.1%	919,100.00
12020458	General Contractor Registration fees	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020465	Market Fees	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020466	Motor Park Fees	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020467	Cattle Market Fees	1,200,000.00	1,200,000.00	-	-	0.0%	1,200,000.00
12020468	Shop & Shopping Fees	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
120206	Sales-Main	100,700,003.59	100,700,003.59	23,000.00	23,000.00	0.0%	100,677,003.59
12020607	Proceed from sales of Fertilizer	100,000,003.59	100,000,003.59	-	-	0.0%	100,000,003.59
12020608	Other Sales	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020620	Mobile sales	100,000.00	100,000.00	-	-	0.0%	100,000.00
12020622	Sales of Trade Fair Exhibition	100,000.00	100,000.00	23,000.00	23,000.00	23.0%	77,000.00
120207	Earnings -Main	500,000.00	500,000.00	170,650.00	170,650.00	34.1%	329,350.00
12020711	Change of Ownership Charges	500,000.00	500,000.00	170,650.00	170,650.00	34.1%	329,350.00
120213	RE-IMBURSEMENT GENERAL	300,631,718.00	300,631,718.00	-	-	0.0%	300,631,718.00
12021301	LOCAL GOVERNMENT SHARE OF STATE IGR	300,631,718.00	300,631,718.00	-	-	0.0%	300,631,718.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

319336 - SUMAILA 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	12,104,279,051.44	12,104,279,051.44	1,047,683,100.88	1,047,683,100.88	8.7%	11,056,595,950.56
010000000000	Administration Sector	1,123,253,346.15	1,123,253,346.15	67,597,295.83	67,597,295.83	6.0%	1,055,656,050.32
011100000000	Chairman Office	653,519,255.75	653,519,255.75	31,155,335.39	31,155,335.39	4.8%	622,363,920.36
011100100100	Chairman Office	99,985,406.80	99,985,406.80	6,748,783.90	6,748,783.90	6.7%	93,236,622.90
011100100200	Vice Chairman Office	25,608,977.60	25,608,977.60	675,748.13	675,748.13	2.6%	24,933,229.47
011100100300	Special Service Unit Office	112,749,184.35	112,749,184.35	620,765.36	620,765.36	0.6%	112,128,418.99
011100100400	Special Advisers	391,788,280.00	391,788,280.00	22,134,322.00	22,134,322.00	5.6%	369,653,958.00
011100100500	Special Assistants	13,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00
011100600100	Internal Audit Office	10,387,407.00	10,387,407.00	975,715.99	975,715.99	9.4%	9,411,691.01
011200000000	Legislative Council	194,772,163.00	194,772,163.00	19,531,889.76	19,531,889.76	10.0%	175,240,273.24
011200300100	Legislative Council	149,089,846.00	149,089,846.00	16,120,228.18	16,120,228.18	10.8%	132,969,617.82
011200400100	House Leader	15,145,914.00	15,145,914.00	1,125,671.15	1,125,671.15	7.4%	14,020,242.85
011200500100	Deputy House Leader	15,583,630.00	15,583,630.00	1,187,680.92	1,187,680.92	7.6%	14,395,949.08
011200600100	Majority Leader	14,952,773.00	14,952,773.00	1,098,309.51	1,098,309.51	7.3%	13,854,463.49
016100000000	Office of Secretary to the Local Government	22,696,474.00	22,696,474.00	1,147,000.48	1,147,000.48	5.1%	21,549,473.52
016100100100	Office of Secretary to the Local Government	17,696,474.00	17,696,474.00	1,147,000.48	1,147,000.48	6.5%	16,549,473.52
016100700100	Legal Services	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
012500000000	Personnel Management Office	252,265,453.40	252,265,453.40	15,763,070.20	15,763,070.20	6.2%	236,502,383.20
012500100100	Office of the Director Personnel Management	124,945,840.40	124,945,840.40	12,167,648.26	12,167,648.26	9.7%	112,778,192.14
012500200100	Chief Personnel Officer (CPO)	127,319,613.00	127,319,613.00	3,595,421.94	3,595,421.94	2.8%	123,724,191.06
020000000000	Economic Sector	6,401,763,849.82	6,401,763,849.82	218,467,847.10	218,467,847.10	3.4%	6,183,296,002.72
021500000000	Agriculture & Natural Resources	1,118,164,978.67	1,118,164,978.67	10,953,854.22	10,953,854.22	1.0%	1,107,211,124.45
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	15,262,697.00	15,262,697.00	1,071,382.08	1,071,382.08	7.0%	14,191,314.93
021500200100	HOD Agriculture & Natural Resources	584,345,809.76	584,345,809.76	9,882,472.14	9,882,472.14	1.7%	574,463,337.62
021500300100	Agric. Services	467,756,471.91	467,756,471.91	-	-	0.0%	467,756,471.91
021500400100	Forestry	10,200,000.00	10,200,000.00	-	-	0.0%	10,200,000.00
021500500100	Veterinary	35,500,000.00	35,500,000.00	-	-	0.0%	35,500,000.00
021500600100	Fishery	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00

319336 - SUMAILA 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
022000000000	Treasury Department	707,057,108.34	707,057,108.34	43,297,225.00	43,297,225.00	6.1%	663,759,883.34
022000100100	Treasurer	674,657,108.34	674,657,108.34	42,233,588.65	42,233,588.65	6.3%	632,423,519.69
022000200100	Revenue Section	9,500,000.00	9,500,000.00	-	-	0.0%	9,500,000.00
022000300100	Account section	12,700,000.00	12,700,000.00	-	-	0.0%	12,700,000.00
022000400100	Store Section	10,200,000.00	10,200,000.00	1,063,636.35	1,063,636.35	10.4%	9,136,363.65
023400000000	Works, Housing & Transport Department	3,201,172,420.24	3,201,172,420.24	161,382,560.46	161,382,560.46	5.0%	3,039,789,859.78
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	15,262,697.00	15,262,697.00	1,071,382.08	1,071,382.08	7.0%	14,191,314.93
023400200100	HOD Works	1,161,096,723.24	1,161,096,723.24	9,028,853.97	9,028,853.97	0.8%	1,152,067,869.27
023400300100	Road	1,019,600,000.00	1,019,600,000.00	-	-	0.0%	1,019,600,000.00
023400400100	Mechanical	85,200,000.00	85,200,000.00	-	-	0.0%	85,200,000.00
023400500100	Electrical	180,933,203.39	180,933,203.39	38,872,656.77	38,872,656.77	21.5%	142,060,546.62
023400600100	Building	728,979,796.61	728,979,796.61	112,409,667.64	112,409,667.64	15.4%	616,570,128.97
023400700100	Land & Survey	4,100,000.00	4,100,000.00	-	-	0.0%	4,100,000.00
023400800100	Estate	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
023800000000	Planning, Research & Statistics	1,375,369,342.57	1,375,369,342.57	2,834,207.42	2,834,207.42	0.2%	1,372,535,135.15
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	15,262,697.00	15,262,697.00	1,071,382.08	1,071,382.08	7.0%	14,191,314.93
023800200100	HOD Planning, Research & Statistics	1,167,606,645.57	1,167,606,645.57	1,762,825.34	1,762,825.34	0.2%	1,165,843,820.23
023800300100	Planning	32,100,000.00	32,100,000.00	-	-	0.0%	32,100,000.00
023800400100	Budget	60,200,000.00	60,200,000.00	-	-	0.0%	60,200,000.00
023800500100	Statistics	100,200,000.00	100,200,000.00	-	-	0.0%	100,200,000.00
050000000000	Social Sector	4,579,261,855.47	4,579,261,855.47	761,617,957.96	761,617,957.96	16.6%	3,817,643,897.51
051700000000	Education, Community and Social Development Department	2,794,560,581.57	2,794,560,581.57	533,846,986.12	533,846,986.12	19.1%	2,260,713,595.45
051700100100	Office of the Supervisory Councilor Education	16,062,697.00	16,062,697.00	630,224.75	630,224.75	3.9%	15,432,472.25
051700300100	HOD Community and Social Development	293,055,727.00	293,055,727.00	13,182,894.66	13,182,894.66	4.5%	279,872,832.34
051700400100	Local Government Primary Education	2,190,442,157.57	2,190,442,157.57	520,033,866.71	520,033,866.71	23.7%	1,670,408,290.86
051700700100	Information Youth, Culture & Sport	115,000,000.00	115,000,000.00	-	-	0.0%	115,000,000.00
051701100100	Trade, Commerce & Industry	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
052100000000	Primary Healthcare Department	1,011,192,834.00	1,011,192,834.00	182,420,984.68	182,420,984.68	18.0%	828,771,849.33
052100100100	Office of the Supervisory Councilor Primary Healthcare	16,062,697.00	16,062,697.00	1,071,382.08	1,071,382.08	6.7%	14,991,314.93
052100200100	Primary Healthcare Coordinator	270,500,000.00	270,500,000.00	72,495,954.70	72,495,954.70	26.8%	198,004,045.30
052100300100	Currative Section	724,630,137.00	724,630,137.00	108,853,647.90	108,853,647.90	15.0%	615,776,489.10
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	560,560,695.00	560,560,695.00	15,182,389.97	15,182,389.97	2.7%	545,378,305.03
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and Hygiene	16,062,697.00	16,062,697.00	1,071,382.08	1,071,382.08	6.7%	14,991,314.93
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation sect	113,847,998.00	113,847,998.00	14,111,007.89	14,111,007.89	12.4%	99,736,990.11
053500300100	Water Supply	375,500,000.00	375,500,000.00	-	-	0.0%	375,500,000.00
053500400100	Environmental, Sanitation and Hygiene	45,100,000.00	45,100,000.00	-	-	0.0%	45,100,000.00
053500500100	Monitoring and Evaluation	10,050,000.00	10,050,000.00	-	-	0.0%	10,050,000.00
055100000000	District Administration	212,947,744.90	212,947,744.90	30,167,597.19	30,167,597.19	14.2%	182,780,147.71
055100200100	Traditional Rulers	212,947,744.90	212,947,744.90	30,167,597.19	30,167,597.19	14.2%	182,780,147.71

