



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

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

This Q1 report is assessed against the 2026 Approved budget.

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

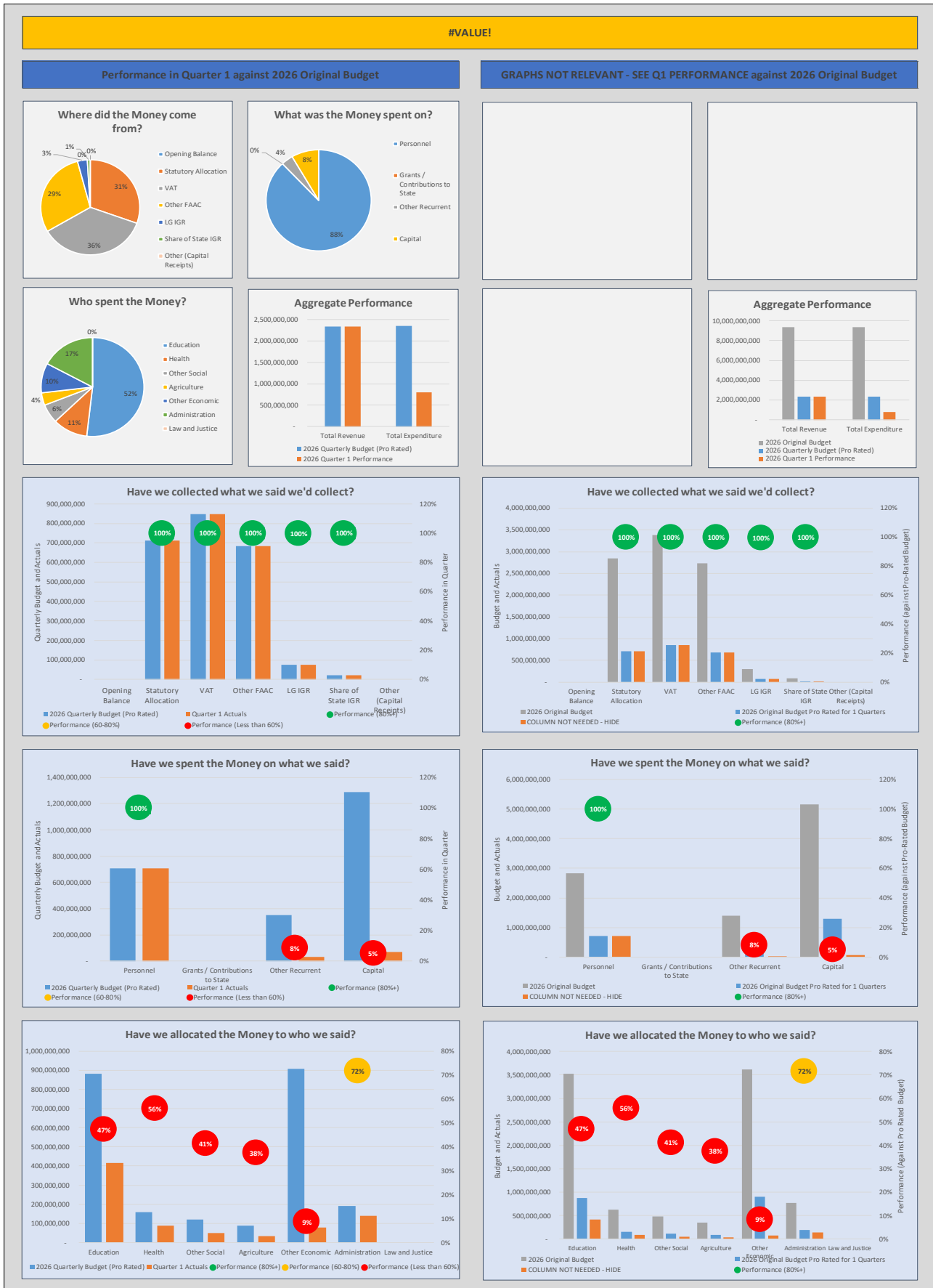
- Revenue – Economic Account Type 1
- Personnel Cost Expenditure – Economic Sub-Account Type 21
- Overhead Cost Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- Other Expenditures (covering Loans, Grants and Contributions, Subsidies, Debt Service and Transfer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

1.B Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

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Revenue by Economic	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Opening Balance	-	-	-		
Statutory Allocation	2,851,641,747	712,910,437	712,910,437	100.0%	25.0%
VAT	3,386,143,534	846,535,884	846,535,884	100.0%	25.0%
Other FAAC	2,738,077,036	684,519,259	684,519,259	100.0%	25.0%
LG IGR	301,631,718	75,407,930	75,157,930	99.7%	24.9%
Share of State IGR	88,184,256	22,046,064	22,046,064	100.0%	25.0%
Other (Capital Receipts)	-	-	-		
Total Revenue	9,365,678,291	2,341,419,573	2,341,169,573	100.0%	25.0%
Expenditure by Economic	2026 Original Budget	2026 Quarterly Budget (Pro Rated)	2026 Quarter 1 Performance	Provision to Pro Rated 2026 % Performance for Quarter	Provision to 2026 Full Year % Performance for Quarter
Personnel	2,825,843,149	706,460,787	706,460,787	100.0%	25.0%
Grants / Contributions to State	-	-	-		
Other Recurrent	1,408,220,936	352,055,234	29,511,333	8.4%	2.1%
Capital	5,155,052,346	1,288,763,087	67,651,692	5.2%	1.3%
Total Expenditure	9,389,116,431	2,347,279,108	803,623,812	34.2%	8.6%
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	3,531,602,729	882,900,682	416,464,173	47.2%	11.8%
Health	632,595,481	158,148,870	88,430,266	55.9%	14.0%
Other Social	482,696,797	120,674,199	49,856,461	41.3%	10.3%
Agriculture	349,954,656	87,488,664	32,862,528	37.6%	9.4%
Other Economic	3,622,758,028	905,689,507	78,006,639	8.6%	2.2%
Administration	769,508,739	192,377,185	138,003,745	71.7%	17.9%
Law and Justice	-	-	-		
Total Expenditure	9,389,116,431	2,347,279,108	803,623,812	34.2%	8.6%
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

319143 - WARAWA Local Government, Kano State: 2026 Q1 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
Opening Balance	-	-	-	-		
Recurrent Revenue	9,365,678,291.00	9,365,678,291.00	2,341,169,572.75	2,341,169,572.75	25.0%	7,024,508,718.25
11 - GOVERNMENT SHARE OF FAAC	8,975,862,317.00	8,975,862,317.00	2,243,965,579.25	2,243,965,579.25	25.0%	6,731,896,737.75
12 - INDEPENDENT REVENUE	389,815,974.00	389,815,974.00	97,203,993.50	97,203,993.50	24.9%	292,611,980.50
Recurrent Expenditure	4,225,514,085.00	4,234,064,085.00	735,972,120.25	735,972,120.25	17.4%	3,498,091,964.75
21 - PERSONNEL COST	2,825,843,149.00	2,825,843,149.00	706,460,787.25	706,460,787.25	25.0%	2,119,382,361.75
22 - OTHER RECURRENT COSTS	1,399,670,936.00	1,408,220,936.00	29,511,333.00	29,511,333.00	2.1%	1,378,709,603.00
Transfer to Capital Account	5,140,164,206.00	5,131,614,206.00	1,605,197,452.50	1,605,197,452.50		3,526,416,753.50
Capital Receipts	-	-	-	-		-
13 - AID AND GRANTS	-	-	-	-		-
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	-	-	-	-		-
23 - CAPITAL EXPENDITURE	5,155,052,346.00	5,155,052,346.00	67,651,691.52	67,651,691.52	1.3%	5,087,400,654.48
Total Revenue (including OB)	9,365,678,291.00	9,365,678,291.00	2,341,169,572.75	2,341,169,572.75	25.0%	7,024,508,718.25
Total Expenditure	9,380,566,431.00	9,389,116,431.00	803,623,811.77	803,623,811.77	8.6%	8,585,492,619.23
Closing Balance	- 14,888,140.00	- 23,438,140.00	1,537,545,760.98	1,537,545,760.98	-6560.0%	- 1,560,983,900.98

Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

319143 - WARAWA 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	9,365,678,291.00	9,365,678,291.00	2,341,169,572.75	2,341,169,572.75	25.0%	7,024,508,718.25
010000000000	Administration Sector	89,189,242.00	89,189,242.00	22,297,310.50	22,297,310.50	25.0%	66,891,931.50
012500000000	Personnel Management Office	89,189,242.00	89,189,242.00	22,297,310.50	22,297,310.50	25.0%	66,891,931.50
012500200100	Chief Personnel Officer (CPO)	89,189,242.00	89,189,242.00	22,297,310.50	22,297,310.50	25.0%	66,891,931.50
020000000000	Economic Sector	9,226,269,049.00	9,226,269,049.00	2,306,317,262.25	2,306,317,262.25	25.0%	6,919,951,786.75
021500000000	Agriculture & Natural Resources	140,000.00	140,000.00	35,000.00	35,000.00	25.0%	105,000.00
021500200100	HOD Agriculture & Natural Resources	140,000.00	140,000.00	35,000.00	35,000.00	25.0%	105,000.00
022000000000	Treasury Department	9,200,643,365.00	9,200,643,365.00	2,299,910,841.25	2,299,910,841.25	25.0%	6,900,732,523.75
022000100100	Treasurer	9,064,646,573.00	9,064,646,573.00	2,266,161,643.25	2,266,161,643.25	25.0%	6,798,484,929.75
022000200100	Revenue Section	135,996,792.00	135,996,792.00	33,749,198.00	33,749,198.00	24.8%	102,247,594.00
023800000000	Planning, Research & Statistics	25,485,684.00	25,485,684.00	6,371,421.00	6,371,421.00	25.0%	19,114,263.00
023800200100	HOD Planning, Research & Statistics	25,485,684.00	25,485,684.00	6,371,421.00	6,371,421.00	25.0%	19,114,263.00
050000000000	Social Sector	50,220,000.00	50,220,000.00	12,555,000.00	12,555,000.00	25.0%	37,665,000.00
051700000000	Education, Community and Social Development Department	50,100,000.00	50,100,000.00	12,525,000.00	12,525,000.00	25.0%	37,575,000.00
051700300100	HOD Community and Social Development	50,000,000.00	50,000,000.00	12,500,000.00	12,500,000.00	25.0%	37,500,000.00
051700400100	Local Government Primary Education	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
052100000000	Primary Healthcare Department	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
052100200100	Primary Healthcare Coordinator	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

