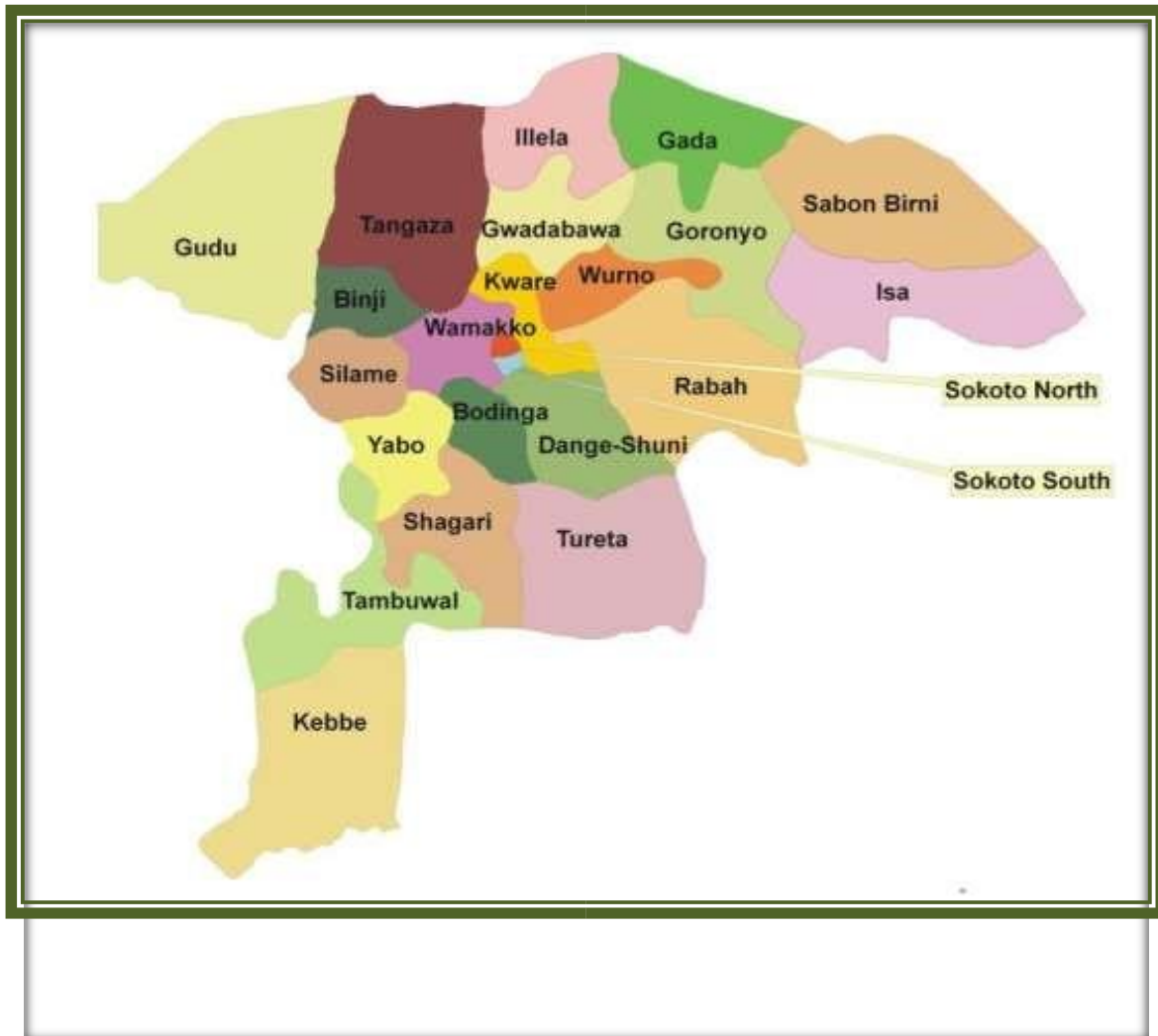




2026 CITIZEN BUDGET
“BUDGET OF SOCIO-ECONOMIC EXPANSION”

MINISTRY OF BUDGET AND ECONOMIC PLANNING

MAP OF SOKOTO STATE





HIS EXCELLENCY

AHMED ALIYU SOKOTO PhD, ACIT, FCNA
EXECUTIVE GOVERNOR SOKOTO STATE



Alh. Idris Mohammed Gobir
Deputy Governor



Honourable Tukur Bala Bodinga
Speaker, State House of Assembly



Dr. Muhammed Lawal Zayyana

Commissioner, Ministry of Budget and Economic Planning.

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About the Citizens' Budget

The Sokoto State 2026 Citizens Budget (CB) is an abridged and easy to understand version of the approved budget which presents key information about where the government expects money to come from as well as what the State government intends to purchase in undertaking its delivery of public goods and services to the citizens of Sokoto State in the 2026 Fiscal Year.

To download the detailed budget or the appropriation law use the links provided below:

- Link to 2026 Appropriation Law: sokotostate.gov.ng/transparency
- Link to 2026 Detailed Budget Publication: sokotostate.gov.ng/transparency
- Link to 2026 Citizen Budget: mof.sk.gov.ng, mbep.sk.gov.ng or sokotostate.gov.ng

Budget Policy Overview

The Sokoto State budget for 2026 has been christened the “BUDGET OF SOCIO-ECONOMIC EXPANSION” with the government policy focus on the following areas:

- Education
- Health
- Infrastructure
- Agriculture
- Security

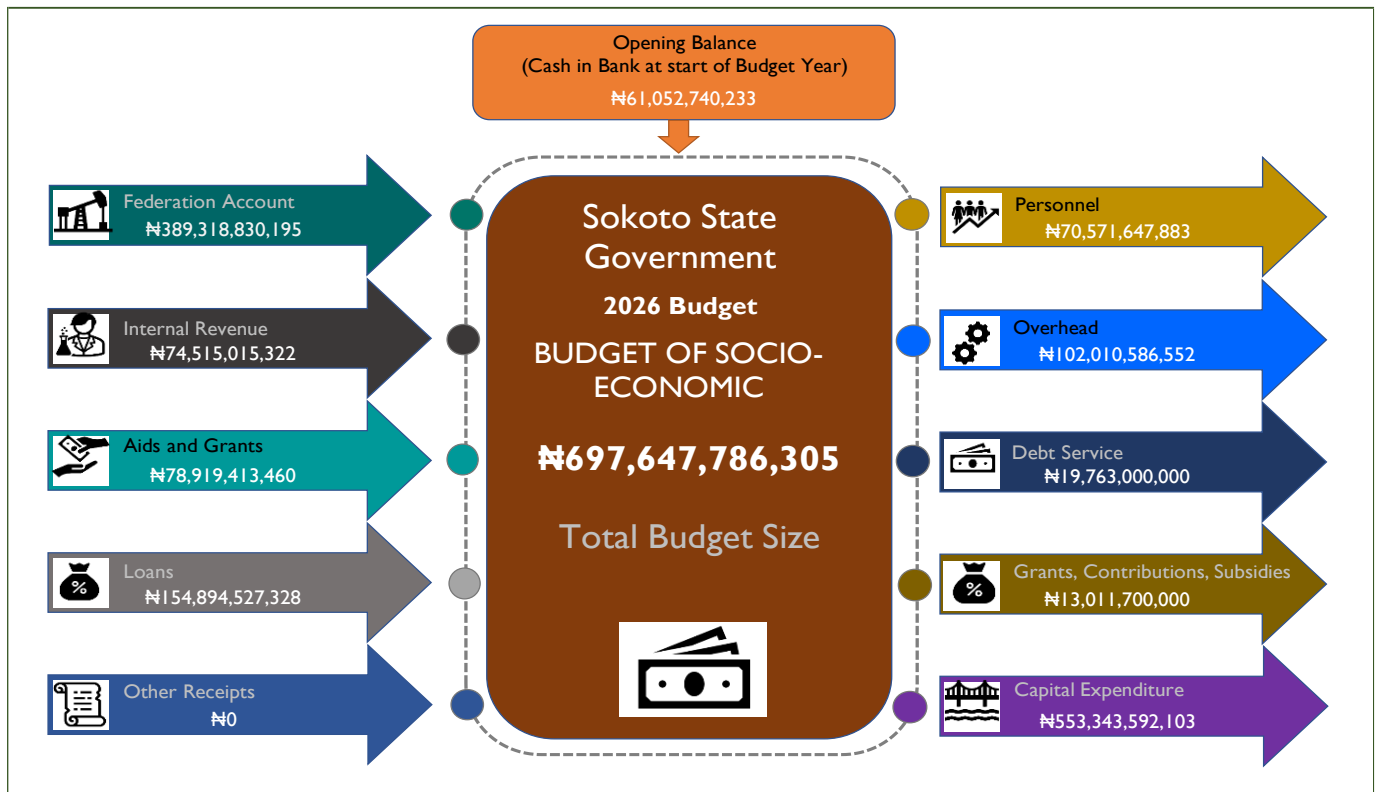
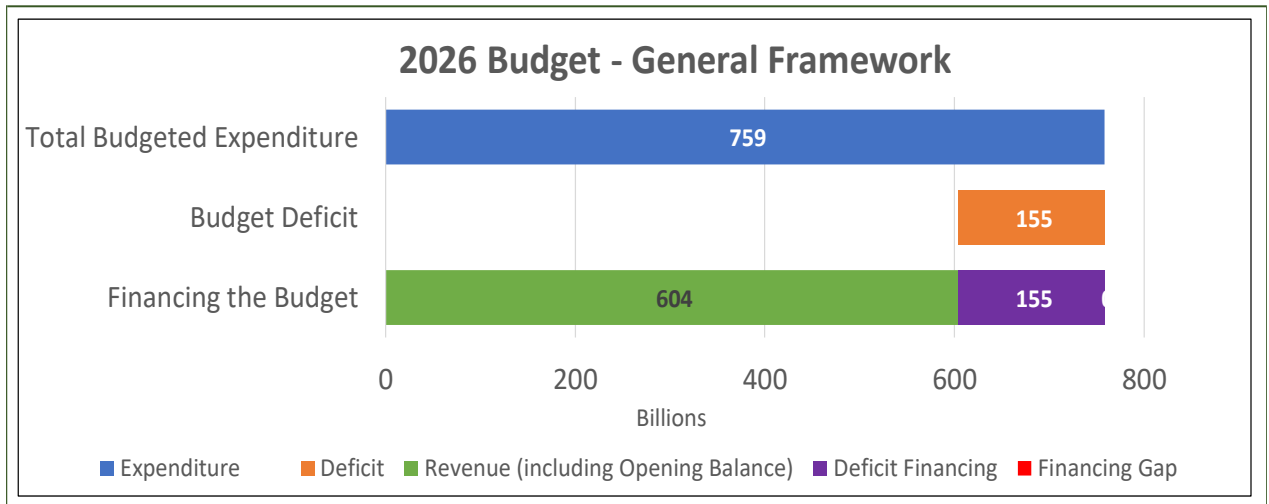
Section 1 Overview of Budget Framework

General Framework

The Sokoto State Government approved 2026 budget has a total expenditure outlay of Seven hundred and fifty-eight billion, seven hundred million, five hundred twenty-six thousand, five hundred and thirty-eight Naira, **(N758,700,526,538 bn)** for the Fiscal Year 2026. Of this amount, three hundred and eighty- nine Billion, three hundred and eighteen million, eight hundred and thirty thousand, one hundred and ninety- five Naira **(N389,318,830,195 bn)** is expected to come from the Federal Government as FAAC, Internally Generated Revenue (IGR) as well as Opening Balance (money remaining in the bank after last year's Budget expenditure). The budget deficit of **N233,813,940,788** exists which is the shortfall of total recurrent revenue plus grant compared to the total budget.