Table 5: Personnel Expenditure by Administrative Classification

319336 - SUMAILA Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	3,529,689,115.80	3,529,689,115.80	653,766,363.33	653,766,363.33	18.5%	2,875,922,752.47
010000000000	Administration Sector	627,453,346.15	627,453,346.15	49,846,974.96	49,846,974.96	7.9%	577,606,371.19
011100000000	Chairman Office	401,219,255.75	401,219,255.75	25,155,335.39	25,155,335.39	6.3%	376,063,920.36
011100100100	Chairman Office	8,985,406.80	8,985,406.80	748,783.90	748,783.90	8.3%	8,236,622.90
011100100200	Vice Chairman Office	8,108,977.60	8,108,977.60	675,748.13	675,748.13	8.3%	7,433,229.47
011100100300	Special Service Unit Office	7,449,184.35	7,449,184.35	620,765.36	620,765.36	8.3%	6,828,418.99
011100100400	Special Advisers	369,788,280.00	369,788,280.00	22,134,322.00	22,134,322.00	6.0%	347,653,958.00
011100600100	Internal Audit Office	6,887,407.00	6,887,407.00	975,715.99	975,715.99	14.2%	5,911,691.01
011200000000	Legislative Council	137,872,163.00	137,872,163.00	19,531,889.76	19,531,889.76	14.2%	118,340,273.24
011200300100	Legislative Council	113,789,846.00	113,789,846.00	16,120,228.18	16,120,228.18	14.2%	97,669,617.82
011200400100	House Leader	7,945,914.00	7,945,914.00	1,125,671.15	1,125,671.15	14.2%	6,820,242.85
011200500100	Deputy House Leader	8,383,630.00	8,383,630.00	1,187,680.92	1,187,680.92	14.2%	7,195,949.08
011200600100	Majority Leader	7,752,773.00	7,752,773.00	1,098,309.51	1,098,309.51	14.2%	6,654,463.49
016100000000	Office of Secretary to the Local Government	8,096,474.00	8,096,474.00	1,147,000.48	1,147,000.48	14.2%	6,949,473.52
016100100100	Office of Secretary to the Local Government	8,096,474.00	8,096,474.00	1,147,000.48	1,147,000.48	14.2%	6,949,473.52
012500000000	Personnel Management Office	80,265,453.40	80,265,453.40	4,012,749.33	4,012,749.33	5.0%	76,252,704.07
012500100100	Office of the Director Personnel Management	2,945,840.40	2,945,840.40	417,327.39	417,327.39	14.2%	2,528,513.01
012500200100	Chief Personnel Officer (CPO)	77,319,613.00	77,319,613.00	3,595,421.94	3,595,421.94	4.7%	73,724,191.06
020000000000	Economic Sector	757,623,914.18	757,623,914.18	66,121,886.34	66,121,886.34	8.7%	691,502,027.84
021500000000	Agriculture & Natural Resources	77,321,323.90	77,321,323.90	10,953,854.22	10,953,854.22	14.2%	66,367,469.68
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	7,562,697.00	7,562,697.00	1,071,382.08	1,071,382.08	14.2%	6,491,314.93
021500200100	HOD Agriculture & Natural Resources	69,758,626.90	69,758,626.90	9,882,472.14	9,882,472.14	14.2%	59,876,154.76
022000000000	Treasury Department	589,000,636.43	589,000,636.43	42,233,588.65	42,233,588.65	7.2%	546,767,047.78
022000100100	Treasurer	589,000,636.43	589,000,636.43	42,233,588.65	42,233,588.65	7.2%	546,767,047.78
023400000000	Works, Housing & Transport Department	71,295,783.85	71,295,783.85	10,100,236.05	10,100,236.05	14.2%	61,195,547.80
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	7,562,697.00	7,562,697.00	1,071,382.08	1,071,382.08	14.2%	6,491,314.93
023400200100	HOD Works	63,733,086.85	63,733,086.85	9,028,853.97	9,028,853.97	14.2%	54,704,232.88
023800000000	Planning, Research & Statistics	20,006,170.00	20,006,170.00	2,834,207.42	2,834,207.42	14.2%	17,171,962.58
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	7,562,697.00	7,562,697.00	1,071,382.08	1,071,382.08	14.2%	6,491,314.93
023800200100	HOD Planning, Research & Statistics	12,443,473.00	12,443,473.00	1,762,825.34	1,762,825.34	14.2%	10,680,647.66
050000000000	Social Sector	2,144,611,855.47	2,144,611,855.47	537,797,502.04	537,797,502.04	25.1%	1,606,814,353.43
051700000000	Education, Community and Social Development Department	1,413,060,581.57	1,413,060,581.57	382,522,484.90	382,522,484.90	27.1%	1,030,538,096.67
051700100100	Office of the Supervisory Councilor Education	7,562,697.00	7,562,697.00	630,224.75	630,224.75	8.3%	6,932,472.25
051700300100	HOD Community and Social Development	93,055,727.00	93,055,727.00	13,182,894.66	13,182,894.66	14.2%	79,872,832.34
051700400100	Local Government Primary Education	1,312,442,157.57	1,312,442,157.57	368,709,365.49	368,709,365.49	28.1%	943,732,792.08
052100000000	Primary Healthcare Department	401,192,834.00	401,192,834.00	109,925,029.98	109,925,029.98	27.4%	291,267,804.03
052100100100	Office of the Supervisory Councilor Primary Healthcare	7,562,697.00	7,562,697.00	1,071,382.08	1,071,382.08	14.2%	6,491,314.93
052100300100	Currative Section	393,630,137.00	393,630,137.00	108,853,647.90	108,853,647.90	27.7%	284,776,489.10
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	117,410,695.00	117,410,695.00	15,182,389.97	15,182,389.97	12.9%	102,228,305.03
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and Hygiene	7,562,697.00	7,562,697.00	1,071,382.08	1,071,382.08	14.2%	6,491,314.93
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation sect	109,847,998.00	109,847,998.00	14,111,007.89	14,111,007.89	12.8%	95,736,990.11
055100000000	District Administration	212,947,744.90	212,947,744.90	30,167,597.19	30,167,597.19	14.2%	182,780,147.71
055100200100	Traditional Rulers	212,947,744.90	212,947,744.90	30,167,597.19	30,167,597.19	14.2%	182,780,147.71

Table 6: Overhead Expenditure by Administrative Classification

319336 - SUMAILA Local Government, Kano State: 2026 Q1 Budget Performance Report - Overhead and Other Recurrent Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Overhead Expenditure	1,563,650,000.00	1,563,650,000.00	18,813,957.22	18,813,957.22	1.2%	1,544,836,042.78
010000000000	Administration Sector	445,800,000.00	445,800,000.00	17,750,320.87	17,750,320.87	4.0%	428,049,679.13
011100000000	Chairman Office	252,300,000.00	252,300,000.00	6,000,000.00	6,000,000.00	2.4%	246,300,000.00
011100100100	Chairman Office	91,000,000.00	91,000,000.00	6,000,000.00	6,000,000.00	6.6%	85,000,000.00
011100100200	Vice Chairman Office	17,500,000.00	17,500,000.00	-	-	0.0%	17,500,000.00
011100100300	Special Service Unit Office	105,300,000.00	105,300,000.00	-	-	0.0%	105,300,000.00
011100100400	Special Advisers	22,000,000.00	22,000,000.00	-	-	0.0%	22,000,000.00
011100100500	Special Assistants	13,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00
011100600100	Internal Audit Office	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
011200000000	Legislative Council	56,900,000.00	56,900,000.00	-	-	0.0%	56,900,000.00
011200300100	Legislative Council	35,300,000.00	35,300,000.00	-	-	0.0%	35,300,000.00
011200400100	House Leader	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
011200500100	Deputy House Leader	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
011200600100	Majority Leader	7,200,000.00	7,200,000.00	-	-	0.0%	7,200,000.00
016100000000	Office of Secretary to the Local Government	14,600,000.00	14,600,000.00	-	-	0.0%	14,600,000.00
016100100100	Office of Secretary to the Local Government	9,600,000.00	9,600,000.00	-	-	0.0%	9,600,000.00
016100700100	Legal Services	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
012500000000	Personnel Management Office	122,000,000.00	122,000,000.00	11,750,320.87	11,750,320.87	9.6%	110,249,679.13
012500100100	Office of the Director Personnel Management	122,000,000.00	122,000,000.00	11,750,320.87	11,750,320.87	9.6%	110,249,679.13
020000000000	Economic Sector	655,700,000.00	655,700,000.00	1,063,636.35	1,063,636.35	0.2%	654,636,363.65
021500000000	Agriculture & Natural Resources	178,600,000.00	178,600,000.00	-	-	0.0%	178,600,000.00
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	7,700,000.00	7,700,000.00	-	-	0.0%	7,700,000.00
021500300100	Agric. Services	120,100,000.00	120,100,000.00	-	-	0.0%	120,100,000.00
021500400100	Forestry	10,200,000.00	10,200,000.00	-	-	0.0%	10,200,000.00
021500500100	Veterinary	35,500,000.00	35,500,000.00	-	-	0.0%	35,500,000.00
021500600100	Fishery	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00

319336 - SUMAILA 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
022000000000	Treasury Department	32,400,000.00	32,400,000.00	1,063,636.35	1,063,636.35	3.3%	31,336,363.65
022000200100	Revenue Section	9,500,000.00	9,500,000.00	-	-	0.0%	9,500,000.00
022000300100	Account section	12,700,000.00	12,700,000.00	-	-	0.0%	12,700,000.00
022000400100	Store Section	10,200,000.00	10,200,000.00	1,063,636.35	1,063,636.35	10.4%	9,136,363.65
023400000000	Works, Housing & Transport Department	244,500,000.00	244,500,000.00	-	-	0.0%	244,500,000.00
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	7,700,000.00	7,700,000.00	-	-	0.0%	7,700,000.00
023400300100	Road	85,200,000.00	85,200,000.00	-	-	0.0%	85,200,000.00
023400400100	Mechanical	85,200,000.00	85,200,000.00	-	-	0.0%	85,200,000.00
023400500100	Electrical	19,200,000.00	19,200,000.00	-	-	0.0%	19,200,000.00
023400600100	Building	37,100,000.00	37,100,000.00	-	-	0.0%	37,100,000.00
023400700100	Land & Survey	4,100,000.00	4,100,000.00	-	-	0.0%	4,100,000.00
023400800100	Estate	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
023800000000	Planning, Research & Statistics	200,200,000.00	200,200,000.00	-	-	0.0%	200,200,000.00
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	7,700,000.00	7,700,000.00	-	-	0.0%	7,700,000.00
023800300100	Planning	32,100,000.00	32,100,000.00	-	-	0.0%	32,100,000.00
023800400100	Budget	60,200,000.00	60,200,000.00	-	-	0.0%	60,200,000.00
023800500100	Statistics	100,200,000.00	100,200,000.00	-	-	0.0%	100,200,000.00
050000000000	Social Sector	462,150,000.00	462,150,000.00	-	-	0.0%	462,150,000.00
051700000000	Education, Community and Social Development Department	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
051700100100	Office of the Supervisory Councilor Education	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
052100000000	Primary Healthcare Department	339,500,000.00	339,500,000.00	-	-	0.0%	339,500,000.00
052100100100	Office of the Supervisory Councilor Primary Healthcare	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
052100300100	Currative Section	331,000,000.00	331,000,000.00	-	-	0.0%	331,000,000.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	114,150,000.00	114,150,000.00	-	-	0.0%	114,150,000.00
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and Hygiene	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
053500300100	Water Supply	50,500,000.00	50,500,000.00	-	-	0.0%	50,500,000.00
053500400100	Environmental, Sanitation and Hygiene	45,100,000.00	45,100,000.00	-	-	0.0%	45,100,000.00
053500500100	Monitoring and Evaluation	10,050,000.00	10,050,000.00	-	-	0.0%	10,050,000.00