319143 - WARAWA 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	9,365,678,291.00	9,365,678,291.00	2,341,169,572.75	2,341,169,572.75	25.0%	7,024,508,718.25
11	GOVERNMENT SHARE OF FAAC	8,975,862,317.00	8,975,862,317.00	2,243,965,579.25	2,243,965,579.25	25.0%	6,731,896,737.75
1101	GOVERNMENT SHARE OF FAAC	8,975,862,317.00	8,975,862,317.00	2,243,965,579.25	2,243,965,579.25	25.0%	6,731,896,737.75
110101	LOCAL GOVERNMENT SHARE OF STATUTORY REVENUES	2,851,641,747.00	2,851,641,747.00	712,910,436.75	712,910,436.75	25.0%	2,138,731,310.25
11010101	STATUTORY ALLOCATION	2,851,641,747.00	2,851,641,747.00	712,910,436.75	712,910,436.75	25.0%	2,138,731,310.25
110102	LOCAL GOVERNMENT SHARE OF VAT	3,386,143,534.00	3,386,143,534.00	846,535,883.50	846,535,883.50	25.0%	2,539,607,650.50
11010201	SHARE OF VAT	3,386,143,534.00	3,386,143,534.00	846,535,883.50	846,535,883.50	25.0%	2,539,607,650.50
110103	LOCAL GOVERNMENT SHARE OF OTHER FAAC REVENUES	2,738,077,036.00	2,738,077,036.00	684,519,259.00	684,519,259.00	25.0%	2,053,557,777.00
11010301	EXCESS CRUDE	836,107,067.91	836,107,067.91	209,026,766.98	209,026,766.98	25.0%	627,080,300.93
11010302	EXCESS NON-OIL	752,101,447.09	752,101,447.09	188,025,361.77	188,025,361.77	25.0%	564,076,085.32
11010303	EXCHANGE GAIN	749,868,521.00	749,868,521.00	187,467,130.25	187,467,130.25	25.0%	562,401,390.75
11010304	ECOLOGICAL FUND	275,952,422.00	275,952,422.00	68,988,105.50	68,988,105.50	25.0%	206,964,316.50
11010305	Electronic Money Transfer Levy (EMTL)	124,047,578.00	124,047,578.00	31,011,894.50	31,011,894.50	25.0%	93,035,683.50
12	INDEPENDENT REVENUE	389,815,974.00	389,815,974.00	97,203,993.50	97,203,993.50	24.9%	292,611,980.50
1201	TAX REVENUE	600,000.00	600,000.00	150,000.00	150,000.00	25.0%	450,000.00
120103	OTHER TAXES	600,000.00	600,000.00	150,000.00	150,000.00	25.0%	450,000.00
12010324	Tenament Rates	500,000.00	500,000.00	125,000.00	125,000.00	25.0%	375,000.00
12010325	Penalty on Tenament Rates	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12010326	Arrears on Tenament Rates	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
1202	Non-Tax Revenue	389,215,974.00	389,215,974.00	97,053,993.50	97,053,993.50	24.9%	292,161,980.50
120201	Licenses	3,545,000.00	3,545,000.00	886,250.00	886,250.00	25.0%	2,658,750.00
12020105	Radio /Television permit	1,010,000.00	1,010,000.00	252,500.00	252,500.00	25.0%	757,500.00
12020108	Bakery House license	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020113	Cattle Dealers License	60,000.00	60,000.00	15,000.00	15,000.00	25.0%	45,000.00
12020117	Squatters /Hawkers permit fees	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020121	Abattoir/Slaughter License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020123	Borehole Drilling License	80,000.00	80,000.00	20,000.00	20,000.00	25.0%	60,000.00
12020127	Advertisement License	75,000.00	75,000.00	18,750.00	18,750.00	25.0%	56,250.00
12020128	Approval of Building plan License	30,000.00	30,000.00	7,500.00	7,500.00	25.0%	22,500.00
12020133	Blacksmith workshop licenses	15,000.00	15,000.00	3,750.00	3,750.00	25.0%	11,250.00
12020148	Felling of Trees License	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020149	Forestry and Fuel Exploration License	120,000.00	120,000.00	30,000.00	30,000.00	25.0%	90,000.00
12020150	Hair Dressing/Barbing Saloon License	1,015,000.00	1,015,000.00	253,750.00	253,750.00	25.0%	761,250.00
12020153	kiosk license	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020157	Motor mach/cash wash licenses	150,000.00	150,000.00	37,500.00	37,500.00	25.0%	112,500.00
12020159	Naming of Street Registration License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020162	Painting, Spraying and Sign Writing Workshop	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020163	Panel Beater licenses	35,000.00	35,000.00	8,750.00	8,750.00	25.0%	26,250.00
12020165	Pety Trader	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020166	Photo Studio License	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020169	Registration of Septic tank and Dislodging License	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020172	Rice Mill/Cassava grinding License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020173	Sand dredging licenses	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00

319143 - WARAWA 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
12020174	Sand/Granite/Iron Rod Seller License	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020180	Vulcanizer License	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020181	Welding Machine License	250,000.00	250,000.00	62,500.00	62,500.00	25.0%	187,500.00
12020182	wood making /carpentry workshop	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020183	Workshop Receipt	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020184	Bathing House License	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020185	Minor Industry License	15,000.00	15,000.00	3,750.00	3,750.00	25.0%	11,250.00
120204	Fees-Main	218,631,718.00	218,631,718.00	54,657,929.50	54,657,929.50	25.0%	163,973,788.50
12020405	Tender Fees	25,385,684.00	25,385,684.00	6,346,421.00	6,346,421.00	25.0%	19,039,263.00
12020408	Private Schools Registration	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020415	Restaurant and Swimming Pool Fee	200,000.00	200,000.00	50,000.00	50,000.00	25.0%	150,000.00
12020416	Registration of Youth Clubs	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020417	Land Development & Infrastructure Fees	1,500,000.00	1,500,000.00	375,000.00	375,000.00	25.0%	1,125,000.00
12020418	Survey Fees	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020424	Change of Purpose	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020427	Registration of Private Clinics	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020431	Registration of Self-Help Group	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020436	Private Hospital Registration	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020448	Tenders Processing Fees	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020450	Trade Fair & Exhibition Fee	50,000,000.00	50,000,000.00	12,500,000.00	12,500,000.00	25.0%	37,500,000.00
12020456	local indigene certificate	87,679,242.00	87,679,242.00	21,919,810.50	21,919,810.50	25.0%	65,759,431.50
12020457	Bus Commercial Vehicle/Truck Fees	30,000.00	30,000.00	7,500.00	7,500.00	25.0%	22,500.00
12020458	General Contractor Registration fees	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020460	Health Inspection Fees	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020461	Registration of Private Refuse Collectors	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020462	Building Material & Site Registration	876,792.00	876,792.00	219,198.00	219,198.00	25.0%	657,594.00
12020465	Market Fees	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020466	Motor Park Fees	550,000.00	550,000.00	137,500.00	137,500.00	25.0%	412,500.00
12020467	Cattle Market Fees	1,500,000.00	1,500,000.00	375,000.00	375,000.00	25.0%	1,125,000.00
12020468	Shop & Shopping Fees	50,300,000.00	50,300,000.00	12,575,000.00	12,575,000.00	25.0%	37,725,000.00
120205	Fines -(Main)	1,330,000.00	1,330,000.00	332,500.00	332,500.00	25.0%	997,500.00
12020504	Road Traffic Offenses (Illegal parking)	100,000.00	100,000.00	25,000.00	25,000.00	25.0%	75,000.00
12020508	Other Fines	20,000.00	20,000.00	5,000.00	5,000.00	25.0%	15,000.00
12020509	Towing vehicles fine and fees	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020511	Fire Wood Trafficking Charges	1,200,000.00	1,200,000.00	300,000.00	300,000.00	25.0%	900,000.00
120206	Sales-Main	360,000.00	360,000.00	90,000.00	90,000.00	25.0%	270,000.00
12020607	Proceed from sales of Fertilizer	40,000.00	40,000.00	10,000.00	10,000.00	25.0%	30,000.00
12020608	Other Sales	70,000.00	70,000.00	17,500.00	17,500.00	25.0%	52,500.00
12020620	Mobile sales	250,000.00	250,000.00	62,500.00	62,500.00	25.0%	187,500.00
120207	Earnings -Main	71,165,000.00	71,165,000.00	17,541,250.00	17,541,250.00	24.6%	53,623,750.00
12020705	Farm Plot Charges	55,000.00	55,000.00	13,750.00	13,750.00	25.0%	41,250.00
12020711	Change of Ownership Charges	10,000.00	10,000.00	2,500.00	2,500.00	25.0%	7,500.00
12020720	Telephone Services	50,000.00	50,000.00	12,500.00	12,500.00	25.0%	37,500.00
12020725	Bill Balance Cert. of Temporary Occupancy Permit	70,000,000.00	70,000,000.00	17,500,000.00	17,500,000.00	25.0%	52,500,000.00
12020799	Other Earnings	1,050,000.00	1,050,000.00	12,500.00	12,500.00	1.2%	1,037,500.00
120208	RENT ON LAND AND OTHERS - GENERAL	6,000,000.00	6,000,000.00	1,500,000.00	1,500,000.00	25.0%	4,500,000.00
12020807	Lease rental	6,000,000.00	6,000,000.00	1,500,000.00	1,500,000.00	25.0%	4,500,000.00
120213	RE-IMBURSEMENT GENERAL	88,184,256.00	88,184,256.00	22,046,064.00	22,046,064.00	25.0%	66,138,192.00
12021301	LOCAL GOVERNMENT SHARE OF STATE IGR	88,184,256.00	88,184,256.00	22,046,064.00	22,046,064.00	25.0%	66,138,192.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

319143 - WARAWA 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	9,380,566,431.00	9,389,116,431.00	803,623,811.77	803,623,811.77	8.6%	8,585,492,619.23
010000000000	Administration Sector	763,268,739.21	769,508,739.21	138,003,745.42	138,003,745.42	17.9%	631,504,993.79
011100000000	Chairman Office	299,022,831.48	305,262,831.48	75,929,268.42	75,929,268.42	24.9%	229,333,563.06
011100100100	Chairman Office	30,985,406.80	35,485,406.80	2,246,351.70	2,246,351.70	6.3%	33,239,055.10
011100100200	Vice Chairman Office	12,808,977.60	12,808,977.60	2,027,244.40	2,027,244.40	15.8%	10,781,733.20
011100100300	Special Service Unit Office	237,728,642.68	239,468,642.68	69,405,721.22	69,405,721.22	29.0%	170,062,921.46
011100100400	Special Advisers	14,492,691.40	14,492,691.40	1,748,172.85	1,748,172.85	12.1%	12,744,518.55
011100600100	Internal Audit Office	3,007,113.00	3,007,113.00	501,778.25	501,778.25	16.7%	2,505,334.75
011200000000	Legislative Council	101,744,394.00	101,744,394.00	20,061,098.50	20,061,098.50	19.7%	81,683,295.50
011200300100	Legislative Council	67,861,424.00	67,861,424.00	14,365,356.00	14,365,356.00	21.2%	53,496,068.00
011200400100	House Leader	12,524,124.00	12,524,124.00	1,956,031.00	1,956,031.00	15.6%	10,568,093.00
011200500100	Deputy House Leader	11,026,130.00	11,026,130.00	1,944,032.50	1,944,032.50	17.6%	9,082,097.50
011200600100	Majority Leader	10,332,716.00	10,332,716.00	1,795,679.00	1,795,679.00	17.4%	8,537,037.00
016100000000	Office of Secretary to the Local Government	112,568,328.73	112,568,328.73	1,017,082.25	1,017,082.25	0.9%	111,551,246.48
016100100100	Office of Secretary to the Local Government	7,568,329.00	7,568,329.00	1,017,082.25	1,017,082.25	13.4%	6,551,246.75
016100700100	Legal Services	104,999,999.73	104,999,999.73	-	-	0.0%	104,999,999.73
012500000000	Personnel Management Office	249,933,185.00	249,933,185.00	40,996,296.25	40,996,296.25	16.4%	208,936,888.75
012500200100	Chief Personnel Officer (CPO)	249,933,185.00	249,933,185.00	40,996,296.25	40,996,296.25	16.4%	208,936,888.75
020000000000	Economic Sector	3,970,402,684.30	3,972,712,684.30	110,869,167.09	110,869,167.09	2.8%	3,861,843,517.22
021500000000	Agriculture & Natural Resources	349,954,656.00	349,954,656.00	32,862,528.00	32,862,528.00	9.4%	317,092,128.00
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	10,456,499.00	10,456,499.00	1,864,124.75	1,864,124.75	17.8%	8,592,374.25
021500200100	HOD Agriculture & Natural Resources	205,448,157.00	205,448,157.00	14,998,403.25	14,998,403.25	7.3%	190,449,753.75
021500300100	Agric. Services	93,100,000.00	93,100,000.00	16,000,000.00	16,000,000.00	17.2%	77,100,000.00
021500400100	Forestry	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
021500500100	Veterinary	32,400,000.00	32,400,000.00	-	-	0.0%	32,400,000.00
021500600100	Fishery	3,050,000.00	3,050,000.00	-	-	0.0%	3,050,000.00
022000000000	Treasury Department	568,351,043.34	568,351,043.34	56,532,555.84	56,532,555.84	9.9%	511,818,487.51
022000100100	Treasurer	226,130,223.34	226,130,223.34	56,532,555.84	56,532,555.84	25.0%	169,597,667.51
022000200100	Revenue Section	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
022000300100	Account section	325,120,820.00	325,120,820.00	-	-	0.0%	325,120,820.00
022000400100	Store Section	13,100,000.00	13,100,000.00	-	-	0.0%	13,100,000.00
023400000000	Works, Housing & Transport Department	2,935,087,415.28	2,937,397,415.28	13,619,294.25	13,619,294.25	0.5%	2,923,778,121.03
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	15,312,299.00	15,312,299.00	3,078,074.75	3,078,074.75	20.1%	12,234,224.25