For further details on where the money will come from (revenue) as well as where the money will go (expenditure) see figure 2 on budget overview.

Figure 1:



Section 2 Where will the money come from?

- Sokoto State Government anticipate that a total of Three hundred and eighty-nine billion, three hundred and eighteen million, eight hundred and thirty thousand, one hundred and ninety-five naira. (N389,318,830,195) will come from Federation Account. The chief sources of Federation Account Receipt include **N93,000,000,000.00** billion from statutory allocation and VAT **N98,760,810,194.99** billion. A total sum of **N74,515,015,322** billion is projected to be generated internally by the state (IGR), Aids and Grant **N78,919,413,459.96** billion, **N154,894,527,327.84** billion from loan while **N196,058,020,000.00** billion will come from other FAAC receipts (refund from FGN, etc) and **N 1,500,000,000** from other receipts

Table 1 Sources of Revenues

Revenue	2026 Budget
Opening Balance	61,052,740,233
Federation Account	389,318,830,195
Statutory Allocation	93,000,000,000
Derivation	1,500,000,000
VAT	98,760,810,195
Other FAAC Receipts	196,058,020,000
Internally Generated Revenues	74,515,015,322
<i>Tax Revenue, of which</i>	<i>74,515,015,322</i>
Tax Revenues - Personal	37,496,858,875
Tax Revenue - Other	18,111,837,625
Non-Tax Revenue	18,906,318,822
Other Sources	233,813,940,788
Aids and Grants	78,919,413,460
Loans	154,894,527,328
Other Receipts	-
Total Revenue (including Opening Balance)	758,700,526,538

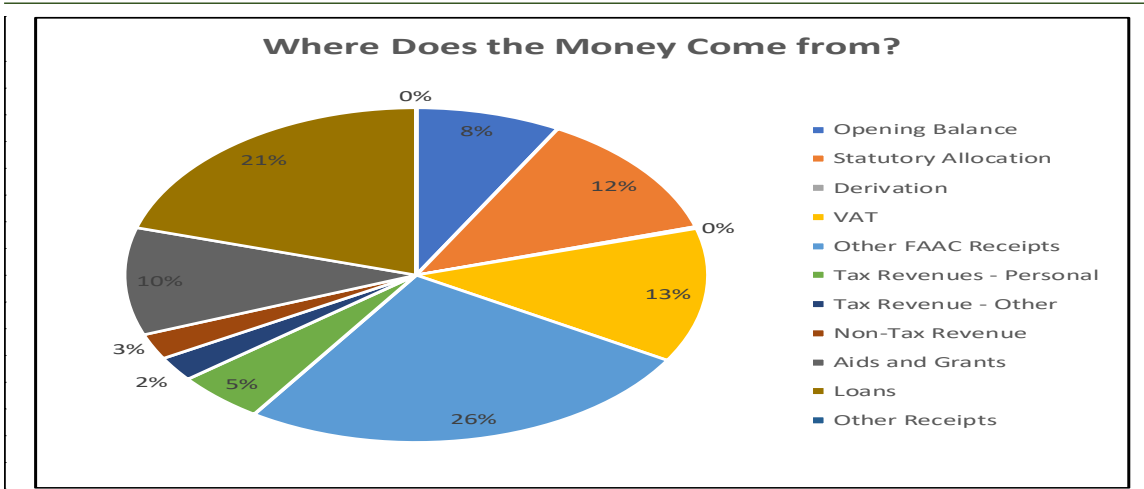


Table 2 Grants Receipts

Foreign Aids and Grants (Top 5)	2026 Budget
Source and Purpose	
WORLD BANK LOAN TO SUPPORT STATE ACTION ON BUSINESS ENAB	17,000,000,000
WORLD BANK GRANT FOR ACCELERATING NUTRITION RESULTS IN N	1,000,000,000
GRANT FROM UNITED NATIONS CHILDREN'S FUND-SUPPORTING SU	5,355,000,000
GRANT FROM WORLD BANK RENEWABLE ENERGY ACCESS PROJECT	7,500,000,000
GRANT FROM WORLD BANK ON ENERGIZING, HEALTH, EDUCATION,	5,000,000,000
Others	3,285,000,000
Total Foreign Aids and Grants	39,140,000,000

Table 3 Borrowing (Loans)