Table 7: Capital Expenditure by Administrative Classification

319336 - SUMAILA 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	7,010,939,935.64	7,010,939,935.64	375,102,780.33	375,102,780.33	5.4%	6,635,837,155.31
010000000000	Administration Sector	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
012500000000	Personnel Management Office	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
012500200100	Chief Personnel Officer (CPO)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
020000000000	Economic Sector	4,988,439,935.64	4,988,439,935.64	151,282,324.41	151,282,324.41	3.0%	4,837,157,611.23
021500000000	Agriculture & Natural Resources	862,243,654.77	862,243,654.77	-	-	0.0%	862,243,654.77
021500200100	HOD Agriculture & Natural Resources	514,587,182.86	514,587,182.86	-	-	0.0%	514,587,182.86
021500300100	Agric. Services	347,656,471.91	347,656,471.91	-	-	0.0%	347,656,471.91
022000000000	Treasury Department	85,656,471.91	85,656,471.91	-	-	0.0%	85,656,471.91
022000100100	Treasurer	85,656,471.91	85,656,471.91	-	-	0.0%	85,656,471.91
023400000000	Works, Housing & Transport Department	2,885,376,636.39	2,885,376,636.39	151,282,324.41	151,282,324.41	5.2%	2,734,094,311.98
023400200100	HOD Works	1,097,363,636.39	1,097,363,636.39	-	-	0.0%	1,097,363,636.39
023400300100	Road	934,400,000.00	934,400,000.00	-	-	0.0%	934,400,000.00
023400500100	Electrical	161,733,203.39	161,733,203.39	38,872,656.77	38,872,656.77	24.0%	122,860,546.62
023400600100	Building	691,879,796.61	691,879,796.61	112,409,667.64	112,409,667.64	16.2%	579,470,128.97
023800000000	Planning, Research & Statistics	1,155,163,172.57	1,155,163,172.57	-	-	0.0%	1,155,163,172.57
023800200100	HOD Planning, Research & Statistics	1,155,163,172.57	1,155,163,172.57	-	-	0.0%	1,155,163,172.57
050000000000	Social Sector	1,972,500,000.00	1,972,500,000.00	223,820,455.92	223,820,455.92	11.3%	1,748,679,544.08
051700000000	Education, Community and Social Development Department	1,373,000,000.00	1,373,000,000.00	151,324,501.22	151,324,501.22	11.0%	1,221,675,498.78
051700300100	HOD Community and Social Development	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
051700400100	Local Government Primary Education	878,000,000.00	878,000,000.00	151,324,501.22	151,324,501.22	17.2%	726,675,498.78
051700700100	Information Youth, Culture & Sport	115,000,000.00	115,000,000.00	-	-	0.0%	115,000,000.00
051701100100	Trade, Commerce & Industry	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
052100000000	Primary Healthcare Department	270,500,000.00	270,500,000.00	72,495,954.70	72,495,954.70	26.8%	198,004,045.30
052100200100	Primary Healthcare Coordinator	270,500,000.00	270,500,000.00	72,495,954.70	72,495,954.70	26.8%	198,004,045.30
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	329,000,000.00	329,000,000.00	-	-	0.0%	329,000,000.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
053500300100	Water Supply	325,000,000.00	325,000,000.00	-	-	0.0%	325,000,000.00

2.D Expenditure by Economic Classification

2026		2025		2024		2023		2022		2021		2020		2019		2018		2017		2016		2015		2014		2013		2012		2011		2010		2009		2008		2007		2006		2005		2004		2003		2002		2001		2000		1999		1998		1997		1996		1995		1994		1993		1992		1991		1990		1989		1988		1987		1986		1985		1984		1983		1982		1981		1980		1979		1978		1977		1976		1975		1974		1973		1972		1971		1970		1969		1968		1967		1966		1965		1964		1963		1962		1961		1960		1959		1958		1957		1956		1955		1954		1953		1952		1951		1950		1949		1948		1947		1946		1945		1944		1943		1942		1941		1940		1939		1938		1937		1936		1935		1934		1933		1932		1931		1930		1929		1928		1927		1926		1925		1924		1923		1922		1921		1920		1919		1918		1917		1916		1915		1914		1913		1912		1911		1910		1909		1908		1907		1906		1905		1904		1903		1902		1901		1900		1899		1898		1897		1896		1895		1894		1893		1892		1891		1890		1889		1888		1887		1886		1885		1884		1883		1882		1881		1880		1879		1878		1877		1876		1875		1874		1873		1872		1871		1870		1869		1868		1867		1866		1865		1864		1863		1862		1861		1860		1859		1858		1857		1856		1855		1854		1853		1852		1851		1850		1849		1848		1847		1846		1845		1844		1843		1842		1841		1840		1839		1838		1837		1836		1835		1834		1833		1832		1831		1830		1829		1828		1827		1826		1825		1824		1823		1822		1821		1820		1819		1818		1817		1816		1815		1814		1813		1812		1811		1810		1809		1808		1807		1806		1805		1804		1803		1802		1801		1800		1799		1798		1797		1796		1795		1794		1793		1792		1791		1790		1789		1788		1787		1786		1785		1784		1783		1782		1781		1780		1779		1778		1777		1776		1775		1774		1773		1772		1771		1770		1769		1768		1767		1766		1765		1764		1763		1762		1761		1760		1759		1758		1757		1756		1755		1754		1753		1752		1751		1750		1749		1748		1747		1746		1745		1744		1743		1742		1741		1740		1739		1738		1737		1736		1735		1734		1733		1732		1731		1730		1729		1728		1727		1726		1725		1724		1723		1722		1721		1720		1719		1718		1717		1716		1715		1714		1713		1712		1711		1710		1709		1708		1707		1706		1705		1704		1703		1702		1701		1700		1699		1698		1697		1696		1695		1694		1693		1692		1691		1690		1689		1688		1687		1686		1685		1684		1683		1682		1681		1680		1679		1678		1677		1676		1675		1674		1673		1672		1671		1670		1669		1668		1667		1666		1665		1664		1663		1662		1661		1660		1659		1658		1657		1656		1655		1654		1653		1652		1651		1650		1649		1648		1647		1646		1645		1644		1643		1642		1641		1640		1639		1638		1637		1636		1635		1634		1633		1632		1631		1630		1629		1628		1627		1626		1625		1624		1623		1622		1621		1620		1619		1618		1617		1616		1615		1614		1613		1612		1611		1610		1609		1608		1607		1606		1605		1604		1603		1602		1601		1600		1599		1598		1597		1596		1595		1594		1593		1592		1591		1590		1589		1588		1587		1586		1585		1584		1583		1582		1581		1580		1579		1578		1577		1576		1575		1574		1573		1572		1571		1570		1569		1568		1567		1566		1565		1564		1563		1562		1561		1560		1559		1558		1557		1556		1555		1554		1553		1552		1551		1550		1549		1548		1547		1546		1545		1544		1543		1542		1541		1540		1539		1538		1537		1536		1535		1534		1533		1532		1531		1530		1529		1528		1527		1526		1525		1524		1523		1522		1521		1520		1519		1518		1517		1516		1515		1514		1513		1512		1511		1510		1509		1508		1507		1506		1505		1504		1503		1502		1501		1500		1499		1498		1497		1496		1495		1494		1493		1492		1491		1490		1489		1488		1487		1486		1485		1484		1483		1482		1481		1480		1479		1478		1477		1476		1475		1474		1473		1472		1471		1470		1469		1468		1467		1466		1465		1464		1463		1462		1461		1460		1459		1458		1457		1456		1455		1454		1453		1452		1451		1450		1449		1448		1447		1446		1445		1444		1443		1442		1441		1440		1439		1438		1437		1436		1435		1434		1433		1432		1431		1430		1429		1428		1427		1426		1425		1424		1423		1422		1421		1420		1419		1418		1417		1416		1415		1414		1413		1412		1411		1410		1409		1408		1407		1406		1405		1404		1403		1402		1401		1400		1399		1398		1397		1396		1395		1394		1393		1392		1391		1390		1389		1388		1387		1386		1385		1384		1383		1382		1381		1380		1379		1378		1377		1376		1375		1374		1373		1372		1371		1370		1369		1368		1367		1366		1365		1364		1363		1362		1361		1360		1359		1358		1357		1356		1355		1354		1353		1352		1351		1350		1349		1348		1347		1346		1345		1344		1343		1342		1341		1340		1339		1338		1337		1336		1335		1334		1333		1332		1331		1330		1329		1328		1327		1326		1325		1324		1323		1322		1321		1320		1319		1318		1317		1316		1315		1314		1313		1312		1311		1310		1309		1308		1307		1306		1305		1304		1303		1302		1301		1300		1299		1298		1297		1296		1295		1294		1293		1292		1291		1290		1289		1288		1287		1286		1285		1284		1283		1282		1281		1280		1279		1278		1277		1276		1275		1274		1273		1272		1271		1270		1269		1268		1267		1266		1265		1264		1263		1262		1261		1260		1259		1258		1257		1256		1255		1254		1253		1252		1251		1250		1249		1248		1247		1246		1245		1244		1243		1242		1241		1240		1239		1238		1237		1236		1235		1234		1233		1232		1231		1230		1229		1228		1227		1226		1225		1224		1223		1222		1221		1220		1219		1218		1217		1216		1215		1214		1213		1212		1211		1210		1209		1208		1207		1206		1205		1204		1203		1202		1201		1200		1199		1198		1197		1196		1195		1194		11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Table 8: Total Expenditure by Economic Classification