319143 - WARAWA 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
023400200100	HOD Works	2,807,615,116.28	2,807,615,116.28	10,541,219.50	10,541,219.50	0.4%	2,797,073,896.78
023400300100	Road	23,200,000.00	23,200,000.00	-	-	0.0%	23,200,000.00
023400400100	Mechanical	48,060,000.00	50,370,000.00	-	-	0.0%	50,370,000.00
023400500100	Electrical	12,600,000.00	12,600,000.00	-	-	0.0%	12,600,000.00
023400600100	Building	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
023400700100	Land & Survey	800,000.00	800,000.00	-	-	0.0%	800,000.00
023400800100	Estate	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
023800000000	Planning, Research & Statistics	117,009,569.68	117,009,569.68	7,854,789.00	7,854,789.00	6.7%	109,154,780.68
023800100100	Office of the Supervisory Council Planning, Research & Statistics	8,028,599.00	8,028,599.00	1,257,149.75	1,257,149.75	15.7%	6,771,449.25
023800200100	HOD Planning, Research & Statistics	43,330,970.68	43,330,970.68	2,217,639.25	2,217,639.25	5.1%	41,113,331.43
023800300100	Planning	10,750,000.00	10,750,000.00	-	-	0.0%	10,750,000.00
023800400100	Budget	4,700,000.00	4,700,000.00	-	-	0.0%	4,700,000.00
023800500100	Statistics	50,200,000.00	50,200,000.00	4,380,000.00	4,380,000.00	8.7%	45,820,000.00
050000000000	Social Sector	4,646,895,007.49	4,646,895,007.49	554,750,899.27	554,750,899.27	11.9%	4,092,144,108.23
051700000000	Education, Community and Social Development Department	3,531,602,729.02	3,531,602,729.02	416,464,172.52	416,464,172.52	11.8%	3,115,138,556.51
051700100100	Office of the Supervisory Council Education	8,028,599.00	8,028,599.00	1,257,149.75	1,257,149.75	15.7%	6,771,449.25
051700200100	Office of the Supervisory Council Community	8,028,599.00	8,028,599.00	1,257,149.75	1,257,149.75	15.7%	6,771,449.25
051700300100	HOD Community and Social Development	696,117,549.06	696,117,549.06	153,959,929.77	153,959,929.77	22.1%	542,157,619.30
051700400100	Local Government Primary Education	1,926,059,773.00	1,926,059,773.00	259,989,943.25	259,989,943.25	13.5%	1,666,069,829.75
051700600100	social welfare	210,500,000.00	210,500,000.00	-	-	0.0%	210,500,000.00
051700700100	Information Youth, Culture & Sport	676,318,208.96	676,318,208.96	-	-	0.0%	676,318,208.96
051700800100	Adult Education	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
051700900100	Women Affairs	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
051701000100	Cooperative	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
051701100100	Trade, Commerce & Industry	50,000.00	50,000.00	-	-	0.0%	50,000.00
052100000000	Primary Healthcare Department	632,595,481.47	632,595,481.47	88,430,266.00	88,430,266.00	14.0%	544,165,215.47
052100100100	Office of the Supervisory Council Primary Healthcare	7,528,599.00	7,528,599.00	1,257,149.75	1,257,149.75	16.7%	6,271,449.25
052100200100	Primary Healthcare Coordinator	198,516,417.47	198,516,417.47	-	-	0.0%	198,516,417.47
052100300100	Curative Section	426,550,465.00	426,550,465.00	87,173,116.25	87,173,116.25	20.4%	339,377,348.75
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	305,030,232.00	305,030,232.00	6,107,558.00	6,107,558.00	2.0%	298,922,674.00
053500100100	Office of the Supervisory Council, Water, Environment, Sanitation and Hygiene	16,312,299.00	16,312,299.00	3,078,074.75	3,078,074.75	18.9%	13,234,224.25
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)	236,717,933.00	236,717,933.00	1,679,483.25	1,679,483.25	0.7%	235,038,449.75
053500300100	Water Supply	25,000,000.00	25,000,000.00	915,000.00	915,000.00	3.7%	24,085,000.00
053500400100	Environmental, Sanitation and Hygiene	26,000,000.00	26,000,000.00	435,000.00	435,000.00	1.7%	25,565,000.00
053500500100	Monitoring and Evaluation	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
055100000000	District Administration	177,666,565.00	177,666,565.00	43,748,902.75	43,748,902.75	24.6%	133,917,662.25
055100200100	Traditional Rulers	177,666,565.00	177,666,565.00	43,748,902.75	43,748,902.75	24.6%	133,917,662.25

Table 5: Personnel Expenditure by Administrative Classification

319143 - WARAWA Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	2,825,843,149.00	2,825,843,149.00	706,460,787.25	706,460,787.25	25.0%	2,119,382,361.75
010000000000	Administration Sector	269,356,215.60	269,356,215.60	67,339,053.90	67,339,053.90	25.0%	202,017,161.70
011100000000	Chairman Office	33,110,307.60	33,110,307.60	8,277,576.90	8,277,576.90	25.0%	24,832,730.70
011100100100	Chairman Office	8,985,406.80	8,985,406.80	2,246,351.70	2,246,351.70	25.0%	6,739,055.10
011100100200	Vice Chairman Office	8,108,977.60	8,108,977.60	2,027,244.40	2,027,244.40	25.0%	6,081,733.20
011100100300	Special Service Unit Office	7,016,118.80	7,016,118.80	1,754,029.70	1,754,029.70	25.0%	5,262,089.10
011100100400	Special Advisers	6,992,691.40	6,992,691.40	1,748,172.85	1,748,172.85	25.0%	5,244,518.55
011100600100	Internal Audit Office	2,007,113.00	2,007,113.00	501,778.25	501,778.25	25.0%	1,505,334.75
011200000000	Legislative Council	80,244,394.00	80,244,394.00	20,061,098.50	20,061,098.50	25.0%	60,183,295.50
011200300100	Legislative Council	57,461,424.00	57,461,424.00	14,365,356.00	14,365,356.00	25.0%	43,096,068.00
011200400100	House Leader	7,824,124.00	7,824,124.00	1,956,031.00	1,956,031.00	25.0%	5,868,093.00
011200500100	Deputy House Leader	7,776,130.00	7,776,130.00	1,944,032.50	1,944,032.50	25.0%	5,832,097.50
011200600100	Majority Leader	7,182,716.00	7,182,716.00	1,795,679.00	1,795,679.00	25.0%	5,387,037.00
016100000000	Office of Secretary to the Local Government	4,068,329.00	4,068,329.00	1,017,082.25	1,017,082.25	25.0%	3,051,246.75
016100100100	Office of Secretary to the Local Government	4,068,329.00	4,068,329.00	1,017,082.25	1,017,082.25	25.0%	3,051,246.75
012500000000	Personnel Management Office	151,933,185.00	151,933,185.00	37,983,296.25	37,983,296.25	25.0%	113,949,888.75
012500200100	Chief Personnel Officer (CPO)	151,933,185.00	151,933,185.00	37,983,296.25	37,983,296.25	25.0%	113,949,888.75
020000000000	Economic Sector	361,956,668.34	361,956,668.34	90,489,167.09	90,489,167.09	25.0%	271,467,501.26
021500000000	Agriculture & Natural Resources	67,450,112.00	67,450,112.00	16,862,528.00	16,862,528.00	25.0%	50,587,584.00
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	7,456,499.00	7,456,499.00	1,864,124.75	1,864,124.75	25.0%	5,592,374.25
021500200100	HOD Agriculture & Natural Resources	59,993,613.00	59,993,613.00	14,998,403.25	14,998,403.25	25.0%	44,995,209.75
022000000000	Treasury Department	226,130,223.34	226,130,223.34	56,532,555.84	56,532,555.84	25.0%	169,597,667.51
022000100100	Treasurer	226,130,223.34	226,130,223.34	56,532,555.84	56,532,555.84	25.0%	169,597,667.51
023400000000	Works, Housing & Transport Department	54,477,177.00	54,477,177.00	13,619,294.25	13,619,294.25	25.0%	40,857,882.75
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	12,312,299.00	12,312,299.00	3,078,074.75	3,078,074.75	25.0%	9,234,224.25
023400200100	HOD Works	42,164,878.00	42,164,878.00	10,541,219.50	10,541,219.50	25.0%	31,623,658.50
023800000000	Planning, Research & Statistics	13,899,156.00	13,899,156.00	3,474,789.00	3,474,789.00	25.0%	10,424,367.00
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	5,028,599.00	5,028,599.00	1,257,149.75	1,257,149.75	25.0%	3,771,449.25
023800200100	HOD Planning, Research & Statistics	8,870,557.00	8,870,557.00	2,217,639.25	2,217,639.25	25.0%	6,652,917.75
050000000000	Social Sector	2,194,530,265.06	2,194,530,265.06	548,632,566.27	548,632,566.27	25.0%	1,645,897,698.80
051700000000	Education, Community and Social Development Department	1,665,856,690.06	1,665,856,690.06	416,464,172.52	416,464,172.52	25.0%	1,249,392,517.55
051700100100	Office of the Supervisory Councilor Education	5,028,599.00	5,028,599.00	1,257,149.75	1,257,149.75	25.0%	3,771,449.25
051700200100	Office of the Supervisory Councilor Community	5,028,599.00	5,028,599.00	1,257,149.75	1,257,149.75	25.0%	3,771,449.25
051700300100	HOD Community and Social Development	615,839,719.06	615,839,719.06	153,959,929.77	153,959,929.77	25.0%	461,879,789.30
051700400100	Local Government Primary Education	1,039,959,773.00	1,039,959,773.00	259,989,943.25	259,989,943.25	25.0%	779,969,829.75
052100000000	Primary Healthcare Department	351,981,064.00	351,981,064.00	87,995,266.00	87,995,266.00	25.0%	263,985,798.00
052100100100	Office of the Supervisory Councilor Primary Healthcare	5,028,599.00	5,028,599.00	1,257,149.75	1,257,149.75	25.0%	3,771,449.25
052100300100	Curative Section	346,952,465.00	346,952,465.00	86,738,116.25	86,738,116.25	25.0%	260,214,348.75
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	19,030,232.00	19,030,232.00	4,757,558.00	4,757,558.00	25.0%	14,272,674.00
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and Hygiene	12,312,299.00	12,312,299.00	3,078,074.75	3,078,074.75	25.0%	9,234,224.25
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation section)	6,717,933.00	6,717,933.00	1,679,483.25	1,679,483.25	25.0%	5,038,449.75
055100000000	District Administration	157,662,279.00	157,662,279.00	39,415,569.75	39,415,569.75	25.0%	118,246,709.25
055100200100	Traditional Rulers	157,662,279.00	157,662,279.00	39,415,569.75	39,415,569.75	25.0%	118,246,709.25