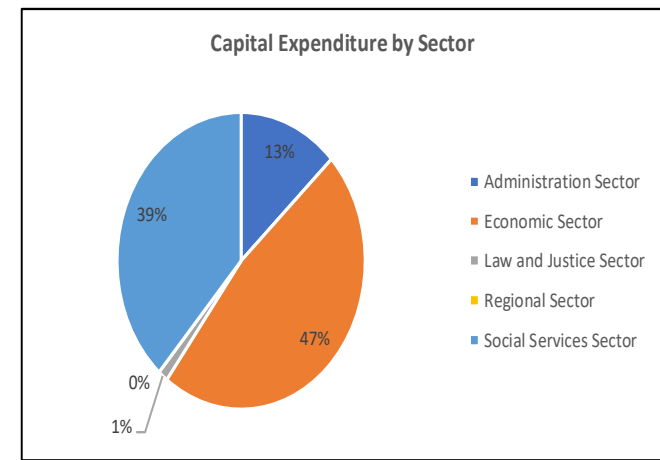
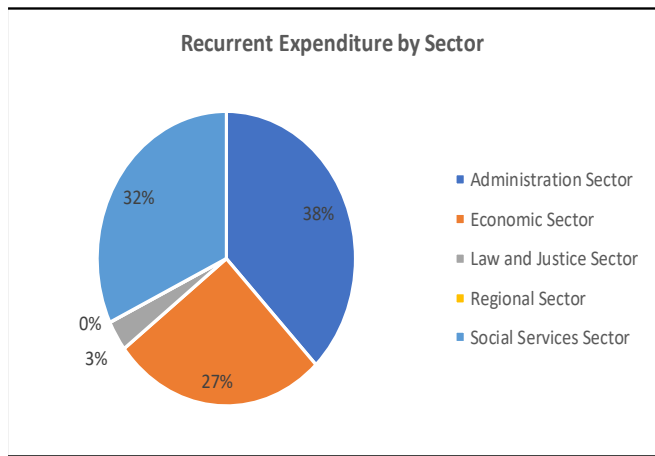
Foreign Loans (Top 5)	2026 Budget
Source and Purpose	
INTERNATIONAL BORROWINGS FROM AfDB FOR CONSTRUCTION OF	39,500,000,000
LOAN FOR AGRO CLIMATE RESILIENCE IN SEMI ARID LANDSCAPES (A	13,432,000,000
LOAN FOR ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMP	15,750,000,000
LOAN FOR RURAL ACCESS AND AGRICULTURAL MARKETING PROJE	13,536,205,644
LOAN FROM ISLAMIC DEVELOPMENT BANK FOR THE CONSTRUCTIO	42,450,000,000
Others	30,226,321,684
Total Foreign Loans	154,894,527,328

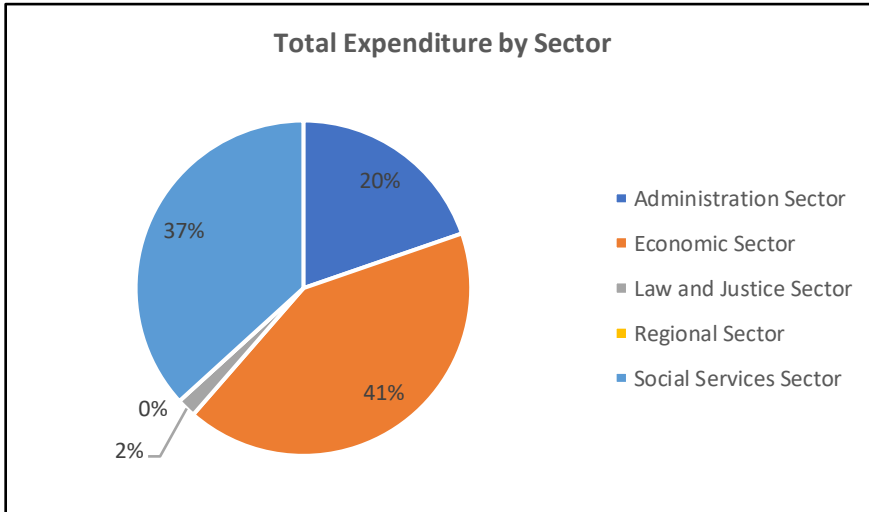
Section 3 What will the money be spent on?

Of the total N758,700,526,538 billion, the state government intends to spend N553,343,592,103 billion (73%) on capital expenditure while the remaining 27% amounting to **N205,356,934,434 billion** will be used to fund recurrent expenditure (i.e payment of salaries, wages, allowances, social contributions, social benefits, public debt charges, overhead cost for running government day-to-day operational activities etc.












Table 4 Nature of Expenditure












How much have we allocated to each of the main Sectors of Government, and for what?						
Expenditure by Main Sector	2026 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Administration Sector	23,607,511,670	53,992,014,946	-	77,599,526,616	71,920,632,548	149,520,159,165
Economic Sector	8,242,067,087	46,708,634,610	-	54,950,701,697	261,387,026,843	316,337,728,540
Law and Justice Sector	2,464,783,687	4,397,831,000	-	6,862,614,687	7,100,140,400	13,962,755,087
Regional Sector	-	-	-	-	-	-
Social Services Sector	36,257,285,439	29,686,805,995	-	65,944,091,434	212,935,792,312	278,879,883,746
Total Expenditure	70,571,647,883	134,785,286,552	-	205,356,934,434	553,343,592,103	758,700,526,538
















Personnel Expenditure by Sector

Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.714 Billion	N0.123 Billion	N17.508 Billion	N0.66 Billion	N2.763 Billion	N24.838 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N12.622 Billion	N0.88 Billion	N1.992 Billion	N0.838 Billion	N0.205 Billion	N7.429 Billion

Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N3.509 Billion	N1.042 Billion	N12.446 Billion	N0.786 Billion	N43.574 Billion	N37.991 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N3.302 Billion	N0.438 Billion	N3.142 Billion	N1.611 Billion	N2.113 Billion	N24.83 Billion

Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N14.867 Billion	N4.893 Billion	N55.606 Billion	N23.077 Billion	N5.434 Billion	N40.388 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N36.255 Billion	N109.192 Billion	N5.608 Billion	N17.875 Billion	N10.152 Billion	N229.997 Billion

Section 4 Who will be spending the Money?

This section looks at the main sectors where the money will be spent and the ministries who will be spending the money.

Figure 2 Expenditure by Main Sectors of Government.