319336 - SUMAILA 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	12,848,089,051.44	12,848,089,051.44	1,076,740,185.70	1,076,740,185.70	8.4%	11,771,348,865.74
21	PERSONNEL COST	3,529,689,115.80	3,529,689,115.80	653,766,363.33	653,766,363.33	18.5%	2,875,922,752.47
2101	SALARY	2,249,305,290.36	2,249,305,290.36	552,156,074.29	552,156,074.29	24.5%	1,697,149,216.07
210101	SALARIES AND WAGES	2,249,305,290.36	2,249,305,290.36	552,156,074.29	552,156,074.29	24.5%	1,697,149,216.07
21010101	SALARY	2,210,621,892.36	2,210,621,892.36	546,778,614.37	546,778,614.37	24.7%	1,663,843,277.99
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	38,683,398.00	38,683,398.00	5,377,459.92	5,377,459.92	13.9%	33,305,938.08
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,217,139,461.44	1,217,139,461.44	93,103,590.18	93,103,590.18	7.6%	1,124,035,871.26
210201	ALLOWANCES	849,782,907.44	849,782,907.44	61,019,579.87	61,019,579.87	7.2%	788,763,327.57
21020101	HOUSING / RENT ALLOWANCES	156,204,924.14	156,204,924.14	15,947,199.60	15,947,199.60	10.2%	140,257,724.54
21020103	TRANSPORT ALLOWANCES	27,487,191.02	27,487,191.02	3,894,018.73	3,894,018.73	14.2%	23,593,172.29
21020104	MEAL SUBSIDY	3,693,060.86	3,693,060.86	505,279.86	505,279.86	13.7%	3,187,781.00
21020105	UTILITY ALLOWANCE	29,447,025.11	29,447,025.11	3,167,199.56	3,167,199.56	10.8%	26,279,825.55
21020106	RESPONSIBILITY ALLOWANCE	44,937,131.80	44,937,131.80	3,935,083.21	3,935,083.21	8.8%	41,002,048.59
21020107	ENTERTAINMENT ALLOWANCE	17,819,266.93	17,819,266.93	1,677,798.71	1,677,798.71	9.4%	16,141,468.23
21020109	LEAVE GRANT	49,201,953.80	49,201,953.80	4,561,568.81	4,561,568.81	9.3%	44,640,384.99
21020110	FURNITURE ALLOWANCE	63,051,912.00	63,051,912.00	8,160,230.63	8,160,230.63	12.9%	54,891,681.37
21020113	DOMESTIC SERVANT ALLOWANCE	41,474,377.78	41,474,377.78	3,890,318.78	3,890,318.78	9.4%	37,584,059.00
21020114	MEDICAL ALLOWANCE	30,954,418.00	30,954,418.00	4,385,209.22	4,385,209.22	14.2%	26,569,208.78
21020115	RURAL POSTING ALLOWANCE	1,700,693.00	1,700,693.00	240,931.51	240,931.51	14.2%	1,459,761.49
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	153,645,883.00	153,645,883.00	303,823.58	303,823.58	0.2%	153,342,059.42
21020119	SHIFTING ALLOWANCE	6,515,461.00	6,515,461.00	132,210.08	132,210.08	2.0%	6,383,250.92
21020126	HAZARD ALLOWANCE	40,293,307.00	40,293,307.00	547,832.55	547,832.55	1.4%	39,745,474.45
21020128	NYSC/ IT ALLOWANCES	149,319,583.00	149,319,583.00	5,966,148.45	5,966,148.45	4.0%	143,353,434.55
21020129	CASUAL WORKERS ALLOWANCE	34,036,719.00	34,036,719.00	3,704,726.58	3,704,726.58	10.9%	30,331,992.42
210202	SOCIAL CONTRIBUTIONS	367,356,554.00	367,356,554.00	32,084,010.31	32,084,010.31	8.7%	335,272,543.69
21020202	CONTRIBUTORY PENSION	367,356,554.00	367,356,554.00	32,084,010.31	32,084,010.31	8.7%	335,272,543.69
2103	SOCIAL BENEFITS	63,244,364.00	63,244,364.00	8,506,698.87	8,506,698.87	13.5%	54,737,665.13
210301	SOCIAL BENEFITS	63,244,364.00	63,244,364.00	8,506,698.87	8,506,698.87	13.5%	54,737,665.13
21030106	SAVERANCE GRATUITY	63,244,364.00	63,244,364.00	8,506,698.87	8,506,698.87	13.5%	54,737,665.13
22	OTHER RECURRENT COSTS	2,307,460,000.00	2,307,460,000.00	47,871,042.04	47,871,042.04	2.1%	2,259,588,957.96
2202	OVERHEAD COST	2,077,460,000.00	2,077,460,000.00	18,813,957.22	18,813,957.22	0.9%	2,058,646,042.78
220201	TRAVEL & TRANSPORT - GENERAL	16,860,000.00	16,860,000.00	-	-	0.0%	16,860,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	12,950,000.00	12,950,000.00	-	-	0.0%	12,950,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,910,000.00	3,910,000.00	-	-	0.0%	3,910,000.00
220202	UTILITIES - GENERAL	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020201	ELECTRICITY CHARGES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	602,800,000.00	602,800,000.00	1,063,636.35	1,063,636.35	0.2%	601,736,363.65
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,500,000.00	12,500,000.00	1,063,636.35	1,063,636.35	8.5%	11,436,363.65

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22020302	BOOKS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020303	NEWSPAPERS	10,300,000.00	10,300,000.00	-	-	0.0%	10,300,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	245,000,000.00	245,000,000.00	-	-	0.0%	245,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	235,000,000.00	235,000,000.00	-	-	0.0%	235,000,000.00
22020399	OTHER MATERIALS AND SUPPLIES	54,000,000.00	54,000,000.00	-	-	0.0%	54,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	48,000,000.00	48,000,000.00	-	-	0.0%	48,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	13,000,000.00	13,000,000.00	-	-	0.0%	13,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020406	OTHER MAINTENANCE SERVICES	48,000,000.00	48,000,000.00	-	-	0.0%	48,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22020413	MINOR ROAD MAINTENANCE	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
220205	TRAINING - GENERAL	213,000,000.00	213,000,000.00	11,750,320.87	11,750,320.87	5.5%	201,249,679.13
22020501	LOCAL TRAINING	193,000,000.00	193,000,000.00	11,750,320.87	11,750,320.87	6.1%	181,249,679.13
22020502	INTERNATIONAL TRAINING	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
220206	OTHER SERVICES - GENERAL	227,300,000.00	227,300,000.00	6,000,000.00	6,000,000.00	2.6%	221,300,000.00
22020601	SECURITY SERVICES	189,300,000.00	189,300,000.00	-	-	0.0%	189,300,000.00
22020603	RESIDENTIAL RENT	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	15,000,000.00	15,000,000.00	6,000,000.00	6,000,000.00	40.0%	9,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	69,000,000.00	69,000,000.00	-	-	0.0%	69,000,000.00
22020701	FINANCIAL CONSULTING	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020703	LEGAL SERVICES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020706	SURVEYING SERVICES	52,000,000.00	52,000,000.00	-	-	0.0%	52,000,000.00
22020708	MEDICAL CONSULTING	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
22020711	SUPERVISION AND MANAGEMENT	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	79,000,000.00	79,000,000.00	-	-	0.0%	79,000,000.00
22020801	MOTOR VEHICLE FUEL COST	52,000,000.00	52,000,000.00	-	-	0.0%	52,000,000.00
22020803	PLANT / GENERATOR FUEL COST	27,000,000.00	27,000,000.00	-	-	0.0%	27,000,000.00
220209	FINANCIAL CHARGES - GENERAL	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	643,500,000.00	643,500,000.00	-	-	0.0%	643,500,000.00
22021001	REFRESHMENT & MEALS	43,500,000.00	43,500,000.00	-	-	0.0%	43,500,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	39,500,000.00	39,500,000.00	-	-	0.0%	39,500,000.00

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22021003	PUBLICITY & ADVERTISEMENTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021004	MEDICAL EXPENSES-LOCAL	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
22021007	WELFARE PACKAGES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
22021009	SPORTING ACTIVITIES	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
22021011	MEDICAL EXPENSES-INTERNATIONAL	425,500,000.00	425,500,000.00	-	-	0.0%	425,500,000.00
22021013	SPECIAL DAYS/CELEBRATIONS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
22021016	BUDGET FORMULATION LOGISTICS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	230,000,000.00	230,000,000.00	29,057,084.82	29,057,084.82	12.6%	200,942,915.18
220401	LOCAL GRANTS AND CONTRIBUTIONS	230,000,000.00	230,000,000.00	29,057,084.82	29,057,084.82	12.6%	200,942,915.18
22040109	GRANTS TO COMMUNITIES/NGOs	230,000,000.00	230,000,000.00	29,057,084.82	29,057,084.82	12.6%	200,942,915.18
23	CAPITAL EXPENDITURE	7,010,939,935.64	7,010,939,935.64	375,102,780.33	375,102,780.33	5.4%	6,635,837,155.31
2301	FIXED ASSETS PURCHASED	1,465,944,590.20	1,465,944,590.20	-	-	0.0%	1,465,944,590.20
230101	PURCHASE OF FIXED ASSETS - GENERAL	1,465,944,590.20	1,465,944,590.20	-	-	0.0%	1,465,944,590.20
23010101	PURCHASE / ACQUISITION OF LAND	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23010104	PURCHASE MOTOR CYCLES	54,090,909.09	54,090,909.09	-	-	0.0%	54,090,909.09
23010105	PURCHASE OF MOTOR VEHICLES	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
23010106	PURCHASE OF VANS	37,272,727.30	37,272,727.30	-	-	0.0%	37,272,727.30
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010113	PURCHASE OF COMPUTERS	508,000,000.00	508,000,000.00	-	-	0.0%	508,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	261,853,681.81	261,853,681.81	-	-	0.0%	261,853,681.81
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	67,000,000.00	67,000,000.00	-	-	0.0%	67,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	183,727,272.00	183,727,272.00	-	-	0.0%	183,727,272.00
2302	CONSTRUCTION / PROVISION	3,205,089,287.37	3,205,089,287.37	184,905,622.34	184,905,622.34	5.8%	3,020,183,665.03
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	3,205,089,287.37	3,205,089,287.37	184,905,622.34	184,905,622.34	5.8%	3,020,183,665.03
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	318,379,796.61	318,379,796.61	112,409,667.64	112,409,667.64	35.3%	205,970,128.97
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	155,000,000.00	155,000,000.00	-	-	0.0%	155,000,000.00
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00