Table 6: Overhead Expenditure by Administrative Classification

319143 - WARAWA 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	1,399,670,936.00	1,408,220,936.00	29,511,333.00	29,511,333.00	2.1%	1,378,709,603.00
01000000000	Administration Sector	166,260,000.00	172,500,000.00	3,013,000.00	3,013,000.00	1.7%	169,487,000.00
01100000000	Chairman Office	75,260,000.00	81,500,000.00	-	-	0.0%	81,500,000.00
011100100100	Chairman Office	22,000,000.00	26,500,000.00	-	-	0.0%	26,500,000.00
011100100200	Vice Chairman Office	4,700,000.00	4,700,000.00	-	-	0.0%	4,700,000.00
011100100300	Special Service Unit Office	40,060,000.00	41,800,000.00	-	-	0.0%	41,800,000.00
011100100400	Special Advisers	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
011100600100	Internal Audit Office	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
01120000000	Legislative Council	21,500,000.00	21,500,000.00	-	-	0.0%	21,500,000.00
011200300100	Legislative Council	10,400,000.00	10,400,000.00	-	-	0.0%	10,400,000.00
011200400100	House Leader	4,700,000.00	4,700,000.00	-	-	0.0%	4,700,000.00
011200500100	Deputy House Leader	3,250,000.00	3,250,000.00	-	-	0.0%	3,250,000.00
011200600100	Majority Leader	3,150,000.00	3,150,000.00	-	-	0.0%	3,150,000.00
01610000000	Office of Secretary to the Local Government	8,500,000.00	8,500,000.00	-	-	0.0%	8,500,000.00
016100100100	Office of Secretary to the Local Government	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
016100700100	Legal Services	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
01250000000	Personnel Management Office	61,000,000.00	61,000,000.00	3,013,000.00	3,013,000.00	4.9%	57,987,000.00
012500200100	Chief Personnel Officer (CPO)	61,000,000.00	61,000,000.00	3,013,000.00	3,013,000.00	4.9%	57,987,000.00
02000000000	Economic Sector	663,080,820.00	665,390,820.00	20,380,000.00	20,380,000.00	3.1%	645,010,820.00
02150000000	Agriculture & Natural Resources	137,050,000.00	137,050,000.00	16,000,000.00	16,000,000.00	11.7%	121,050,000.00
021500100100	Office of the Supervisory Councilor Agriculture & Natural Resources	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
021500300100	Agric. Services	93,100,000.00	93,100,000.00	16,000,000.00	16,000,000.00	17.2%	77,100,000.00
021500400100	Forestry	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
021500500100	Veterinary	32,400,000.00	32,400,000.00	-	-	0.0%	32,400,000.00
021500600100	Fishery	3,050,000.00	3,050,000.00	-	-	0.0%	3,050,000.00
02200000000	Treasury Department	342,220,820.00	342,220,820.00	-	-	0.0%	342,220,820.00
022000200100	Revenue Section	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
022000300100	Account section	325,120,820.00	325,120,820.00	-	-	0.0%	325,120,820.00

319143 - WARAWA 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
022000400100	Store Section	13,100,000.00	13,100,000.00	-	-	0.0%	13,100,000.00
023400000000	Works, Housing & Transport Department	115,160,000.00	117,470,000.00	-	-	0.0%	117,470,000.00
023400100100	Office of the Supervisory Councilor Works, Housing & Transport	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
023400300100	Road	23,200,000.00	23,200,000.00	-	-	0.0%	23,200,000.00
023400400100	Mechanical	48,060,000.00	50,370,000.00	-	-	0.0%	50,370,000.00
023400500100	Electrical	12,600,000.00	12,600,000.00	-	-	0.0%	12,600,000.00
023400600100	Building	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
023400700100	Land & Survey	800,000.00	800,000.00	-	-	0.0%	800,000.00
023400800100	Estate	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
023800000000	Planning, Research & Statistics	68,650,000.00	68,650,000.00	4,380,000.00	4,380,000.00	6.4%	64,270,000.00
023800100100	Office of the Supervisory Councilor Planning, Research & Statistics	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
023800300100	Planning	10,750,000.00	10,750,000.00	-	-	0.0%	10,750,000.00
023800400100	Budget	4,700,000.00	4,700,000.00	-	-	0.0%	4,700,000.00
023800500100	Statistics	50,200,000.00	50,200,000.00	4,380,000.00	4,380,000.00	8.7%	45,820,000.00
050000000000	Social Sector	570,330,116.00	570,330,116.00	6,118,333.00	6,118,333.00	1.1%	564,211,783.00
051700000000	Education, Community and Social Development Department	412,227,830.00	412,227,830.00	-	-	0.0%	412,227,830.00
051700100100	Office of the Supervisory Councilor Education	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
051700200100	Office of the Supervisory Councilor Community	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
051700300100	HOD Community and Social Development	80,277,830.00	80,277,830.00	-	-	0.0%	80,277,830.00
051700400100	Local Government Primary Education	180,700,000.00	180,700,000.00	-	-	0.0%	180,700,000.00
051700600100	social welfare	130,500,000.00	130,500,000.00	-	-	0.0%	130,500,000.00
051700700100	Information Youth, Culture & Sport	8,200,000.00	8,200,000.00	-	-	0.0%	8,200,000.00
051700800100	Adult Education	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
051700900100	Women Affairs	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
051701000100	Cooperative	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
051701100100	Trade, Commerce & Industry	50,000.00	50,000.00	-	-	0.0%	50,000.00
052100000000	Primary Healthcare Department	82,098,000.00	82,098,000.00	435,000.00	435,000.00	0.5%	81,663,000.00
052100100100	Office of the Supervisory Councilor Primary Healthcare	2,500,000.00	2,500,000.00	-	-	0.0%	2,500,000.00
052100300100	Curative Section	79,598,000.00	79,598,000.00	435,000.00	435,000.00	0.5%	79,163,000.00
053500000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	56,000,000.00	56,000,000.00	1,350,000.00	1,350,000.00	2.4%	54,650,000.00
053500100100	Office of the Supervisory Councilor, Water, Environment, Sanitation and Hygiene	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
053500300100	Water Supply	25,000,000.00	25,000,000.00	915,000.00	915,000.00	3.7%	24,085,000.00
053500400100	Environmental, Sanitation and Hygiene	26,000,000.00	26,000,000.00	435,000.00	435,000.00	1.7%	25,565,000.00
053500500100	Monitoring and Evaluation	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
055100000000	District Administration	20,004,286.00	20,004,286.00	4,333,333.00	4,333,333.00	21.7%	15,670,953.00
055100200100	Traditional Rulers	20,004,286.00	20,004,286.00	4,333,333.00	4,333,333.00	21.7%	15,670,953.00

Table 7: Capital Expenditure by Administrative Classification

319143 - WARAWA Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Administrative Unit

Code	Administrative Unit	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Capital Expenditure	5,155,052,346.00	5,155,052,346.00	67,651,691.52	67,651,691.52	1.3%	5,087,400,654.48
01000000000	Administration Sector	327,652,523.61	327,652,523.61	67,651,691.52	67,651,691.52	20.6%	260,000,832.09
01110000000	Chairman Office	190,652,523.88	190,652,523.88	67,651,691.52	67,651,691.52	35.5%	123,000,832.36
011100100300	Special Service Unit Office	190,652,523.88	190,652,523.88	67,651,691.52	67,651,691.52	35.5%	123,000,832.36
01610000000	Office of Secretary to the Local Government	99,999,999.73	99,999,999.73	-	-	0.0%	99,999,999.73
016100700100	Legal Services	99,999,999.73	99,999,999.73	-	-	0.0%	99,999,999.73
01250000000	Personnel Management Office	37,000,000.00	37,000,000.00	-	-	0.0%	37,000,000.00
012500200100	Chief Personnel Officer (CPO)	37,000,000.00	37,000,000.00	-	-	0.0%	37,000,000.00
02000000000	Economic Sector	2,945,365,195.96	2,945,365,195.96	-	-	0.0%	2,945,365,195.96
02150000000	Agriculture & Natural Resources	145,454,544.00	145,454,544.00	-	-	0.0%	145,454,544.00
021500200100	HOD Agriculture & Natural Resources	145,454,544.00	145,454,544.00	-	-	0.0%	145,454,544.00
02340000000	Works, Housing & Transport Department	2,765,450,238.28	2,765,450,238.28	-	-	0.0%	2,765,450,238.28
023400200100	HOD Works	2,765,450,238.28	2,765,450,238.28	-	-	0.0%	2,765,450,238.28
02380000000	Planning, Research & Statistics	34,460,413.68	34,460,413.68	-	-	0.0%	34,460,413.68
023800200100	HOD Planning, Research & Statistics	34,460,413.68	34,460,413.68	-	-	0.0%	34,460,413.68
05000000000	Social Sector	1,882,034,626.43	1,882,034,626.43	-	-	0.0%	1,882,034,626.43
05170000000	Education, Community and Social Development Department	1,453,518,208.96	1,453,518,208.96	-	-	0.0%	1,453,518,208.96
051700400100	Local Government Primary Education	705,400,000.00	705,400,000.00	-	-	0.0%	705,400,000.00
051700600100	social welfare	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
051700700100	Information Youth, Culture & Sport	668,118,208.96	668,118,208.96	-	-	0.0%	668,118,208.96
05210000000	Primary Healthcare Department	198,516,417.47	198,516,417.47	-	-	0.0%	198,516,417.47
052100200100	Primary Healthcare Coordinator	198,516,417.47	198,516,417.47	-	-	0.0%	198,516,417.47
05350000000	Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	230,000,000.00	230,000,000.00	-	-	0.0%	230,000,000.00
053500200100	HOD Water, Environment, Sanitation and Hygiene (Monitoring and Evaluation)	230,000,000.00	230,000,000.00	-	-	0.0%	230,000,000.00