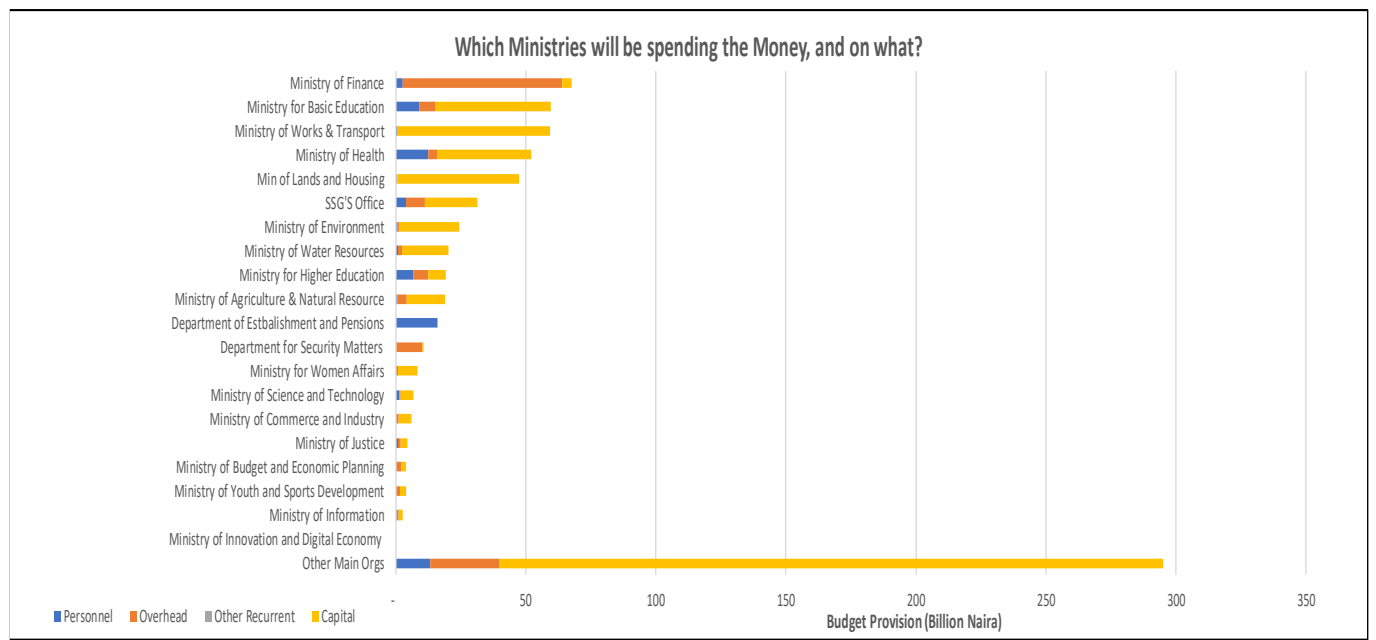
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N19.091 Billion	N6.057 Billion	N85.56 Billion	N24.524 Billion	N51.772 Billion	N103.217 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N52.179 Billion	N110.51 Billion	N10.742 Billion	N20.324 Billion	N12.47 Billion	N262.256 Billion

Figure 3 Largest Spending Ministries (including all Departments and Agencies)