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23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	448,309,490.76	448,309,490.76	-	-	0.0%	448,309,490.76
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	834,400,000.00	834,400,000.00	-	-	0.0%	834,400,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	205,000,000.00	205,000,000.00	-	-	0.0%	205,000,000.00
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	156,500,000.00	156,500,000.00	-	-	0.0%	156,500,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23020129	EDUCATION CONSTRUCTION ARREARS	350,500,000.00	350,500,000.00	-	-	0.0%	350,500,000.00
23020130	HEALTH CONSTRUCTION ARREARS	120,000,000.00	120,000,000.00	72,495,954.70	72,495,954.70	60.4%	47,504,045.30
23020132	WASH CONSTRUCTION ARREARS	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
2303	REHABILITATION / REPAIRS	1,392,733,203.39	1,392,733,203.39	190,197,157.99	190,197,157.99	13.7%	1,202,536,045.40
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	1,392,733,203.39	1,392,733,203.39	190,197,157.99	190,197,157.99	13.7%	1,202,536,045.40
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	50,000,000.00	50,000,000.00	38,872,656.77	38,872,656.77	77.7%	11,127,343.23
23030103	REHABILITATION / REPAIRS - HOUSING	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	401,000,000.00	401,000,000.00	151,324,501.22	151,324,501.22	37.7%	249,675,498.78
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030113	REHABILITATION / REPAIRS - ROADS/CULVERTS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	210,000,000.00	210,000,000.00	-	-	0.0%	210,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	36,733,203.39	36,733,203.39	-	-	0.0%	36,733,203.39
23030126	REHABILITATION/REPAIRS OF CEMETERIES	40,000,000.00	40,000,000.00	-	-	0.0%	40,000,000.00
2304	PRESERVATION OF THE ENVIRONMENT	421,656,471.91	421,656,471.91	-	-	0.0%	421,656,471.91
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	421,656,471.91	421,656,471.91	-	-	0.0%	421,656,471.91
23040101	TREE PLANTING	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23040102	EROSION & FLOOD CONTROL	415,656,471.91	415,656,471.91	-	-	0.0%	415,656,471.91
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
2305	OTHER CAPITAL PROJECTS	525,516,382.77	525,516,382.77	-	-	0.0%	525,516,382.77
230501	ACQUISITION OF NON TANGIBLE ASSETS	525,516,382.77	525,516,382.77	-	-	0.0%	525,516,382.77
23050103	MONITORING AND EVALUATION	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23050107	MARGIN FOR INCREASE IN COST	177,132,638.86	177,132,638.86	-	-	0.0%	177,132,638.86
23050108	SPECIAL INTERVENTION FUND	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
23050128	OTHER NON-TANGIBLE ASSETS	128,383,743.91	128,383,743.91	-	-	0.0%	128,383,743.91

Table 9: Total Expenditure by Functional Classification

319336 - SUMAILA Local Government, Kano State: 2026 Q1 Budget Performance Report - Total Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Expenditure	12,848,089,051.44	12,848,089,051.44	1,076,740,185.70	1,076,740,185.70	8.4%	11,771,348,865.74
701	GENERAL PUBLIC SERVICES	2,138,219,561.25	2,138,219,561.25	81,644,717.94	81,644,717.94	3.8%	2,056,574,843.31
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	1,014,731,975.18	1,014,731,975.18	63,047,440.32	63,047,440.32	6.2%	951,684,534.86
70111	EXECUTIVE AND LEGISLATIVE ORGANS	750,300,485.75	750,300,485.75	50,858,509.64	50,858,509.64	6.8%	699,441,976.11
70112	FINANCIAL AND FISCAL AFFAIRS	264,431,489.43	264,431,489.43	12,188,930.69	12,188,930.69	4.6%	252,242,558.74
7013	GENERAL SERVICES	1,113,437,586.07	1,113,437,586.07	18,597,277.62	18,597,277.62	1.7%	1,094,840,308.45
70131	GENERAL PERSONNEL SERVICES	202,265,453.40	202,265,453.40	15,763,070.20	15,763,070.20	7.8%	186,502,383.20
70132	OVERALL PLANNING AND STATISTICAL SERVICES	660,515,660.76	660,515,660.76	2,834,207.42	2,834,207.42	0.4%	657,681,453.34
70133	OTHER GENERAL SERVICES	250,656,471.91	250,656,471.91	-	-	0.0%	250,656,471.91
7015	R&D GENERAL PUBLIC SERVICES	10,050,000.00	10,050,000.00	-	-	0.0%	10,050,000.00
70151	R&D GENERAL PUBLIC SERVICES	10,050,000.00	10,050,000.00	-	-	0.0%	10,050,000.00
703	PUBLIC ORDER AND SAFETY	112,300,000.00	112,300,000.00	-	-	0.0%	112,300,000.00
7032	FIRE PROTECTION SERVICES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
70321	FIRE PROTECTION SERVICES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
7033	LAW COURTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70331	LAW COURTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	105,300,000.00	105,300,000.00	-	-	0.0%	105,300,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	105,300,000.00	105,300,000.00	-	-	0.0%	105,300,000.00
704	ECONOMIC AFFAIRS	3,258,661,130.39	3,258,661,130.39	59,926,747.03	59,926,747.03	1.8%	3,198,734,383.36
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	11,060,000.00	11,060,000.00	-	-	0.0%	11,060,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	11,060,000.00	11,060,000.00	-	-	0.0%	11,060,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	650,938,564.90	650,938,564.90	12,025,236.29	12,025,236.29	1.8%	638,913,328.61
70421	AGRICULTURE	635,638,564.90	635,638,564.90	12,025,236.29	12,025,236.29	1.9%	623,613,328.61
70422	FORESTRY	10,200,000.00	10,200,000.00	-	-	0.0%	10,200,000.00
70423	FISHING AND HUNTING	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00
7043	FUEL AND ENERGY	287,733,203.39	287,733,203.39	38,872,656.77	38,872,656.77	13.5%	248,860,546.62
70435	ELECTRICITY	211,733,203.39	211,733,203.39	38,872,656.77	38,872,656.77	18.4%	172,860,546.62
70436	NON ELECTRIC ENERGY	76,000,000.00	76,000,000.00	-	-	0.0%	76,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	177,132,638.86	177,132,638.86	-	-	0.0%	177,132,638.86
70443	CONSTRUCTION	177,132,638.86	177,132,638.86	-	-	0.0%	177,132,638.86
7045	TRANSPORT	1,901,796,723.24	1,901,796,723.24	9,028,853.97	9,028,853.97	0.5%	1,892,767,869.27
70451	ROAD TRANSPORT	1,901,796,723.24	1,901,796,723.24	9,028,853.97	9,028,853.97	0.5%	1,892,767,869.27
7047	OTHER INDUSTRIES	230,000,000.00	230,000,000.00	-	-	0.0%	230,000,000.00

319336 - SUMAILA 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
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	230,000,000.00	230,000,000.00	-	-	0.0%	230,000,000.00
705	ENVIRONMENTAL PROTECTION	502,667,166.91	502,667,166.91	15,182,389.97	15,182,389.97	3.0%	487,484,776.94
7051	WASTE MANAGEMENT	171,010,695.00	171,010,695.00	15,182,389.97	15,182,389.97	8.9%	155,828,305.03
70511	WASTE MANAGEMENT	171,010,695.00	171,010,695.00	15,182,389.97	15,182,389.97	8.9%	155,828,305.03
7052	WASTE WATER MANAGEMENT	327,656,471.91	327,656,471.91	-	-	0.0%	327,656,471.91
70521	WASTE WATER MANAGEMENT	327,656,471.91	327,656,471.91	-	-	0.0%	327,656,471.91
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,112,579,796.61	1,112,579,796.61	112,409,667.64	112,409,667.64	10.1%	1,000,170,128.97
7061	HOUSING DEVELOPMENT	657,079,796.61	657,079,796.61	112,409,667.64	112,409,667.64	17.1%	544,670,128.97
70611	HOUSING DEVELOPMENT	657,079,796.61	657,079,796.61	112,409,667.64	112,409,667.64	17.1%	544,670,128.97
7062	COMMUNITY DEVELOPMENT	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
70621	COMMUNITY DEVELOPMENT	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
7063	WATER SUPPLY	390,500,000.00	390,500,000.00	-	-	0.0%	390,500,000.00
70631	WATER SUPPLY	390,500,000.00	390,500,000.00	-	-	0.0%	390,500,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
707	HEALTH	1,226,046,515.81	1,226,046,515.81	182,420,984.68	182,420,984.68	14.9%	1,043,625,531.14
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
70712	OTHER MEDICAL PRODUCTS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
7073	HOSPITAL SERVICES	724,630,137.00	724,630,137.00	108,853,647.90	108,853,647.90	15.0%	615,776,489.10
70731	GENERAL HOSPITAL SERVICES	724,630,137.00	724,630,137.00	108,853,647.90	108,853,647.90	15.0%	615,776,489.10
7074	PUBLIC HEALTH SERVICES	498,416,378.81	498,416,378.81	73,567,336.78	73,567,336.78	14.8%	424,849,042.04
70741	PUBLIC HEALTH SERVICES	498,416,378.81	498,416,378.81	73,567,336.78	73,567,336.78	14.8%	424,849,042.04
708	RECREATION, CULTURE AND RELIGION	640,247,744.90	640,247,744.90	57,844,682.01	57,844,682.01	9.0%	582,403,062.89
7081	RECREATIONAL AND SPORTING SERVICES	57,100,000.00	57,100,000.00	-	-	0.0%	57,100,000.00
70811	RECREATIONAL AND SPORTING SERVICES	57,100,000.00	57,100,000.00	-	-	0.0%	57,100,000.00
7082	CULTURAL SERVICES	293,147,744.90	293,147,744.90	57,844,682.01	57,844,682.01	19.7%	235,303,062.89
70821	CULTURAL SERVICES	293,147,744.90	293,147,744.90	57,844,682.01	57,844,682.01	19.7%	235,303,062.89
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	290,000,000.00	290,000,000.00	-	-	0.0%	290,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	290,000,000.00	290,000,000.00	-	-	0.0%	290,000,000.00
709	EDUCATION	2,894,504,854.57	2,894,504,854.57	520,664,091.46	520,664,091.46	18.0%	2,373,840,763.11
7091	PRE-PRIMARY AND PRIMARY EDUCATION	2,387,504,854.57	2,387,504,854.57	520,664,091.46	520,664,091.46	21.8%	1,866,840,763.11
70912	PRIMARY EDUCATION	2,387,504,854.57	2,387,504,854.57	520,664,091.46	520,664,091.46	21.8%	1,866,840,763.11
7095	EDUCATION NOT DEFINABLE BY LEVEL	507,000,000.00	507,000,000.00	-	-	0.0%	507,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	507,000,000.00	507,000,000.00	-	-	0.0%	507,000,000.00
710	SOCIAL PROTECTION	962,862,281.00	962,862,281.00	46,646,904.97	46,646,904.97	4.8%	916,215,376.03
7102	OLD AGE	367,356,554.00	367,356,554.00	32,084,010.31	32,084,010.31	8.7%	335,272,543.69
71021	OLD AGE	367,356,554.00	367,356,554.00	32,084,010.31	32,084,010.31	8.7%	335,272,543.69
7104	FAMILY AND CHILDREN	545,505,727.00	545,505,727.00	14,562,894.66	14,562,894.66	2.7%	530,942,832.34
71041	FAMILY AND CHILDREN	545,505,727.00	545,505,727.00	14,562,894.66	14,562,894.66	2.7%	530,942,832.34
7105	UNEMPLOYMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
71051	UNEMPLOYMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00