Expenditure by Economic Classification

Table 8: Total Expenditure by Economic Classification

319143 - WARAWA 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	9,380,566,431.00	9,389,116,431.00	803,623,811.77	803,623,811.77	8.6%	8,585,492,619.23
21	PERSONNEL COST	2,825,843,149.00	2,825,843,149.00	706,460,787.25	706,460,787.25	25.0%	2,119,382,361.75
2101	SALARY	2,335,740,110.66	2,335,740,110.66	583,935,027.67	583,935,027.67	25.0%	1,751,805,083.00
210101	SALARIES AND WAGES	2,335,740,110.66	2,335,740,110.66	583,935,027.67	583,935,027.67	25.0%	1,751,805,083.00
21010101	SALARY	2,325,517,758.66	2,325,517,758.66	581,379,439.67	581,379,439.67	25.0%	1,744,138,319.00
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	10,222,352.00	10,222,352.00	2,555,588.00	2,555,588.00	25.0%	7,666,764.00
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	437,677,226.34	437,677,226.34	109,419,306.59	109,419,306.59	25.0%	328,257,919.76
210201	ALLOWANCES	290,677,226.34	290,677,226.34	72,669,306.59	72,669,306.59	25.0%	218,007,919.76
21020101	HOUSING / RENT ALLOWANCES	64,156,537.80	64,156,537.80	16,039,134.45	16,039,134.45	25.0%	48,117,403.35
21020103	TRANSPORT ALLOWANCES	31,982,683.00	31,982,683.00	7,995,670.75	7,995,670.75	25.0%	23,987,012.25
21020104	MEAL SUBSIDY	7,476,683.20	7,476,683.20	1,869,170.80	1,869,170.80	25.0%	5,607,512.40
21020105	UTILITY ALLOWANCE	13,270,440.60	13,270,440.60	3,317,610.15	3,317,610.15	25.0%	9,952,830.45
21020106	RESPONSIBILITY ALLOWANCE	255,495.00	255,495.00	63,873.75	63,873.75	25.0%	191,621.25
21020107	ENTERTAINMENT ALLOWANCE	5,168,985.60	5,168,985.60	1,292,246.40	1,292,246.40	25.0%	3,876,739.20
21020109	LEAVE GRANT	1,664,963.80	1,664,963.80	416,240.95	416,240.95	25.0%	1,248,722.85
21020110	FURNITURE ALLOWANCE	50,145,584.00	50,145,584.00	12,536,396.00	12,536,396.00	25.0%	37,609,188.00
21020113	DOMESTIC SERVANT ALLOWANCE	14,537,266.00	14,537,266.00	3,634,316.50	3,634,316.50	25.0%	10,902,949.50
21020114	MEDICAL ALLOWANCE	41,770,635.34	41,770,635.34	10,442,658.84	10,442,658.84	25.0%	31,327,976.51
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	426,528.00	426,528.00	106,632.00	106,632.00	25.0%	319,896.00
21020119	SHIFTING ALLOWANCE	145,329.00	145,329.00	36,332.25	36,332.25	25.0%	108,996.75
21020126	HAZARD ALLOWANCE	10,377,600.00	10,377,600.00	2,594,400.00	2,594,400.00	25.0%	7,783,200.00
21020128	NYSC/ IT ALLOWANCES	6,098,178.00	6,098,178.00	1,524,544.50	1,524,544.50	25.0%	4,573,633.50
21020129	CASUAL WORKERS ALLOWANCE	34,888,140.00	34,888,140.00	8,722,035.00	8,722,035.00	25.0%	26,166,105.00
21020199	OTHER ALLOWANCES	8,312,177.00	8,312,177.00	2,078,044.25	2,078,044.25	25.0%	6,234,132.75
210202	SOCIAL CONTRIBUTIONS	147,000,000.00	147,000,000.00	36,750,000.00	36,750,000.00	25.0%	110,250,000.00
21020202	CONTRIBUTORY PENSION	147,000,000.00	147,000,000.00	36,750,000.00	36,750,000.00	25.0%	110,250,000.00
2103	SOCIAL BENEFITS	52,425,812.00	52,425,812.00	13,106,453.00	13,106,453.00	25.0%	39,319,359.00
210301	SOCIAL BENEFITS	52,425,812.00	52,425,812.00	13,106,453.00	13,106,453.00	25.0%	39,319,359.00
21030106	SAVERANCE GRATUITY	52,425,812.00	52,425,812.00	13,106,453.00	13,106,453.00	25.0%	39,319,359.00
22	OTHER RECURRENT COSTS	1,399,670,936.00	1,408,220,936.00	29,511,333.00	29,511,333.00	2.1%	1,378,709,603.00
2202	OVERHEAD COST	1,199,072,936.00	1,207,622,936.00	29,511,333.00	29,511,333.00	2.4%	1,178,111,603.00
220201	TRAVEL & TRANSPORT - GENERAL	17,770,000.00	17,770,000.00	-	-	0.0%	17,770,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,750,000.00	2,750,000.00	-	-	0.0%	2,750,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	15,020,000.00	15,020,000.00	-	-	0.0%	15,020,000.00
220202	UTILITIES - GENERAL	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00

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Code	Economic	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
22020201	ELECTRICITY CHARGES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020205	WATER RATES	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	302,800,000.00	302,800,000.00	18,190,000.00	18,190,000.00	6.0%	284,610,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	14,500,000.00	14,500,000.00	-	-	0.0%	14,500,000.00
22020302	BOOKS	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
22020303	NEWSPAPERS	6,300,000.00	6,300,000.00	-	-	0.0%	6,300,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	20,000,000.00	20,000,000.00	2,190,000.00	2,190,000.00	11.0%	17,810,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	67,000,000.00	67,000,000.00	-	-	0.0%	67,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	72,000,000.00	72,000,000.00	8,000,000.00	8,000,000.00	11.1%	64,000,000.00
22020313	WATER TREATMENT CHEMICALS	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
22020399	OTHER MATERIALS AND SUPPLIES	69,000,000.00	69,000,000.00	8,000,000.00	8,000,000.00	11.6%	61,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	78,500,000.00	78,500,000.00	915,000.00	915,000.00	1.2%	77,585,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
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	12,000,000.00	12,000,000.00	-	-	0.0%	12,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
22020406	OTHER MAINTENANCE SERVICES	5,000,000.00	5,000,000.00	915,000.00	915,000.00	18.3%	4,085,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
22020413	MINOR ROAD MAINTENANCE	22,000,000.00	22,000,000.00	-	-	0.0%	22,000,000.00
22020416	MAINTENANCE OF PARKS AND GARDEN	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020499	MAINTENANCE OF OTHER INFRASTRUCTURE	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
220205	TRAINING - GENERAL	43,700,000.00	43,700,000.00	-	-	0.0%	43,700,000.00
22020501	LOCAL TRAINING	29,700,000.00	29,700,000.00	-	-	0.0%	29,700,000.00
22020502	INTERNATIONAL TRAINING	14,000,000.00	14,000,000.00	-	-	0.0%	14,000,000.00
220206	OTHER SERVICES - GENERAL	94,777,830.00	101,017,830.00	435,000.00	435,000.00	0.4%	100,582,830.00
22020601	SECURITY SERVICES	68,777,830.00	70,517,830.00	-	-	0.0%	70,517,830.00
22020602	OFFICE RENT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020603	RESIDENTIAL RENT	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	13,500,000.00	18,000,000.00	-	-	0.0%	18,000,000.00
22020605	CLEANING & FUMIGATION SERVICES	10,000,000.00	10,000,000.00	435,000.00	435,000.00	4.4%	9,565,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	20,500,000.00	20,500,000.00	435,000.00	435,000.00	2.1%	20,065,000.00
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
22020708	MEDICAL CONSULTING	2,500,000.00	2,500,000.00	435,000.00	435,000.00	17.4%	2,065,000.00

319143 - WARAWA 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
22020710	RESEARCH AND DOCUMENTATION	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020711	SUPERVISION AND MANAGEMENT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	38,000,000.00	40,310,000.00	-	-	0.0%	40,310,000.00
22020801	MOTOR VEHICLE FUEL COST	28,000,000.00	30,310,000.00	-	-	0.0%	30,310,000.00
22020803	PLANT / GENERATOR FUEL COST	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
220209	FINANCIAL CHARGES - GENERAL	500,000.00	500,000.00	-	-	0.0%	500,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	500,000.00	500,000.00	-	-	0.0%	500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	594,525,106.00	594,525,106.00	9,536,333.00	9,536,333.00	1.6%	584,988,773.00
22021001	REFRESHMENT & MEALS	47,500,000.00	47,500,000.00	3,013,000.00	3,013,000.00	6.3%	44,487,000.00
22021002	HONORARIUM & SITTING ALLOWANCE	16,000,000.00	16,000,000.00	-	-	0.0%	16,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,700,000.00	2,700,000.00	-	-	0.0%	2,700,000.00
22021009	SPORTING ACTIVITIES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22021010	DIRECT TEACHING & LABORATORY COST	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
22021011	MEDICAL EXPENSES-INTERNATIONAL	457,325,106.00	457,325,106.00	6,523,333.00	6,523,333.00	1.4%	450,801,773.00
22021013	SPECIAL DAYS/CELEBRATIONS	500,000.00	500,000.00	-	-	0.0%	500,000.00
22021016	BUDGET FORMULATION LOGISTICS	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
22021020	SANITATION VANGUARD EXPENSES	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	200,598,000.00	200,598,000.00	-	-	0.0%	200,598,000.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	200,598,000.00	200,598,000.00	-	-	0.0%	200,598,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	200,598,000.00	200,598,000.00	-	-	0.0%	200,598,000.00
23	CAPITAL EXPENDITURE	5,155,052,346.00	5,155,052,346.00	67,651,691.52	67,651,691.52	1.3%	5,087,400,654.48
2301	FIXED ASSETS PURCHASED	911,037,529.21	911,037,529.21	-	-	0.0%	911,037,529.21
230101	PURCHASE OF FIXED ASSETS - GENERAL	911,037,529.21	911,037,529.21	-	-	0.0%	911,037,529.21
23010101	PURCHASE / ACQUISITION OF LAND	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23010104	PURCHASE MOTOR CYCLES	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	27,272,727.00	27,272,727.00	-	-	0.0%	27,272,727.00
23010106	PURCHASE OF VANS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	500,000.00	500,000.00	-	-	0.0%	500,000.00
23010113	PURCHASE OF COMPUTERS	668,118,208.96	668,118,208.96	-	-	0.0%	668,118,208.96
23010119	PURCHASE OF POWER GENERATING SET	6,000,000.00	6,000,000.00	-	-	0.0%	6,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	400,000.00	400,000.00	-	-	0.0%	400,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	47,454,544.00	47,454,544.00	-	-	0.0%	47,454,544.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00

319143 - WARAWA 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
23010133	PURCHASES OF SURVEYING EQUIPMENT	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	95,292,049.25	95,292,049.25	-	-	0.0%	95,292,049.25
2302	CONSTRUCTION / PROVISION	2,824,583,553.02	2,824,583,553.02	67,651,691.52	67,651,691.52	2.4%	2,756,931,861.50
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,824,583,553.02	2,824,583,553.02	67,651,691.52	67,651,691.52	2.4%	2,756,931,861.50
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	387,531,488.13	387,531,488.13	67,651,691.52	67,651,691.52	17.5%	319,879,796.61
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	480,000,000.00	480,000,000.00	-	-	0.0%	480,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	91,340,964.06	91,340,964.06	-	-	0.0%	91,340,964.06
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	1,055,182,377.68	1,055,182,377.68	-	-	0.0%	1,055,182,377.68
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	70,199,162.92	70,199,162.92	-	-	0.0%	70,199,162.92
23020128	OTHER CONSTRUCTION	39,004,039.96	39,004,039.96	-	-	0.0%	39,004,039.96
23020133	OTHER CONSTRUCTION ARREARS	436,325,520.27	436,325,520.27	-	-	0.0%	436,325,520.27
2303	REHABILITATION / REPAIRS	769,182,421.72	769,182,421.72	-	-	0.0%	769,182,421.72
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	769,182,421.72	769,182,421.72	-	-	0.0%	769,182,421.72
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030102	REHABILITATION / REPAIRS - ELECTRICITY	28,000,000.00	28,000,000.00	-	-	0.0%	28,000,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	130,187,577.40	130,187,577.40	-	-	0.0%	130,187,577.40
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	94,478,426.85	94,478,426.85	-	-	0.0%	94,478,426.85
23030128	OTHER REHABILITATION	38,516,417.47	38,516,417.47	-	-	0.0%	38,516,417.47
2304	PRESERVATION OF THE ENVIRONMENT	482,248,842.05	482,248,842.05	-	-	0.0%	482,248,842.05
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	482,248,842.05	482,248,842.05	-	-	0.0%	482,248,842.05
23040101	TREE PLANTING	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23040102	EROSION & FLOOD CONTROL	477,248,842.05	477,248,842.05	-	-	0.0%	477,248,842.05
2305	OTHER CAPITAL PROJECTS	168,000,000.00	168,000,000.00	-	-	0.0%	168,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	168,000,000.00	168,000,000.00	-	-	0.0%	168,000,000.00
23050103	MONITORING AND EVALUATION	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23050104	ANNIVERSARIES/CELEBRATIONS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23050128	OTHER NON-TANGIBLE ASSETS	158,000,000.00	158,000,000.00	-	-	0.0%	158,000,000.00