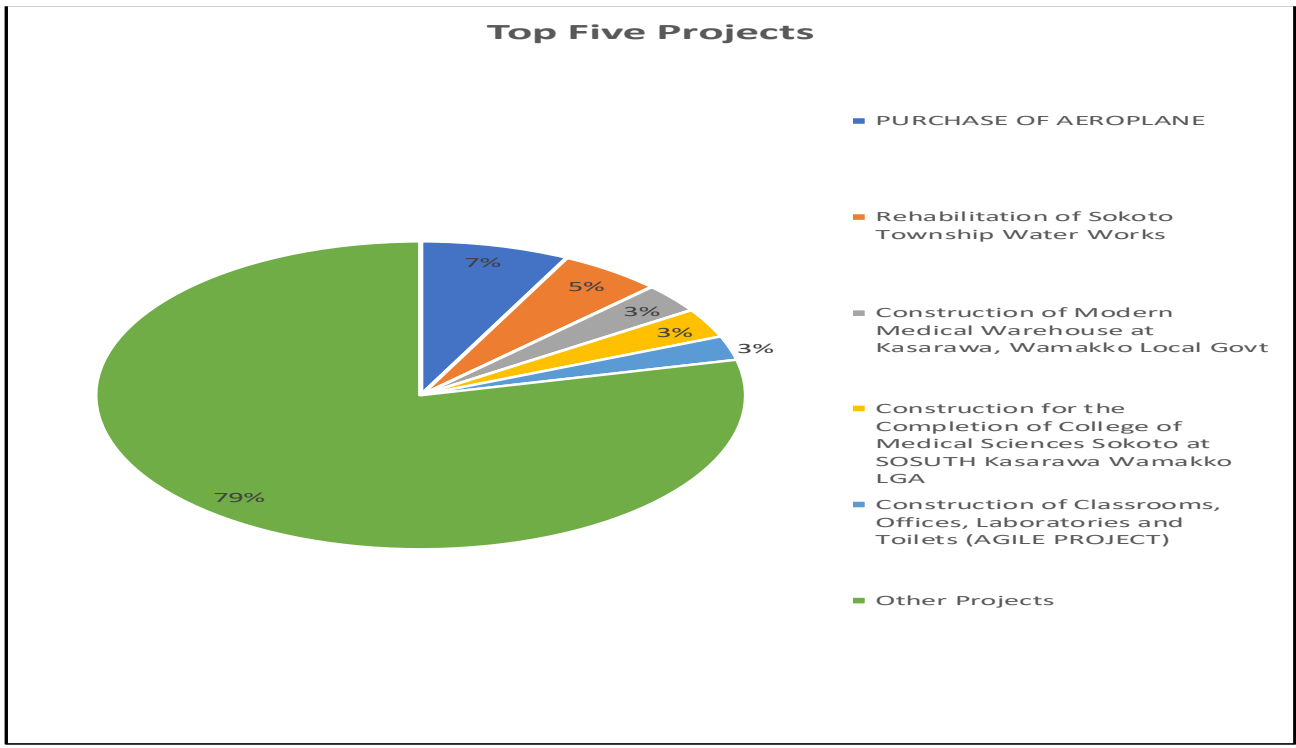
Which Ministries will be spending the Money, and on what?						
Expenditure by Ministry (Top 20)	2026 Budget					
	Personnel	Overhead	Other Recurrent	Total Recurrent Expenditure	Capital	Total Expenditure
Ministry of Finance	2,616,820,000	61,442,307,438	-	64,059,127,438	3,450,000,000	67,509,127,438
Ministry for Basic Education	9,276,210,230	6,120,389,811	-	15,396,600,041	44,191,025,780	59,587,625,821
Ministry of Works & Transport	566,385,842	114,000,000	-	680,385,842	58,713,336,180	59,393,722,022
Ministry of Health	12,621,750,373	3,302,050,018	-	15,923,800,391	36,255,451,692	52,179,252,083
Min of Lands and Housing	313,596,493	190,700,000	-	504,296,493	46,958,484,621	47,462,781,113
SSG'S Office	3,908,568,693	7,233,400,000	-	11,141,968,693	20,215,511,200	31,357,479,893
Ministry of Environment	660,371,920	786,000,000	-	1,446,371,920	23,077,401,000	24,523,772,920
Ministry of Water Resources	837,692,523	1,611,442,793	-	2,449,135,316	17,875,071,174	20,324,206,490
Ministry for Higher Education	6,917,141,734	5,636,397,731	-	12,553,539,464	6,601,339,751	19,154,879,215
Ministry of Agriculture & Natural Resource	713,942,588	3,509,385,000	-	4,223,327,588	14,867,260,500	19,090,588,088
Department of Establishment and Pensions	15,965,725,333	205,000,000	-	16,170,725,333	-	16,170,725,333
Department for Security Matters	51,369,858	10,041,900,000	-	10,093,269,858	481,000,000	10,574,269,858
Ministry for Women Affairs	108,210,000	665,100,000	-	773,310,000	7,671,513,620	8,444,823,620
Ministry of Science and Technology	1,315,121,445	689,100,000	-	2,004,221,445	4,813,466,470	6,817,687,915
Ministry of Commerce and Industry	122,771,690	1,041,788,800	-	1,164,560,490	4,892,500,000	6,057,060,490
Ministry of Justice	760,148,785	1,226,344,500	-	1,986,493,285	2,477,170,000	4,463,663,285
Ministry of Budget and Economic Planning	146,655,936	1,895,000,000	-	2,041,655,936	1,984,090,000	4,025,745,936
Ministry of Youth and Sports Development	96,291,100	1,448,100,000	-	1,544,391,100	2,480,323,681	4,024,714,781
Ministry of Information	382,954,996	768,736,473	-	1,151,691,469	1,490,250,539	2,641,942,008
Ministry of Innovation and Digital Economy	-	-	-	-	-	-
Other Main Orgs	13,189,918,344	26,858,143,988	-	40,048,062,332	254,848,395,895	294,896,458,228
Total Expenditure	70,571,647,883	134,785,286,552	-	205,356,934,434	553,343,592,103	758,700,526,538



Section 5 What are the major Investments being made by the State?

Table 5 Largest Capital Expenditure Projects

What are the major Capital Investments we are planning?		
Project Description	2026 Budget	Location
PURCHASE OF AEROPLANE	36,000,000,000	State Wide
Rehabilitation of Sokoto Township Water Works	25,000,000,000	State Wide
Construction of Modern Medical Warehouse at Kasarawa, Wamakko Local Govt	15,000,000,000	Sokoto South
Construction for the Completion of College of Medical Sciences Sokoto at SOSUTH Kasarawa Wamakko LGA	15,000,000,000	Wamakko
Construction of Classrooms, Offices, Laboratories and Toilets (AGILE PROJECT)	12,350,000,000	State Wide
Completion of Sokoto State University Teaching Hospital (SOSUTH) at Kasarawa Wamakko Local Government	10,000,000,000	Wamakko
Renovation of Giginya Memorial Stadium	9,000,000,000	Sokoto South
Construction of Rural Roads through Rural access and mobility projects (RAMP)	7,901,705,644	State Wide
REHABILITATION AND ASPHALTING OVERLAY OF ILLELA -GADA ROAD	5,000,000,000	Sokoto South
Purchase and Installation of Solar Powered Energy to State Water Board for water pumping Stations.	5,000,000,000	Sokoto North
CONSTRUCTION OF ROAD MANDERA DARIN GURU JABO (13)km ROAD	4,800,000,000	Tambuwal
CONSTRUCTION OF AND ASPHALT OVERLAY.OF KAJIJI TO ZAMFARA STATE BOADER (25.650km) ROAD	4,500,000,000	State Wide
Construction of 3 Mega Schools across 3 Senatorial zones of the State	4,000,000,000	State Wide
Construction of road from Kajiji to Sanyinnawal	4,000,000,000	Shagari
Procurement of 50 No Toyota Buffalo for Sokoto State Community Guards	3,000,000,000	Wamakko
Construction of pathways in Sokoto metropolis (Malale)	2,500,000,000	State Wide
Construction of 20 No Islamiyya schools across the State	2,300,000,000	Wamakko
Provision and Installation of Integrated Solar Streetlight across the State	2,200,000,000	State Wide
Purchase of 160 Trucks of Assorted Fertilizers, Urea 90 Trucks and NPK 70 Trucks	2,000,000,000	Sokoto North
Renovation of Sultan Muhammadu Bello Jumuat Mosque Kanwuri Sokoto	1,400,000,000	Sokoto North
Other Projects	382,391,886,460	
Total Capital Expenditure	553,343,592,103	



Section 6 Which Citizens Nominated Projects have been included in the Budget?