Table 10: Personnel Expenditure by Functional Classification

319336 - SUMAILA Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	3,529,689,115.80	3,529,689,115.80	653,766,363.33	653,766,363.33	18.5%	2,875,922,752.47
701	GENERAL PUBLIC SERVICES	869,103,598.58	869,103,598.58	62,830,760.72	62,830,760.72	7.2%	806,272,837.86
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	768,831,975.18	768,831,975.18	55,983,803.97	55,983,803.97	7.3%	712,848,171.21
70111	EXECUTIVE AND LEGISLATIVE ORGANS	540,300,485.75	540,300,485.75	44,858,509.64	44,858,509.64	8.3%	495,441,976.11
70112	FINANCIAL AND FISCAL AFFAIRS	228,531,489.43	228,531,489.43	11,125,294.34	11,125,294.34	4.9%	217,406,195.09
7013	GENERAL SERVICES	100,271,623.40	100,271,623.40	6,846,956.75	6,846,956.75	6.8%	93,424,666.65
70131	GENERAL PERSONNEL SERVICES	80,265,453.40	80,265,453.40	4,012,749.33	4,012,749.33	5.0%	76,252,704.07
70132	OVERALL PLANNING AND STATISTICAL SERVICES	20,006,170.00	20,006,170.00	2,834,207.42	2,834,207.42	14.2%	17,171,962.58
704	ECONOMIC AFFAIRS	148,617,107.75	148,617,107.75	21,054,090.26	21,054,090.26	14.2%	127,563,017.49
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	84,884,020.90	84,884,020.90	12,025,236.29	12,025,236.29	14.2%	72,858,784.61
70421	AGRICULTURE	84,884,020.90	84,884,020.90	12,025,236.29	12,025,236.29	14.2%	72,858,784.61
7045	TRANSPORT	63,733,086.85	63,733,086.85	9,028,853.97	9,028,853.97	14.2%	54,704,232.88
70451	ROAD TRANSPORT	63,733,086.85	63,733,086.85	9,028,853.97	9,028,853.97	14.2%	54,704,232.88
705	ENVIRONMENTAL PROTECTION	117,410,695.00	117,410,695.00	15,182,389.97	15,182,389.97	12.9%	102,228,305.03
7051	WASTE MANAGEMENT	117,410,695.00	117,410,695.00	15,182,389.97	15,182,389.97	12.9%	102,228,305.03
70511	WASTE MANAGEMENT	117,410,695.00	117,410,695.00	15,182,389.97	15,182,389.97	12.9%	102,228,305.03
707	HEALTH	401,192,834.00	401,192,834.00	109,925,029.98	109,925,029.98	27.4%	291,267,804.03
7073	HOSPITAL SERVICES	393,630,137.00	393,630,137.00	108,853,647.90	108,853,647.90	27.7%	284,776,489.10
70731	GENERAL HOSPITAL SERVICES	393,630,137.00	393,630,137.00	108,853,647.90	108,853,647.90	27.7%	284,776,489.10
7074	PUBLIC HEALTH SERVICES	7,562,697.00	7,562,697.00	1,071,382.08	1,071,382.08	14.2%	6,491,314.93
70741	PUBLIC HEALTH SERVICES	7,562,697.00	7,562,697.00	1,071,382.08	1,071,382.08	14.2%	6,491,314.93
708	RECREATION, CULTURE AND RELIGION	212,947,744.90	212,947,744.90	30,167,597.19	30,167,597.19	14.2%	182,780,147.71
7082	CULTURAL SERVICES	212,947,744.90	212,947,744.90	30,167,597.19	30,167,597.19	14.2%	182,780,147.71
70821	CULTURAL SERVICES	212,947,744.90	212,947,744.90	30,167,597.19	30,167,597.19	14.2%	182,780,147.71
709	EDUCATION	1,320,004,854.57	1,320,004,854.57	369,339,590.24	369,339,590.24	28.0%	950,665,264.33
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,320,004,854.57	1,320,004,854.57	369,339,590.24	369,339,590.24	28.0%	950,665,264.33
70912	PRIMARY EDUCATION	1,320,004,854.57	1,320,004,854.57	369,339,590.24	369,339,590.24	28.0%	950,665,264.33
710	SOCIAL PROTECTION	460,412,281.00	460,412,281.00	45,266,904.97	45,266,904.97	9.8%	415,145,376.03
7102	OLD AGE	367,356,554.00	367,356,554.00	32,084,010.31	32,084,010.31	8.7%	335,272,543.69
71021	OLD AGE	367,356,554.00	367,356,554.00	32,084,010.31	32,084,010.31	8.7%	335,272,543.69
7104	FAMILY AND CHILDREN	93,055,727.00	93,055,727.00	13,182,894.66	13,182,894.66	14.2%	79,872,832.34
71041	FAMILY AND CHILDREN	93,055,727.00	93,055,727.00	13,182,894.66	13,182,894.66	14.2%	79,872,832.34

Table 11: Overhead Expenditure by Functional Classification

319336 - SUMAILA 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	2,307,460,000.00	2,307,460,000.00	47,871,042.04	47,871,042.04	2.1%	2,259,588,957.96
701	GENERAL PUBLIC SERVICES	578,150,000.00	578,150,000.00	18,813,957.22	18,813,957.22	3.3%	559,336,042.78
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	245,900,000.00	245,900,000.00	7,063,636.35	7,063,636.35	2.9%	238,836,363.65
70111	EXECUTIVE AND LEGISLATIVE ORGANS	210,000,000.00	210,000,000.00	6,000,000.00	6,000,000.00	2.9%	204,000,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	35,900,000.00	35,900,000.00	1,063,636.35	1,063,636.35	3.0%	34,836,363.65
7013	GENERAL SERVICES	322,200,000.00	322,200,000.00	11,750,320.87	11,750,320.87	3.6%	310,449,679.13
70131	GENERAL PERSONNEL SERVICES	122,000,000.00	122,000,000.00	11,750,320.87	11,750,320.87	9.6%	110,249,679.13
70132	OVERALL PLANNING AND STATISTICAL SERVICES	200,200,000.00	200,200,000.00	-	-	0.0%	200,200,000.00
7015	R&D GENERAL PUBLIC SERVICES	10,050,000.00	10,050,000.00	-	-	0.0%	10,050,000.00
70151	R&D GENERAL PUBLIC SERVICES	10,050,000.00	10,050,000.00	-	-	0.0%	10,050,000.00
703	PUBLIC ORDER AND SAFETY	110,300,000.00	110,300,000.00	-	-	0.0%	110,300,000.00
7033	LAW COURTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70331	LAW COURTS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	105,300,000.00	105,300,000.00	-	-	0.0%	105,300,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	105,300,000.00	105,300,000.00	-	-	0.0%	105,300,000.00
704	ECONOMIC AFFAIRS	386,960,000.00	386,960,000.00	-	-	0.0%	386,960,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	11,060,000.00	11,060,000.00	-	-	0.0%	11,060,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	11,060,000.00	11,060,000.00	-	-	0.0%	11,060,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	178,600,000.00	178,600,000.00	-	-	0.0%	178,600,000.00
70421	AGRICULTURE	163,300,000.00	163,300,000.00	-	-	0.0%	163,300,000.00
70422	FORESTRY	10,200,000.00	10,200,000.00	-	-	0.0%	10,200,000.00
70423	FISHING AND HUNTING	5,100,000.00	5,100,000.00	-	-	0.0%	5,100,000.00
7045	TRANSPORT	197,300,000.00	197,300,000.00	-	-	0.0%	197,300,000.00
70451	ROAD TRANSPORT	197,300,000.00	197,300,000.00	-	-	0.0%	197,300,000.00
705	ENVIRONMENTAL PROTECTION	53,600,000.00	53,600,000.00	-	-	0.0%	53,600,000.00
7051	WASTE MANAGEMENT	53,600,000.00	53,600,000.00	-	-	0.0%	53,600,000.00
70511	WASTE MANAGEMENT	53,600,000.00	53,600,000.00	-	-	0.0%	53,600,000.00
706	HOUSING AND COMMUNITY AMMENITIES	97,700,000.00	97,700,000.00	-	-	0.0%	97,700,000.00
7061	HOUSING DEVELOPMENT	47,200,000.00	47,200,000.00	-	-	0.0%	47,200,000.00
70611	HOUSING DEVELOPMENT	47,200,000.00	47,200,000.00	-	-	0.0%	47,200,000.00
7063	WATER SUPPLY	50,500,000.00	50,500,000.00	-	-	0.0%	50,500,000.00
70631	WATER SUPPLY	50,500,000.00	50,500,000.00	-	-	0.0%	50,500,000.00
707	HEALTH	339,500,000.00	339,500,000.00	-	-	0.0%	339,500,000.00
7073	HOSPITAL SERVICES	331,000,000.00	331,000,000.00	-	-	0.0%	331,000,000.00
70731	GENERAL HOSPITAL SERVICES	331,000,000.00	331,000,000.00	-	-	0.0%	331,000,000.00
7074	PUBLIC HEALTH SERVICES	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
70741	PUBLIC HEALTH SERVICES	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
708	RECREATION, CULTURE AND RELIGION	127,300,000.00	127,300,000.00	27,677,084.82	27,677,084.82	21.7%	99,622,915.18
7081	RECREATIONAL AND SPORTING SERVICES	47,100,000.00	47,100,000.00	-	-	0.0%	47,100,000.00
70811	RECREATIONAL AND SPORTING SERVICES	47,100,000.00	47,100,000.00	-	-	0.0%	47,100,000.00
7082	CULTURAL SERVICES	80,200,000.00	80,200,000.00	27,677,084.82	27,677,084.82	34.5%	52,522,915.18
70821	CULTURAL SERVICES	80,200,000.00	80,200,000.00	27,677,084.82	27,677,084.82	34.5%	52,522,915.18
709	EDUCATION	211,500,000.00	211,500,000.00	-	-	0.0%	211,500,000.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	204,500,000.00	204,500,000.00	-	-	0.0%	204,500,000.00
70912	PRIMARY EDUCATION	204,500,000.00	204,500,000.00	-	-	0.0%	204,500,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	7,000,000.00	7,000,000.00	-	-	0.0%	7,000,000.00
710	SOCIAL PROTECTION	402,450,000.00	402,450,000.00	1,380,000.00	1,380,000.00	0.3%	401,070,000.00
7104	FAMILY AND CHILDREN	402,450,000.00	402,450,000.00	1,380,000.00	1,380,000.00	0.3%	401,070,000.00
71041	FAMILY AND CHILDREN	402,450,000.00	402,450,000.00	1,380,000.00	1,380,000.00	0.3%	401,070,000.00