Table 9: Total Expenditure by Functional Classification

319143 - WARAWA 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	9,380,566,431.00	9,389,116,431.00	803,623,811.77	803,623,811.77	8.6%	8,585,492,619.23
701	GENERAL PUBLIC SERVICES	5,125,711,384.37	5,130,211,384.37	135,346,373.74	135,346,373.74	2.6%	4,994,865,010.64
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	734,389,626.14	738,889,626.14	83,117,201.54	83,117,201.54	11.2%	655,772,424.61
70111	EXECUTIVE AND LEGISLATIVE ORGANS	163,031,469.80	167,531,469.80	26,082,867.45	26,082,867.45	15.6%	141,448,602.35
70112	FINANCIAL AND FISCAL AFFAIRS	571,358,156.34	571,358,156.34	57,034,334.09	57,034,334.09	10.0%	514,323,822.26
7013	GENERAL SERVICES	312,494,688.80	312,494,688.80	52,229,172.20	52,229,172.20	16.7%	260,265,516.60
70131	GENERAL PERSONNEL SERVICES	219,949,303.80	219,949,303.80	42,750,325.95	42,750,325.95	19.4%	177,198,977.85
70132	OVERALL PLANNING AND STATISTICAL SERVICES	84,977,056.00	84,977,056.00	8,461,764.00	8,461,764.00	10.0%	76,515,292.00
70133	OTHER GENERAL SERVICES	7,568,329.00	7,568,329.00	1,017,082.25	1,017,082.25	13.4%	6,551,246.75
7016	GENERAL PUBLIC SERVICES N.E.C.	4,078,827,069.43	4,078,827,069.43	-	-	0.0%	4,078,827,069.43
70161	GENERAL PUBLIC SERVICES N.E.C.	4,078,827,069.43	4,078,827,069.43	-	-	0.0%	4,078,827,069.43
703	PUBLIC ORDER AND SAFETY	407,712,523.61	409,452,523.61	67,651,691.52	67,651,691.52	16.5%	341,800,832.09
7033	LAW COURTS	104,999,999.73	104,999,999.73	-	-	0.0%	104,999,999.73
70331	LAW COURTS	104,999,999.73	104,999,999.73	-	-	0.0%	104,999,999.73
7036	PUBLIC ORDER AND SAFETY N.E.C.	302,712,523.88	304,452,523.88	67,651,691.52	67,651,691.52	22.2%	236,800,832.36
70361	PUBLIC ORDER AND SAFETY N.E.C.	302,712,523.88	304,452,523.88	67,651,691.52	67,651,691.52	22.2%	236,800,832.36
704	ECONOMIC AFFAIRS	372,886,033.00	375,196,033.00	45,267,872.25	45,267,872.25	12.1%	329,928,160.75
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,050,000.00	2,050,000.00	-	-	0.0%	2,050,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,050,000.00	2,050,000.00	-	-	0.0%	2,050,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	246,954,656.00	246,954,656.00	32,862,528.00	32,862,528.00	13.3%	214,092,128.00
70421	AGRICULTURE	238,404,656.00	238,404,656.00	32,862,528.00	32,862,528.00	13.8%	205,542,128.00
70422	FORESTRY	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
70423	FISHING AND HUNTING	3,050,000.00	3,050,000.00	-	-	0.0%	3,050,000.00
7045	TRANSPORT	123,881,377.00	126,191,377.00	12,405,344.25	12,405,344.25	9.8%	113,786,032.75
70451	ROAD TRANSPORT	123,881,377.00	126,191,377.00	12,405,344.25	12,405,344.25	9.8%	113,786,032.75
705	ENVIRONMENTAL PROTECTION	26,000,000.00	26,000,000.00	435,000.00	435,000.00	1.7%	25,565,000.00
7051	WASTE MANAGEMENT	26,000,000.00	26,000,000.00	435,000.00	435,000.00	1.7%	25,565,000.00
70511	WASTE MANAGEMENT	26,000,000.00	26,000,000.00	435,000.00	435,000.00	1.7%	25,565,000.00
706	HOUSING AND COMMUNITY AMMENITIES	85,074,432.00	85,074,432.00	4,458,608.00	4,458,608.00	5.2%	80,615,824.00
7061	HOUSING DEVELOPMENT	28,300,000.00	28,300,000.00	-	-	0.0%	28,300,000.00
70611	HOUSING DEVELOPMENT	28,300,000.00	28,300,000.00	-	-	0.0%	28,300,000.00
7063	WATER SUPPLY	44,174,432.00	44,174,432.00	4,458,608.00	4,458,608.00	10.1%	39,715,824.00
70631	WATER SUPPLY	44,174,432.00	44,174,432.00	4,458,608.00	4,458,608.00	10.1%	39,715,824.00
7064	STREET LIGHTING	12,600,000.00	12,600,000.00	-	-	0.0%	12,600,000.00
70641	STREET LIGHTING	12,600,000.00	12,600,000.00	-	-	0.0%	12,600,000.00
707	HEALTH	436,506,964.00	436,506,964.00	89,037,241.00	89,037,241.00	20.4%	347,469,723.00
7074	PUBLIC HEALTH SERVICES	436,506,964.00	436,506,964.00	89,037,241.00	89,037,241.00	20.4%	347,469,723.00
70741	PUBLIC HEALTH SERVICES	436,506,964.00	436,506,964.00	89,037,241.00	89,037,241.00	20.4%	347,469,723.00
708	RECREATION, CULTURE AND RELIGION	185,866,565.00	185,866,565.00	43,748,902.75	43,748,902.75	23.5%	142,117,662.25
7081	RECREATIONAL AND SPORTING SERVICES	8,200,000.00	8,200,000.00	-	-	0.0%	8,200,000.00
70811	RECREATIONAL AND SPORTING SERVICES	8,200,000.00	8,200,000.00	-	-	0.0%	8,200,000.00
7082	CULTURAL SERVICES	177,666,565.00	177,666,565.00	43,748,902.75	43,748,902.75	24.6%	133,917,662.25
70821	CULTURAL SERVICES	177,666,565.00	177,666,565.00	43,748,902.75	43,748,902.75	24.6%	133,917,662.25
709	EDUCATION	1,900,734,480.96	1,900,734,480.96	261,854,068.00	261,854,068.00	13.8%	1,638,880,412.96
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,231,116,272.00	1,231,116,272.00	261,854,068.00	261,854,068.00	21.3%	969,262,204.00
70912	PRIMARY EDUCATION	1,231,116,272.00	1,231,116,272.00	261,854,068.00	261,854,068.00	21.3%	969,262,204.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
7098	EDUCATION N.E.C.	668,118,208.96	668,118,208.96	-	-	0.0%	668,118,208.96
70981	EDUCATION N.E.C	668,118,208.96	668,118,208.96	-	-	0.0%	668,118,208.96
710	SOCIAL PROTECTION	840,074,048.06	840,074,048.06	155,824,054.52	155,824,054.52	18.5%	684,249,993.55
7104	FAMILY AND CHILDREN	840,074,048.06	840,074,048.06	155,824,054.52	155,824,054.52	18.5%	684,249,993.55
71041	FAMILY AND CHILDREN	840,074,048.06	840,074,048.06	155,824,054.52	155,824,054.52	18.5%	684,249,993.55

Table 10: Personnel Expenditure by Functional Classification

319143 - WARAWA Local Government, Kano State: 2026 Q1 Budget Performance Report - Personnel Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Personnel Expenditure	2,825,843,149.00	2,825,843,149.00	706,460,787.25	706,460,787.25	25.0%	2,119,382,361.75
701	GENERAL PUBLIC SERVICES	511,813,494.94	511,813,494.94	127,953,373.74	127,953,373.74	25.0%	383,860,121.21
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	332,468,806.14	332,468,806.14	83,117,201.54	83,117,201.54	25.0%	249,351,604.61
70111	EXECUTIVE AND LEGISLATIVE ORGANS	104,331,469.80	104,331,469.80	26,082,867.45	26,082,867.45	25.0%	78,248,602.35
70112	FINANCIAL AND FISCAL AFFAIRS	228,137,336.34	228,137,336.34	57,034,334.09	57,034,334.09	25.0%	171,103,002.26
7013	GENERAL SERVICES	179,344,688.80	179,344,688.80	44,836,172.20	44,836,172.20	25.0%	134,508,516.60
70131	GENERAL PERSONNEL SERVICES	158,949,303.80	158,949,303.80	39,737,325.95	39,737,325.95	25.0%	119,211,977.85
70132	OVERALL PLANNING AND STATISTICAL SERVICES	16,327,056.00	16,327,056.00	4,081,764.00	4,081,764.00	25.0%	12,245,292.00
70133	OTHER GENERAL SERVICES	4,068,329.00	4,068,329.00	1,017,082.25	1,017,082.25	25.0%	3,051,246.75
704	ECONOMIC AFFAIRS	117,071,489.00	117,071,489.00	29,267,872.25	29,267,872.25	25.0%	87,803,616.75
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	67,450,112.00	67,450,112.00	16,862,528.00	16,862,528.00	25.0%	50,587,584.00
70421	AGRICULTURE	67,450,112.00	67,450,112.00	16,862,528.00	16,862,528.00	25.0%	50,587,584.00
7045	TRANSPORT	49,621,377.00	49,621,377.00	12,405,344.25	12,405,344.25	25.0%	37,216,032.75
70451	ROAD TRANSPORT	49,621,377.00	49,621,377.00	12,405,344.25	12,405,344.25	25.0%	37,216,032.75
706	HOUSING AND COMMUNITY AMMENITIES	14,174,432.00	14,174,432.00	3,543,608.00	3,543,608.00	25.0%	10,630,824.00
7063	WATER SUPPLY	14,174,432.00	14,174,432.00	3,543,608.00	3,543,608.00	25.0%	10,630,824.00
70631	WATER SUPPLY	14,174,432.00	14,174,432.00	3,543,608.00	3,543,608.00	25.0%	10,630,824.00
707	HEALTH	354,408,964.00	354,408,964.00	88,602,241.00	88,602,241.00	25.0%	265,806,723.00
7074	PUBLIC HEALTH SERVICES	354,408,964.00	354,408,964.00	88,602,241.00	88,602,241.00	25.0%	265,806,723.00
70741	PUBLIC HEALTH SERVICES	354,408,964.00	354,408,964.00	88,602,241.00	88,602,241.00	25.0%	265,806,723.00
708	RECREATION, CULTURE AND RELIGION	157,662,279.00	157,662,279.00	39,415,569.75	39,415,569.75	25.0%	118,246,709.25
7082	CULTURAL SERVICES	157,662,279.00	157,662,279.00	39,415,569.75	39,415,569.75	25.0%	118,246,709.25
70821	CULTURAL SERVICES	157,662,279.00	157,662,279.00	39,415,569.75	39,415,569.75	25.0%	118,246,709.25
709	EDUCATION	1,047,416,272.00	1,047,416,272.00	261,854,068.00	261,854,068.00	25.0%	785,562,204.00
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,047,416,272.00	1,047,416,272.00	261,854,068.00	261,854,068.00	25.0%	785,562,204.00
70912	PRIMARY EDUCATION	1,047,416,272.00	1,047,416,272.00	261,854,068.00	261,854,068.00	25.0%	785,562,204.00
710	SOCIAL PROTECTION	623,296,218.06	623,296,218.06	155,824,054.52	155,824,054.52	25.0%	467,472,163.55
7104	FAMILY AND CHILDREN	623,296,218.06	623,296,218.06	155,824,054.52	155,824,054.52	25.0%	467,472,163.55
71041	FAMILY AND CHILDREN	623,296,218.06	623,296,218.06	155,824,054.52	155,824,054.52	25.0%	467,472,163.55

Table 11: Overhead Expenditure by Functional Classification

319143 - WARAWA Local Government, Kano State: 2026 Q1 Budget Performance Report - Overhead and Other Recurrent Expenditure by Function