The grand finale of 2026 Budget Proposal Citizens consultation was held in Sultan Maccido Institute for Quranic and General Studies Sokoto on the 16th November 2025 under the chairmanship of His Excellency, Dr. Ahmed Aliyu Sokoto, CITN, FCNA. The meeting was attended by 129 Registered Participants 109 males and 20 females.

The participants cut across various segment of stakeholders that includes but not limited to CBOs, CDAs, CSOs, FBOs, Traditional rulers, Organized Private Sector, Youth and Women groups, Local Government Chairmen and Councilors, Academia, Top Government Functionaries as well as the Governor and His Deputy.

The Sokoto State Government under the auspices of the Sokoto State Ministry of Budget and Planning organized a Citizen Consultation Meeting with representatives of various ranging from CSOs, CBOs, CDAs, FBOs, NGOs, Community Leaders, Youth and Women groups, Organized Private Sectors, Academia and People with Special Needs to take their inputs for consolidation into 2026 State Budget Proposal.

The 2026 Citizens Budget Consultation was held at the three Senatorial zones of the State that covers the 23 Local governments Areas and 244 Political Wards fully represented and offered opportunity to presented their Demands and views.

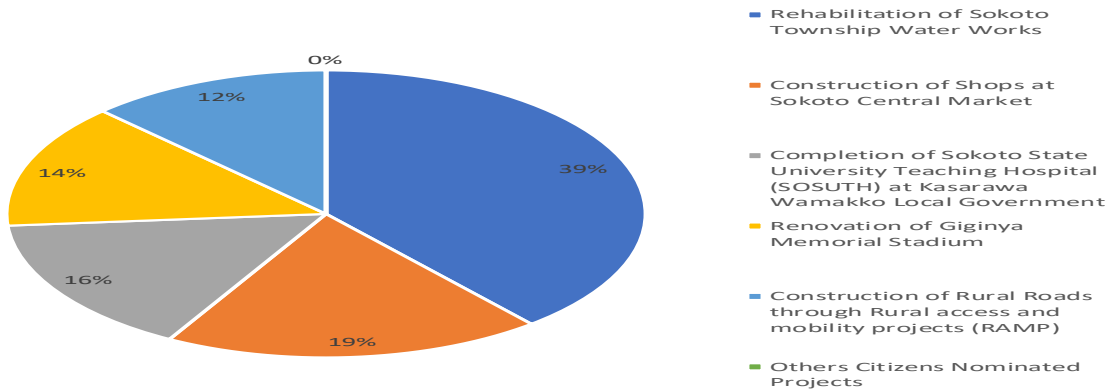
These are Completion of all ongoing Projects across the State, improving Internal Revenue Generation, Increasing allocation on Education, Health and Agriculture, skill acquisition Programme for the teeming youths, IDPs camps and relocation of the victims of the insecurity to their respective community with skill acquisition and incentives, Women empowerment through Skill Acquisition.



Table 6 Citizens Nominated Projects

How much have we allocated to Citizens Nominated Projects?		
Project Description	2026 Budget	Location
Rehabilitation of Sokoto Township Water Works	25,000,000,000	State Wide
Construction of Shops at Sokoto Central Market	12,350,000,000	Sokoto North
Completion of Sokoto State University Teaching Hospital (SOSUTH) at Kasarawa Wamakko Local Government	10,000,000,000	State Wide
Renovation of Giginya Memorial Stadium	9,000,000,000	State Wide
Construction of Rural Roads through Rural access and mobility projects (RAMP)	7,901,705,644	Sokoto South
REHABILITATION AND ASPHALTING OVERLAY OF ILLELA -GADA ROAD	5,000,000,000	Wamakko
Purchase and Installation of Solar Powered Energy to State Water Board for water pumping Stations.	5,000,000,000	State Wide
CONSTRUCTION OF ROAD MANDERA DARIN GURU JABO (13)km ROAD	4,800,000,000	State Wide
Construction of road from Kajiji to Sanyinnawal	4,000,000,000	State Wide
Procurement of Medical Equipment such as Ultrasound machines, Sterilizers, Autcolaves, incubators, Sttethiscopes, Anesthesia machines for Premier Hospital Sabon Birni	3,000,000,000	Sokoto South
Completion of Murtala Muhammad Specialist Hospital Sokoto	3,000,000,000	Sokoto South
Procurement of Medical Equipment such as Ultrasound machines, Sterilizers, Autcolaves, incubators, Sttethiscopes, Anesthesia machines for Premier Hospital Binji	3,000,000,000	State Wide
Construction of pathways in Sokoto metropolis (Malale)	2,500,000,000	Sokoto South
Procurement of Medical Equipment such as Ultrasound machines, Sterilizers, Autcolaves, incubators, Sttethiscopes, Anesthesia machinesfor Premier Hospital Tambuwal	2,500,000,000	Kware
Construction of 20 No Islamiyya schools across the State	2,300,000,000	Sokoto North
Completion of Premier Hospital at Sabon Birni LGA	2,000,000,000	State Wide
Purchase of 160 Trucks of Assorted Fertilizers, Urea 90 Trucks and NPK 70 Trucks	2,000,000,000	Sokoto South
Completion of Premier Hospital at Binji LGA	2,000,000,000	Kware
Completion of Premier Hospital at Tambuwal LGA	1,500,000,000	Sokoto South
Renovation of Sultan Muhammadu Bello Jumuat Mosque Kanwuri Sokoto	1,400,000,000	Wamakko
Others Citizens Nominated Projects	-	
Total Value of Citizens Nominated Projects	108,251,705,644	

Top Five Citizens Nominated Projects



Section 7 How is the State responding to the Gender, Equity and Social Inclusion needs of its Citizens?