Table 12: Capital Expenditure by Functional Classification

319336 - SUMAILA 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	7,010,939,935.64	7,010,939,935.64	375,102,780.33	375,102,780.33	5.4%	6,635,837,155.31
701	GENERAL PUBLIC SERVICES	690,965,962.67	690,965,962.67	-	-	0.0%	690,965,962.67
7013	GENERAL SERVICES	690,965,962.67	690,965,962.67	-	-	0.0%	690,965,962.67
70132	OVERALL PLANNING AND STATISTICAL SERVICES	440,309,490.76	440,309,490.76	-	-	0.0%	440,309,490.76
70133	OTHER GENERAL SERVICES	250,656,471.91	250,656,471.91	-	-	0.0%	250,656,471.91
703	PUBLIC ORDER AND SAFETY	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
7032	FIRE PROTECTION SERVICES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
70321	FIRE PROTECTION SERVICES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
704	ECONOMIC AFFAIRS	2,723,084,022.64	2,723,084,022.64	38,872,656.77	38,872,656.77	1.4%	2,684,211,365.87
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	387,454,544.00	387,454,544.00	-	-	0.0%	387,454,544.00
70421	AGRICULTURE	387,454,544.00	387,454,544.00	-	-	0.0%	387,454,544.00
7043	FUEL AND ENERGY	287,733,203.39	287,733,203.39	38,872,656.77	38,872,656.77	13.5%	248,860,546.62
70435	ELECTRICITY	211,733,203.39	211,733,203.39	38,872,656.77	38,872,656.77	18.4%	172,860,546.62
70436	NON ELECTRIC ENERGY	76,000,000.00	76,000,000.00	-	-	0.0%	76,000,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	177,132,638.86	177,132,638.86	-	-	0.0%	177,132,638.86
70443	CONSTRUCTION	177,132,638.86	177,132,638.86	-	-	0.0%	177,132,638.86
7045	TRANSPORT	1,640,763,636.39	1,640,763,636.39	-	-	0.0%	1,640,763,636.39
70451	ROAD TRANSPORT	1,640,763,636.39	1,640,763,636.39	-	-	0.0%	1,640,763,636.39
7047	OTHER INDUSTRIES	230,000,000.00	230,000,000.00	-	-	0.0%	230,000,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	230,000,000.00	230,000,000.00	-	-	0.0%	230,000,000.00
705	ENVIRONMENTAL PROTECTION	331,656,471.91	331,656,471.91	-	-	0.0%	331,656,471.91
7052	WASTE WATER MANAGEMENT	327,656,471.91	327,656,471.91	-	-	0.0%	327,656,471.91
70521	WASTE WATER MANAGEMENT	327,656,471.91	327,656,471.91	-	-	0.0%	327,656,471.91
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	1,014,879,796.61	1,014,879,796.61	112,409,667.64	112,409,667.64	11.1%	902,470,128.97
7061	HOUSING DEVELOPMENT	609,879,796.61	609,879,796.61	112,409,667.64	112,409,667.64	18.4%	497,470,128.97
70611	HOUSING DEVELOPMENT	609,879,796.61	609,879,796.61	112,409,667.64	112,409,667.64	18.4%	497,470,128.97
7062	COMMUNITY DEVELOPMENT	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
70621	COMMUNITY DEVELOPMENT	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
7063	WATER SUPPLY	340,000,000.00	340,000,000.00	-	-	0.0%	340,000,000.00
70631	WATER SUPPLY	340,000,000.00	340,000,000.00	-	-	0.0%	340,000,000.00
7066	HOUSING AND COMMUNITY AMENITIES N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
70661	HOUSING AND COMMUNITY AMENITIES N.E.C.	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
707	HEALTH	485,353,681.81	485,353,681.81	72,495,954.70	72,495,954.70	14.9%	412,857,727.11
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
70712	OTHER MEDICAL PRODUCTS	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
7074	PUBLIC HEALTH SERVICES	482,353,681.81	482,353,681.81	72,495,954.70	72,495,954.70	15.0%	409,857,727.11
70741	PUBLIC HEALTH SERVICES	482,353,681.81	482,353,681.81	72,495,954.70	72,495,954.70	15.0%	409,857,727.11
708	RECREATION, CULTURE AND RELIGION	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
7081	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	290,000,000.00	290,000,000.00	-	-	0.0%	290,000,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	290,000,000.00	290,000,000.00	-	-	0.0%	290,000,000.00
709	EDUCATION	1,363,000,000.00	1,363,000,000.00	151,324,501.22	151,324,501.22	11.1%	1,211,675,498.78
7091	PRE-PRIMARY AND PRIMARY EDUCATION	863,000,000.00	863,000,000.00	151,324,501.22	151,324,501.22	17.5%	711,675,498.78
70912	PRIMARY EDUCATION	863,000,000.00	863,000,000.00	151,324,501.22	151,324,501.22	17.5%	711,675,498.78
7095	EDUCATION NOT DEFINABLE BY LEVEL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
710	SOCIAL PROTECTION	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
7104	FAMILY AND CHILDREN	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
71041	FAMILY AND CHILDREN	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
7105	UNEMPLOYMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
71051	UNEMPLOYMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00

2.E Expenditure by Programme Classification

Table 13: Total Expenditure by Programme Classification

319336 - SUMAILA 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		-	7,010,939,935.64	375,102,780.33	375,102,780.33	5.4%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of 1 Hecter of Land for construction of Distrct head villa	-	50,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of 1000 bags of Seed to boost agricultural product(Government pol	-	50,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of Agricultural Equipment, Purchase of SEEDS / Vetinery/ fisheries c	-	17,000,000.00	-	-	0.0%
021500200100 -	Purchase of Tractor Emplements	-	-	-	-	-
021500200100 - HOD Agriculture & Natural Resources	Purchase of Grains Crops/500 bags of Maize for Building of Buffer Reserve at Sum	-	42,727,272.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement of 1200 bags of Fertilizer by Sumaila LGA	-	172,727,272.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Construction of Agricultural Training centre for Job Creation at Sumaila ward	-	35,000,000.00	-	-	0.0%
021500200100 -	Rehabilitation/Repairs of Dam LG-Wide	-	-	-	-	-
021500200100 - HOD Agriculture & Natural Resources	Rehabilitation/Repairs of Irrigational Facilities at LG-Wide	-	20,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Purchase of Agricultural Lime(30%)	-	88,566,319.43	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Purchase of Agricultural Lime(30%)	-	88,566,319.43	-	-	0.0%
021500300100 -	Construction Of Boundary Pillars/ Right Of Ways LG-Wide	-	-	-	-	-
021500300100 - Agric. Services	Rehabilitation/Repairs Of 1 Boundaries Pillars at Sumaila	-	20,000,000.00	-	-	0.0%
021500300100 - Agric. Services	Tree planting Campaign at Sumaila LGA	-	2,000,000.00	-	-	0.0%
021500300100 - Agric. Services	Erosion & Flood Control(Construction of of DRAINAGE, culvert and Laterite Filling	-	120,000,000.00	-	-	0.0%
021500300100 - Agric. Services	Erosion & Flood Control(Construction of of DRAINAGE, culvert and Laterite Filling	-	120,000,000.00	-	-	0.0%
021500300100 - Agric. Services	Erosion & Flood Control(Construction of of DRAINAGE, culvert and Laterite Filling	-	85,656,471.91	-	-	0.0%
022000100100 - Treasurer	Liabilities/ Equity	-	85,656,471.91	-	-	0.0%
022000100100 -	Unremitted Taxes: Withholding Tax	-	-	-	-	-
022000100100 -	Unremitted Taxes: Value Added Tax	-	-	-	-	-
022000100100 -	Liabilities/ Equity	-	-	-	-	-
022000100100 -	Unremitted Taxes: Withholding Tax	-	-	-	-	-
022000100100 -	Unremitted Taxes: Value Added Tax	-	-	-	-	-
023400200100 -	Procurement of Residential Buildings	-	-	-	-	-
023400200100 - HOD Works	Procurement of Motor Cycles:Motorcycles (8no's) Bajaj for works, PHC AND PRS	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Motor;Council Bus Toyota Hiace and Inspection bus Toyota Hiace	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	Purchase of 1 Motor Vehicle (HILLUX) for Monitoring of agricultural programme/pi	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Vans/Official Vehicles for Magistrate and Sharia Court Judges	-	37,272,727.30	-	-	0.0%
023400200100 - HOD Works	Procurement Of 15 Table and Chairs for Office use	-	5,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of 20 Tricycle to be used by works Department	-	34,090,909.09	-	-	0.0%
023400200100 - HOD Works	Procurement Of 1 Computer and 1Printers	-	3,000,000.00	-	-	0.0%
023400200100 - HOD Works	PROCUREMENT OF POWER GENARATING SET AND TRANSFORMERS 1 at 11 wards	-	120,000,000.00	-	-	0.0%