Code	Function	2026 Original Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date	Balance
	Total Overhead Expenditure	1,399,670,936.00	1,408,220,936.00	29,511,333.00	29,511,333.00	2.1%	1,378,709,603.00
701	GENERAL PUBLIC SERVICES	535,070,820.00	539,570,820.00	7,393,000.00	7,393,000.00	1.4%	53217782000.0%
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, E	401,920,820.00	406,420,820.00	-	-	0.0%	406,420,820.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	58,700,000.00	63,200,000.00	-	-	0.0%	63,200,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	343,220,820.00	343,220,820.00	-	-	0.0%	343,220,820.00
7013	GENERAL SERVICES	133,150,000.00	133,150,000.00	7,393,000.00	7,393,000.00	5.6%	125,757,000.00
70131	GENERAL PERSONNEL SERVICES	61,000,000.00	61,000,000.00	3,013,000.00	3,013,000.00	4.9%	57,987,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	68,650,000.00	68,650,000.00	4,380,000.00	4,380,000.00	6.4%	64,270,000.00
70133	OTHER GENERAL SERVICES	3,500,000.00	3,500,000.00	-	-	0.0%	3,500,000.00
703	PUBLIC ORDER AND SAFETY	45,060,000.00	46,800,000.00	-	-	0.0%	4680000000.0%
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.	40,060,000.00	41,800,000.00	-	-	0.0%	41,800,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	40,060,000.00	41,800,000.00	-	-	0.0%	41,800,000.00
704	ECONOMIC AFFAIRS	210,360,000.00	212,670,000.00	16,000,000.00	16,000,000.00	7.5%	19667000000.0%
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	2,050,000.00	2,050,000.00	-	-	0.0%	2,050,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	2,050,000.00	2,050,000.00	-	-	0.0%	2,050,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	134,050,000.00	134,050,000.00	16,000,000.00	16,000,000.00	11.9%	118,050,000.00
70421	AGRICULTURE	125,500,000.00	125,500,000.00	16,000,000.00	16,000,000.00	12.7%	109,500,000.00
70422	FORESTRY	5,500,000.00	5,500,000.00	-	-	0.0%	5,500,000.00
70423	FISHING AND HUNTING	3,050,000.00	3,050,000.00	-	-	0.0%	3,050,000.00
7045	TRANSPORT	74,260,000.00	76,570,000.00	-	-	0.0%	76,570,000.00
70451	ROAD TRANSPORT	74,260,000.00	76,570,000.00	-	-	0.0%	76,570,000.00
705	ENVIRONMENTAL PROTECTION	26,000,000.00	26,000,000.00	435,000.00	435,000.00	1.7%	2556500000.0%
7051	WASTE MANAGEMENT	26,000,000.00	26,000,000.00	435,000.00	435,000.00	1.7%	25,565,000.00
70511	WASTE MANAGEMENT	26,000,000.00	26,000,000.00	435,000.00	435,000.00	1.7%	25,565,000.00
706	HOUSING AND COMMUNITY AMMENITIES	70,900,000.00	70,900,000.00	915,000.00	915,000.00	1.3%	6998500000.0%
7061	HOUSING DEVELOPMENT	28,300,000.00	28,300,000.00	-	-	0.0%	28,300,000.00
70611	HOUSING DEVELOPMENT	28,300,000.00	28,300,000.00	-	-	0.0%	28,300,000.00
7063	WATER SUPPLY	30,000,000.00	30,000,000.00	915,000.00	915,000.00	3.1%	29,085,000.00
70631	WATER SUPPLY	30,000,000.00	30,000,000.00	915,000.00	915,000.00	3.1%	29,085,000.00
7064	STREET LIGHTING	12,600,000.00	12,600,000.00	-	-	0.0%	12,600,000.00
70641	STREET LIGHTING	12,600,000.00	12,600,000.00	-	-	0.0%	12,600,000.00
707	HEALTH	82,098,000.00	82,098,000.00	435,000.00	435,000.00	0.5%	8166300000.0%
7074	PUBLIC HEALTH SERVICES	82,098,000.00	82,098,000.00	435,000.00	435,000.00	0.5%	81,663,000.00
70741	PUBLIC HEALTH SERVICES	82,098,000.00	82,098,000.00	435,000.00	435,000.00	0.5%	81,663,000.00
708	RECREATION, CULTURE AND RELIGION	28,204,286.00	28,204,286.00	4,333,333.00	4,333,333.00	15.4%	2387095300.0%
7081	RECREATIONAL AND SPORTING SERVICES	8,200,000.00	8,200,000.00	-	-	0.0%	8,200,000.00
70811	RECREATIONAL AND SPORTING SERVICES	8,200,000.00	8,200,000.00	-	-	0.0%	8,200,000.00
7082	CULTURAL SERVICES	20,004,286.00	20,004,286.00	4,333,333.00	4,333,333.00	21.7%	15,670,953.00
70821	CULTURAL SERVICES	20,004,286.00	20,004,286.00	4,333,333.00	4,333,333.00	21.7%	15,670,953.00
709	EDUCATION	185,200,000.00	185,200,000.00	-	-	0.0%	18520000000.0%
7091	PRE-PRIMARY AND PRIMARY EDUCATION	183,700,000.00	183,700,000.00	-	-	0.0%	183,700,000.00
70912	PRIMARY EDUCATION	183,700,000.00	183,700,000.00	-	-	0.0%	183,700,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
710	SOCIAL PROTECTION	216,777,830.00	216,777,830.00	-	-	0.0%	21677783000.0%
7104	FAMILY AND CHILDREN	216,777,830.00	216,777,830.00	-	-	0.0%	216,777,830.00
71041	FAMILY AND CHILDREN	216,777,830.00	216,777,830.00	-	-	0.0%	216,777,830.00

Table 12: Capital Expenditure by Functional Classification

319143 - WARAWA 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
	<i>Total Capital Expenditure</i>	<i>5,155,052,346.00</i>	<i>5,155,052,346.00</i>	<i>67,651,691.52</i>	<i>67,651,691.52</i>	<i>1.3%</i>	<i>5,087,400,654.48</i>
701	GENERAL PUBLIC SERVICES	4,078,827,069.43	4,078,827,069.43	-	-	0.0%	4,078,827,069.43
7016	GENERAL PUBLIC SERVICES N.E.C.	4,078,827,069.43	4,078,827,069.43	-	-	0.0%	4,078,827,069.43
70161	GENERAL PUBLIC SERVICES N.E.C.	4,078,827,069.43	4,078,827,069.43	-	-	0.0%	4,078,827,069.43
703	PUBLIC ORDER AND SAFETY	362,652,523.61	362,652,523.61	67,651,691.52	67,651,691.52	18.7%	295,000,832.09
7033	LAW COURTS	99,999,999.73	99,999,999.73	-	-	0.0%	99,999,999.73
70331	LAW COURTS	99,999,999.73	99,999,999.73	-	-	0.0%	99,999,999.73
7036	PUBLIC ORDER AND SAFETY N.E.C.	262,652,523.88	262,652,523.88	67,651,691.52	67,651,691.52	25.8%	195,000,832.36
70361	PUBLIC ORDER AND SAFETY N.E.C.	262,652,523.88	262,652,523.88	67,651,691.52	67,651,691.52	25.8%	195,000,832.36
704	ECONOMIC AFFAIRS	45,454,544.00	45,454,544.00	-	-	0.0%	45,454,544.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	45,454,544.00	45,454,544.00	-	-	0.0%	45,454,544.00
70421	AGRICULTURE	45,454,544.00	45,454,544.00	-	-	0.0%	45,454,544.00
709	EDUCATION	668,118,208.96	668,118,208.96	-	-	0.0%	668,118,208.96
7098	EDUCATION N.E.C.	668,118,208.96	668,118,208.96	-	-	0.0%	668,118,208.96
70981	EDUCATION N.E.C	668,118,208.96	668,118,208.96	-	-	0.0%	668,118,208.96

2.D Expenditure by Programme Classification

Table 13: Total Expenditure by Programme Classification

319143 - WARAWA Local Government, Kano State: 2026 Q1 Budget Performance Report - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Budget Revisions / Supplementary Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
Total Capital Expenditure		-	5,155,052,346.00	67,651,691.52	67,651,691.52	1.3%
011100100300 - Special Service Unit Office	CONSTRUCTION OF NEIGHBORHOOD WATCH DIVISIONAL OFFICE	-	190,652,523.88	67,651,691.52	67,651,691.52	35.5%
012500200100 - Chief Personnel Officer (CPO)	Procurement/Acquisition Of Land	-	30,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Procurement Of Security Equipment	-	2,000,000.00	-	-	0.0%
012500200100 - Chief Personnel Officer (CPO)	Anniversaries/Celebrations in the Local Government	-	5,000,000.00	-	-	0.0%
016100700100 - Legal Services	CONSTRUCTION/RENOVATION OF MAGISTRATE AND SHARI'A COURT JUDGES	-	72,727,272.73	-	-	0.0%
016100700100 - Legal Services	PROCUREMENT OF OFFICIALS VEHICLES FOR MAGISTRATE AND SHARI'A COURT	-	27,272,727.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Procurement Of Fertilizer	-	75,000,000.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	Rehabilitation / Repairs - Agricultural Facilities	-	20,000,000.00	-	-	0.0%
021500200100 -	Rehabilitation of Dams	-	-	-	-	
021500200100 -	Rehabilitation of Irrigation Facilities	-	-	-	-	
021500200100 - HOD Agriculture & Natural Resources	Tree Planting Programme in the Local Government	-	5,000,000.00	-	-	0.0%
021500200100 -	Wildlife Animal Conservation for the Local Government	-	-	-	-	
021500200100 - HOD Agriculture & Natural Resources	PROCUREMENT OF FERTILIZER	-	22,727,272.00	-	-	0.0%
021500200100 - HOD Agriculture & Natural Resources	PROCUREMENT OF GRAIN CROPS	-	22,727,272.00	-	-	0.0%
023400200100 - HOD Works	Procurement of 3 bajaj Motor Cycles	-	4,000,000.00	-	-	0.0%
023400200100 -	Procurement Of Motor Vehicles Toyota Corolla LE for DPM, House Leader and LG	-	-	-	-	
023400200100 - HOD Works	Procurement Of Office Furniture/Fittings for Local Government	-	500,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Power Generating Set for Local Government	-	6,000,000.00	-	-	0.0%
023400200100 -	Supply of diesel to Water Scheme	-	-	-	-	
023400200100 - HOD Works	Procurement Of Industrial Equipment/Purchase of Shops at (Kanawa Market Dang	-	1,000,000.00	-	-	0.0%
023400200100 - HOD Works	Procurement Of Surveying Equipment	-	1,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction Of Office Buildings for Local Education Authority (LEA)	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction Of Office Buildings(Imam Wali Training Center)	-	6,500,000.00	-	-	0.0%
023400200100 -	Construction of Office Buildings(Zairen Sulhu)	-	-	-	-	
023400200100 -	Construction of Residential Buildings	-	-	-	-	
023400200100 -	Construction of Residential Buildings JOINT PROJECT	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Amarawa	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Danlasan	-	-	-	-	
023400200100 -	Construction of Daily Prayer Mosque at Garin Dau	-	-	-	-	
023400200100 -	Construction of Daily Prayer Mosque at Gogel	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Imawa	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Jemagu	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Jigawa	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Jumar Galadima	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Katar Kawa	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Madarin Mata	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Tamburawar Gabas	-	-	-	-	

319143 - WARAWA 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 -	Construction of One Daily Prayer Mosque at Tanagar	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Warawa	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Yandalla	-	-	-	-	
023400200100 -	Construction of One Daily Prayer Mosque at Yangizo	-	-	-	-	
023400200100 -	Construction of Electricity (Supply of solar power for MLG)	-	-	-	-	
023400200100 -	Construction Of Housing for Warawa	-	-	-	-	
023400200100 -	Construction SDG's Counter Funding Government Obligation	-	-	-	-	
023400200100 - HOD Works	Provision of diesel to water treatment plant	-	65,000,000.00	-	-	0.0%
023400200100 - HOD Works	Provision for joint projects (state and local govt.)	-	40,000,000.00	-	-	0.0%
023400200100 - HOD Works	CONSTRUCTION OF RURAL ACCESS MOBILITY ROADS	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	CONSTRUCTION OF NEIGHBORHOOD WATCH OFFICE	-	67,651,691.52	-	-	0.0%
023400200100 - HOD Works	CONSTRUCTION FEEDER ROAD FROM RJIYAR GWANGWAN - KADAWA TO TANAGAR	-	163,607,777.02	-	-	0.0%
023400200100 - HOD Works	BOX CULVERTS, SITE DRAINAGE AND CONSTRUCTION OF FEEDER FROM TANAGAR	-	120,460,778.72	-	-	0.0%
023400200100 - HOD Works	Provision of solar street light	-	39,004,039.96	-	-	0.0%
023400200100 - HOD Works	CONSTRUCTION OF FEEDER ROAD FROM ZANGON DAN MARKE TO YAN DADI CEI	-	102,109,594.08	-	-	0.0%
023400200100 - HOD Works	CONSTRUCTION OF FEEDER ROAD FROM ZANGON DAN MARKE TO YAN DADI CEI	-	102,722,033.97	-	-	0.0%
023400200100 -	CONSTRUCTION OF 7 NO. CULVERTS, SITE DRAINAGE AND REHABILITATION OF	-	-	-	-	
023400200100 - HOD Works	CONSTRUCTION OF 3 SEATER VIP TOILET AT SECRETARIAT	-	20,292,049.25	-	-	0.0%
023400200100 - HOD Works	REHABILITATION OF ITC NETWORK FROM WARAWA-RIMIN MAYU -YAR LANYA-B	-	94,478,426.85	-	-	0.0%
023400200100 - HOD Works	RENOVATION OF LOCAL EDUCATION AUTHORITY (L.G.E.A), WARAWA LOCAL GO	-	120,187,577.40	-	-	0.0%
023400200100 - HOD Works	Solarization of Local Government Secretariat	-	15,000,000.00	-	-	0.0%
023400200100 - HOD Works	Installation of transformer and replacement of stolen accessories Gidan Tuku	-	19,404,340.39	-	-	0.0%
023400200100 - HOD Works	Construction of Electrification at Ganakakum	-	30,500,245.00	-	-	0.0%
023400200100 - HOD Works	Construction of Electrification at Giwaran-Jijiyawa	-	30,831,681.98	-	-	0.0%
023400200100 - HOD Works	Construction of Electrification at Kargawa	-	23,624,737.41	-	-	0.0%
023400200100 - HOD Works	Construction of Electrification at Tofar Leda	-	22,581,287.80	-	-	0.0%
023400200100 - HOD Works	Construction of Electrification at Token	-	25,449,721.34	-	-	0.0%
023400200100 - HOD Works	Construction of Electrification at Yar Lanya	-	25,449,721.34	-	-	0.0%
023400200100 - HOD Works	Construction of Electrification at Nera da Kwabo - Gajenjere	-	25,253,595.51	-	-	0.0%
023400200100 - HOD Works	Construction of Electrification at Yar Ganji	-	19,624,732.41	-	-	0.0%
023400200100 - HOD Works	Construction of Electrification at Kurna-Dagazawa-Naibawa	-	19,624,732.41	-	-	0.0%
023400200100 - HOD Works	Service station upgrade and line extension Sabuwar Juma	-	22,520,311.00	-	-	0.0%
023400200100 - HOD Works	Construction of 20 Block Of Two Class Room With Office and store Including furni	-	30,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 2-side drainage of 3 courses (700M) at Juma'ar Galadima	-	78,481,592.51	-	-	0.0%
023400200100 - HOD Works	Construction of 3 Box culvert at Jumar Galadima	-	78,342,204.39	-	-	0.0%
023400200100 - HOD Works	Construction of 3 Box culvert at Jumar Galadima	-	7,382,956.11	-	-	0.0%
023400200100 - HOD Works	Construction of Side drainage Jumar Galadima	-	78,481,592.51	-	-	0.0%
023400200100 - HOD Works	Construction of Feeder Road from Gogel Madar Asari Gawo Tanagar (9.3km)	-	91,340,964.06	-	-	0.0%
023400200100 - HOD Works	Construction of Feeder Road from Tamburawa Gabas to Dandadi Cement (1.5m)	-	70,376,459.06	-	-	0.0%
023400200100 - HOD Works	Construction of Feeder Road from Altini Larabar Abasawa (12.1KM)	-	88,698,067.86	-	-	0.0%

319143 - WARAWA 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	Construction of Feeder Road from Garindau Kanta-Fagoji (9.3KM)	-	93,334,917.78	-	-	0.0%
023400200100 - HOD Works	Construction of Feeder Road from Jumar Jumar Galadima Dandadi Cement (4KM)	-	67,626,543.44	-	-	0.0%
023400200100 - HOD Works	Construction of 2-side Drainage Zururu, Tamburawar Gabas cikin Gari to Wajen C	-	35,702,655.38	-	-	0.0%
023400200100 - HOD Works	Construction of Feeder Road from Naira to Gogel (8.5KM)	-	114,560,496.53	-	-	0.0%
023400200100 - HOD Works	CONSTRUCTION OF 6 CELL BOX CULVERT (MINI BRIDGE) WITH EMBARKMENT PR	-	150,543,550.37	-	-	0.0%
023400200100 - HOD Works	PURCHASE OF 2 HUMMER BUS FOR MANAGEMENT AND COUNCIL	-	40,000,000.00	-	-	0.0%
023400200100 - HOD Works	CONSTRUCTION OF 6 CELL BOX CULVERT (MINI BRIDGE) WITH EMBARKMENT PR	-	70,199,162.92	-	-	0.0%
023400200100 - HOD Works	PURCHASE OF INSPECTION VAN	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of 10 Five daily Prayer Mosque	-	40,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of One Classroom Block at Islamiyya School Jemagu	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of One Classroom Block at Islamiyya School Jigawa	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of One Classroom Block at Islamiyya School Jumar Galadima	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of One Classroom Block at Islamiyya School Katar Kawa	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of One Classroom Block at Islamiyya School Madarin Mata	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Construction of One Classroom Block at Tamburawar Gabas	-	10,000,000.00	-	-	0.0%
023400200100 -	Construction Of Dams (at Kawari in Warawa & Jemagu wards)	-	-	-	-	
023400200100 -	Construction Of Irrigation Canals at Laraba	-	-	-	-	
023400200100 -	Construction of One Power Mechanized Bore at Gogel	-	-	-	-	
023400200100 -	Construction of One Power Mechanized Borehole at Warawa	-	-	-	-	
023400200100 -	Construction of One Power Mechanized Borehole at Amarawa	-	-	-	-	
023400200100 -	Construction of One Power Mechanized Borehole at Yangizo	-	-	-	-	
023400200100 -	Construction of One Power Mechanized Borehole at Madari	-	-	-	-	
023400200100 -	Construction of One Power Mechanized Borehole at Katarkawa	-	-	-	-	
023400200100 -	Construction of One Power Machanized Borehole at Jemagu	-	-	-	-	
023400200100 -	Construction of One Power Machanized Borehole at Imawa	-	-	-	-	
023400200100 -	Construction of fly over & Under pass with Inter-change at Dan-Agundi Junction	-	-	-	-	
023400200100 -	Construction of fly over & Inter-change at Tal'Udu Round-About Junction	-	-	-	-	
023400200100 - HOD Works	Rehabilitation/Repairs Of Residentiai Buildings District Head	-	100,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation/Repairs - Electricity	-	28,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation/Repairs - Housing	-	5,000,000.00	-	-	0.0%
023400200100 -	Rehabilitation / Repairs - Road at Gumakka cikin gari	-	-	-	-	
023400200100 - HOD Works	Rehabilitation / Repairs - Recreational Facilities	-	3,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation / Repairs Of Office Buildings	-	10,000,000.00	-	-	0.0%
023400200100 -	Rehabilitation/Repairs- Traffic /Street Lights	-	-	-	-	
023400200100 - HOD Works	Rehabilitation/Repairs- Markets/Parks for Laraba	-	20,000,000.00	-	-	0.0%
023400200100 - HOD Works	Rehabilitation/Repairs Of Cemeteries	-	10,000,000.00	-	-	0.0%
023400200100 - HOD Works	Erosion & Flood Control (Drainages/Culverts) in the Local Government	-	120,000,000.00	-	-	0.0%
023400200100 -	Erosion and flood control across the 15 wards of the Local Government	-	-	-	-	
023400200100 -	Construction of road at warawa town	-	-	-	-	
023800200100 - HOD Planning, Research & Statistics	Construction Of House Numbering and Street Naming	-	8,000,000.00	-	-	0.0%

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Administrative Code and Description	Project Description	2026 Budget Revisions / Supplementary Budget	2026 Current Budget (Original Budget)	2026 Q1 Actuals	2026 Year to Date	% Performance Year to Date
023800200100 -	Provision for Foundation Year Programme	-	-	-	-	
023800200100 - HOD Planning, Research & Statistics	Construction Of ICT Infrastructures (WSSSRP EU/Unicef Assisted Project)	-	1,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Monitoring And Evaluation Programme in the Local Government	-	5,000,000.00	-	-	0.0%
023800200100 - HOD Planning, Research & Statistics	Capital commitment fund (Contingency 70%)	-	20,460,413.68	-	-	0.0%
051700400100 - Local Government Primary Education	Procurement Of Teaching/Learning Aid Equipment	-	3,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Procurement Of Library Books & Equipment for Public Schools in the Local Govern	-	400,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Procurement Of Agricultural Equipment (Animal Traction)	-	2,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction Of 15 blocks of 2 class rooms with office and store(Primary)	-	250,000,000.00	-	-	0.0%
051700400100 -	Construction for Funding of free/compulsory primary/secondary education in kano	-	-	-	-	
051700400100 - Local Government Primary Education	Provision for school feeding	-	50,000,000.00	-	-	0.0%
051700400100 - Local Government Primary Education	Construction Of 15 class room blocks (School of Islamic Studies S.I.S.)	-	200,000,000.00	-	-	0.0%
051700400100 -	Completion Of Public Schools (Technical School)	-	-	-	-	
051700400100 -	1% Educational Trust Fund	-	-	-	-	
051700400100 - Local Government Primary Education	Rehabilitation/Repairs - of Primary Schools	-	200,000,000.00	-	-	0.0%
051700600100 - social welfare	PROVISION FOR EMPOWERMENT PROGRAMMES OF THE STATE AND LGA	-	80,000,000.00	-	-	0.0%
051700700100 - Information Youth, Culture & Sport	PROCUREMENT OF ABBA GIDA GIDA COMPUTER BASE TESTS (CBT)	-	668,118,208.96	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Procurement Of Health/Medical Equipment	-	10,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Procurement Of Fire Fighting Equipment	-	5,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Construction Of Hospitals/ Primary Health Centres.	-	80,000,000.00	-	-	0.0%
052100200100 -	contribution to UNICEF	-	-	-	-	
052100200100 - Primary Healthcare Coordinator	provision for wsssrp (eu/unicef assisted project)	-	5,000,000.00	-	-	0.0%
052100200100 - Primary Healthcare Coordinator	Contribution of 1% to KHETFUND	-	28,516,417.47	-	-	0.0%
052100200100 -	Rehabilitation/Repairs - of Hospitals	-	-	-	-	
052100200100 - Primary Healthcare Coordinator	Rehabilitation/Repairs-Hospitals/Health Centres/Upgrading of Health Centres at J	-	70,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and	Construction Of Water Facilities(3NOs of Mechanized Boreholes)	-	70,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and	Construction Of Water Facilities (Hand Pump)	-	100,000,000.00	-	-	0.0%
053500200100 - HOD Water, Environment, Sanitation and Hygiene (Monitoring and	Rehabilitation/Repairs - Water Facilities	-	60,000,000.00	-	-	0.0%
053500200100 -	Water Pollution Prevention & Control in the Local Government	-	-	-	-	