319336 - SUMAILA 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
023400200100 - HOD Works	Procurement of Canteen/Kitchen Equipment WSSSRP(EU/UNICEF ASST PROJECT	-	5,000,000.00	-	-	0.0%
023400200100 - HOD Works	PROCUREMENT OF INST.OF SOLAR/CCTV LIGHT (MIN. FOR LG GOVT. POLICY)	-	6,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Residential Furniture	-	15,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Fire Fighting Equipment at LG Secreteriat	-	2,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement of Diesel supply to water treatment plant - contribution GOVT POLIC	-	65,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Surveying Equipment for LG Secreteriat	-	5,000,000.00	-	-	0.0%
023400200100 -	Construction/Provision Of other joint projects between state and local governmen	-	-	-	-	
023400200100 - HOD Works	Joint Projects between State and Local Government GOVT. POLICY	-	150,000,000.00	-	-	0.0%
023400200100 - HOD Works	construction of fly over and underpass enter change at Kofar Dan'agundi	-	100,000,000.00	-	-	0.0%
023400200100 - HOD Works	construction of Tal'udu enterchange (clobaly fly over)	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	Wall Fencing of Cattle market at Garin Gomo	-	50,000,000.00	-	-	0.0%
023400200100 - HOD Works	Wall fencing of Grave Yards at Magami	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities 5 daily prayer mosques at Gala	-	100,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Gala	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Gani	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Garfa	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Gediya	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Kanawa	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Magani	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Masu	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Rimi	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Rumo	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Sitti	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities Juma'at Mosque at Sumaila	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation/Repairs Of Cemeteries at Gala	-	40,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 50 meters of Drainage at Rumo cikin gari Rumo Ward	-	15,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 50 meters of Drainage at Layin Alh Mato Sumaila Town	-	15,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 50 meters of Drainage/Culvert at Kantitin Gala daga bakin Kasuwa	-	15,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 50 meters of Drainage at Unguwar Maska Kanawa Town	-	15,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of mini bridge at Hanyar Gani Rumo Ward	-	13,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of mini bridge at Kwanar Sani -Alfindi Garfa Ward	-	15,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction / Laterite filling at LG-Wide	-	2,000,000.00	-	-	0.0%
023400300100 - Road	Construction / Provision Of Roads Drainage, Culvert and Laterite filing at Sumaila	-	50,000,000.00	-	-	0.0%
023400300100 -	Construction / Provision Of Bridge Kura,Madobi,Garin Mallam and Kubarachi	-	-	-	-	
023400300100 - Road	Construction of 5km Road at Sumaila - GOVT POLICY	-	100,000,000.00	-	-	0.0%

319336 - SUMAILA 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
023400300100 - Road	Rural Access Mobility project (RAMP) GOVT POLICY	-	20,000,000.00	-	-	0.0%
023400300100 - Road	Construction of Feeder road from Bagagare-Gabarin Gani Ward & Gediya	-	100,000,000.00	-	-	0.0%
023400300100 - Road	Construction of Feeder road from Gala -Kula Gala ward	-	100,000,000.00	-	-	0.0%
023400300100 - Road	Construction of Feeder road from Sitti -Matagwai 2 km Sitti ward	-	94,000,000.00	-	-	0.0%
023400300100 - Road	Construction of Feeder road from Farin Dutse-Dakumbal 8KM Rimi Ward	-	80,000,000.00	-	-	0.0%
023400300100 - Road	Construction of Feeder road from Riyi- Rumo 4.5 KM Rumo Ward	-	90,000,000.00	-	-	0.0%
023400300100 - Road	Construction of Feeder road from Bido -Bakin Laraba 3 KM Gediya Ward	-	103,400,000.00	-	-	0.0%
023400300100 - Road	Construction of Feeder road from Bingi-Kanawa 3km Kanawa Ward	-	97,000,000.00	-	-	0.0%
023400300100 - Road	Rehabilitation / Repairs of Roads LG-Wide	-	100,000,000.00	-	-	0.0%
023400500100 - Electrical	Construction/Provision Of Solar 220 each ward LG-Wide	-	50,000,000.00	-	-	0.0%
023400500100 - Electrical	Construction Of 50 Traffic & Solar Street Lights for Sumaila ward	-	20,000,000.00	-	-	0.0%
023400500100 - Electrical	Construction Of Power Generating Plants:(INDEPENDENT POWER GENERATION)	-	5,000,000.00	-	-	0.0%
023400500100 - Electrical	Rehabilitation/Repairs - Electricity across LG	-	50,000,000.00	38,872,656.77	38,872,656.77	77.7%
023400500100 - Electrical	Rehabilitation/Repairs- Power Generating Plants and Additional Poles at Garfa To	-	36,733,203.39	-	-	0.0%
023400600100 - Building	Construction/General Renovation Of Magistrate and Sharia court Judges	-	122,727,272.73	-	-	0.0%
023400600100 - Building	New Imam Wali Training Centre (Government Policy)	-	6,500,000.00	-	-	0.0%
023400600100 - Building	Zauren Sulhu (Government Policy)	-	5,000,000.00	-	-	0.0%
023400600100 - Building	Construction of NEIGHBORHOOD office and Furniture at Sumaila ward	-	190,652,523.88	112,409,667.64	112,409,667.64	59.0%
023400600100 - Building	Construction/Provision of Residential Buildings (Friday Mosque) 1 in each wards L	-	100,000,000.00	-	-	0.0%
023400600100 - Building	Construction / Provision Of 1 Fire Fighting Stations at local Government Secreter	-	2,000,000.00	-	-	0.0%
023400600100 - Building	Karkala Salamu Alaikum - Empowerment	-	50,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation/Repairs Of Residential Buildings at Local Quarters	-	50,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation/Repairs - Housing Chairman official House	-	55,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation / Repairs Of Office Buildings:(LG SECRETERIATE)	-	50,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation / Repairs Of LEA office	-	30,000,000.00	-	-	0.0%
023400600100 - Building	Rehabilitation / Repairs Of HISBAH Office	-	30,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction Of Nutrition Center (UNICEF) Govt. Policy	-	3,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of 3 Computer, 2 Printers for PRS Staff	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement Of 2 Photocopying Machines for Local Government staff	-	2,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	SDGs Counter Part Funding(Government Policy)	-	20,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Construction of ICT Center(Abba Gida-Gida Computer Center)	-	500,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Procurement /Provision of Malnutrition Progr.(Govt. Policy)	-	211,853,681.81	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Capital Contingensis Commitment Fund(70%)	-	206,654,745.38	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Capital Contingensis Commitment Fund(70%)	-	206,654,745.38	-	-	0.0%
051700300100 -	Construction/Provision Of Cemeteries at LG-Wide	-	-	-	-	-

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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
051700300100 - HOD Community and Social Development	Poverty Alleviation Scheme (Empowerment programme) (Government Policy)	-	50,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Empowerment by LG (Poultry Production For women & Youth)	-	50,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Poverty Alleviation Scheme (Empowerment programme) (Government Policy)	-	50,000,000.00	-	-	0.0%
051700300100 - HOD Community and Social Development	Empowerment by LG (Poultry Production For women & Youth)	-	50,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Procurement Of 1000 Essential Textbook Teaching/Learning Aid Equipmentfor LE	-	10,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Procurement Of Essential Textbook for Sumaila library	-	2,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/Provision Of Public Schools: (Government Policy)	-	100,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction of 1 Nos of Primary Class rooms at Gala,Garfa,Kanawa,Gediya and	-	150,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction/Provision of Solar Mechanise Bore Holes 2 Nos Bingi and Gala Town	-	15,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction of Islamiyya Schools 1Nos blocks at Sitti, Gani,Rumu	-	100,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Wall fencing of Secondary, Primary & Islamiyya at LG-Wide	-	100,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Rehabilitation/Repairs - Public Schools	-	100,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Rehabilitation of Primary School 3 Blocks each wards LG-Wide	-	100,000,000.00	75,662,250.61	75,662,250.61	75.7%
051700400100 - Local Government Primary Education	Completion of Technical Schools (Government Policy)	-	1,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Rehabilitation/Repairs - Public Schools (3 Nos of Islamiyya school at LG-Wide	-	100,000,000.00	75,662,250.61	75,662,250.61	75.7%
051700400100 - Local Government Primary Education	Rehabilitation/Repairs - Public Schools (2 Nos of secondary school at LG-Wide	-	100,000,000.00	-	-	0.0%
051700700100 - Information Youth, Culture & Sport	Procurement Of Sporting / Gaming Equipment	-	5,000,000.00	-	-	0.0%
051700700100 - Information Youth, Culture & Sport	Construction / Provision Of Sporting Facilities	-	5,000,000.00	-	-	0.0%
051700700100 - Information Youth, Culture & Sport	Construction / Provision Of Recreational Facilities (Slaughter Slabs in Sumaila)	-	50,000,000.00	-	-	0.0%
051700700100 - Information Youth, Culture & Sport	Construction of Town gates across 11 wards	-	55,000,000.00	-	-	0.0%
051700900100 -	Rehabilitation/Repairs- ICT Infrastructures Women development centre at Sumail	-	-	-	-	
051701100100 - Trade, Commerce & Industry	Construction of 2 Nos Temporary Shade at LG-Wide	-	50,000,000.00	-	-	0.0%
051701100100 - Trade, Commerce & Industry	Construction Of Markets/Parks at Dagora Masu ward	-	20,000,000.00	-	-	0.0%
051701100100 - Trade, Commerce & Industry	Construction of market shops at Gomo Masu ward	-	20,000,000.00	-	-	0.0%
051701100100 - Trade, Commerce & Industry	Construction of market shops at Gani Market	-	20,000,000.00	-	-	0.0%
051701100100 - Trade, Commerce & Industry	Construction of market shops at Sumaila	-	20,000,000.00	-	-	0.0%
051701100100 - Trade, Commerce & Industry	Rehabilitation/Repairs- Markets/Parks LG-Wide	-	50,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Procurement Of Health/Medical Equipment	-	50,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction/Provision Of Hospitals/Health Centres LG-Wide	-	100,000,000.00	72,495,954.70	72,495,954.70	72.5%
052100200100 - Primary Healthcare Coordinator	Construction of Primary Health post at Rimi ward	-	20,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction / Provision Of 1 Laboratories at Sumaila Town	-	500,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Rehabilitation of 1 primary health care at Gani, Gediya and Rumo	-	100,000,000.00	-	-	0.0%
052100200100 -	National Health Insurance Scheme	-	-	-	-	
052100200100 -	Contributory Pension Scheme	-	-	-	-	
052100200100 -	National Health Insurance Scheme	-	-	-	-	

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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
052100200100 -	Contributory Pension Scheme	-	-	-	-	
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and	Industrial Pollution Prevention & Control - Tree Planting	-	2,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and	Water Pollution Prevention & Control at Gani	-	2,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction/Provision of 5 no. of Handpump borehole at Sumaila ward	-	100,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction/Provision of Solar Mechanise Bore Holes 2 Nos ALFINDI	-	15,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction/Provision of Solar Mechanise Bore Holes 2 Nos at Kadiyawa Sumaila	-	15,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction/Provision of Solar Mechanise Bore Holes 2 Nos at Rumo TOWN RUN	-	15,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction/Provision of Solar Mechanise Bore Holes 2 Nos at Dagora Masu ward	-	15,000,000.00	-	-	0.0%
053500300100 - Water Supply	Construction/Provision of Solar Mechanise Bore Holes 2 Nos Farin Gida Sumaila	-	15,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Gala	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Gani	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Garfa	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Gediya	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Kanawa	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Magami	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Rimi	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Romo	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Sitti	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Sumaila	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Magami	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Rimi	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Romo	-	10,000,000.00	-	-	0.0%
053500300100 - Water Supply	Rehabilitation of 5 Nos of Bore holes at Sitti	-	10,000,000.00	-	-	0.0%