The Sokoto State 2026 reflected Gender Equity and Social Inclusion considerations in not only budget process but also conceptualized activities that are directly tied to women empowerment and vulnerable members of the society. The table below highlighted some major direct activities as contained in the Budget with corresponding resource allocation amounting N57,079,000,000

Table 7 Projects that Respond to GESI Needs

How much have we allocated to Gender, Equity and Social Inclusion responsive Projects?		
Project Description	2026 Budget	Implementing MDA
Rehabilitation of Sokoto Township Water Works	25,000,000,000	Ministry of Water Resources
Construction of Classrooms, Offices, Laboratories and Toilets (AGILE PROJECT)	12,350,000,000	Ministry for Basic and Secondary Education
Renovation of Giginya Memorial Stadium	9,000,000,000	Ministry of Youth and Sports
Construction of 3 Mega Schools across 3 Senatorial zones of the State	4,000,000,000	Ministry for Basic and Secondary Education
Renovation of NYSC Orientation Camp at Wamakko	1,200,000,000	Ministry of Youth and Sports
Construction of Drugs Addiction Centres in 3 Senatorial zones	1,000,000,000	Commission for Persons Living With Disabilities
General renovation/upgrading of Maryam Abacha Women and Children Hospital Sokoto.	800,000,000	Min for Women Affairs
Renovation of model Women Development Centre in 8 LGAs phase I (Gada, Rabah,	800,000,000	Min for Women Affairs
Procurement of Tailoring, knitting, Pomade making machines etc across the 23 LGA's of the State (Women Empowerment Scheme).	800,000,000	Min for Women Affairs
Construction of blocks of classrooms, boreholes and rural health facilities under SDGs activities across the State	500,000,000	Ministry of Budget and Economic Planning
General Renovation of Wammako Drop-in-Centre (Second chance education) at wammako LGA	400,000,000	Min for Women Affairs
Management of Nigeria CARES Programme across the State	284,000,000	Min for Women Affairs
Establishing of open Government Partnership Programme with Conferences in the State	150,000,000	Ministry of Justice
Procurement of audio and music equipments such as loudspeakers, Amplifiers, FM listening systems, hearing aids, Audio books	150,000,000	Commission for Persons Living With Disabilities
Purchase of 300 Trycle bicycle for disable for ease transportation	140,000,000	Commission for Persons Living With Disabilities
Purchase of 3 No training equipment for People with special Need Rehabilitation centre at Goronyo, Bodinga and Kware	130,000,000	Commission for Persons Living With Disabilities
Procurement of school chairs, tables, benches for Female Schools across the 3 Senatorial zones	130,000,000	Female Education Board
Construction of 2 block of 3 Classrooms at Women for Centre Continue Education in Sokoto North and Isa zonal centres.	120,000,000	Female Education Board
Procurement of Vesico Vaginal Fistula (VVF) Surgery equipment	100,000,000	Ministry of Health
Conduct of surveys and Researches to Support to Social Protection Policy development (SPP)	25,000,000	Ministry of Budget and Economic Planning
Others GESI Projects	-	
Total Value of GESI Responsive Projects	57,079,000,000	

Section 8 How does the current year's budget compare to last year's Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn. Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

Table 8 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2026 compare to what we budgeted and actually collected in 2025?							
Revenue	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Opening Balance	61,052,740,233	113,807,763,065	-46.4%	113,807,763,065	-46.4%	10,822,026,767	464.2%
Federation Account	389,318,830,195	221,502,103,077	75.8%	265,819,500,577	46.5%	98,104,282,636	296.8%
Statutory Allocation	93,000,000,000	18,000,000,000	416.7%	37,284,397,500	149.4%	10,640,186,779	774.0%
Derivation	1,500,000,000	-	-	-	-	-	-
VAT	98,760,810,195	60,887,918,440	62.2%	60,887,918,440	62.2%	49,561,847,731	99.3%
Other FAAC Receipts	196,058,020,000	142,614,184,638	37.5%	167,647,184,638	16.9%	37,902,248,126	417.3%
Internally Generated Revenues	74,515,015,322	47,444,195,829	57.1%	47,944,195,829	55.4%	15,588,448,794	378.0%
Tax Revenue, of which	74,515,015,322	25,151,379,000	196.3%	25,651,379,000	190.5%	12,878,665,585	478.6%
Tax Revenues - Personal	37,496,858,875	16,866,858,875	122.3%	17,366,858,875	115.9%	6,484,090,403	478.3%
Tax Revenue - Other	18,111,837,625	8,284,520,125	118.6%	8,284,520,125	118.6%	6,394,575,182	183.2%
Non-Tax Revenue	18,906,318,822	22,292,816,829	-15.2%	22,292,816,829	-15.2%	2,709,783,209	597.7%
Other Sources	233,813,940,788	144,128,080,512	62.2%	99,310,683,012	135.4%	125,968,069,262	85.6%
Aids and Grants	78,919,413,460	4,672,222,781	1589.1%	4,672,222,781	1589.1%	-	-
Loans	154,894,527,328	131,455,857,731	17.8%	86,638,460,231	78.8%	36,577,508,863	323.5%
Other Receipts	-	8,000,000,000	-100.0%	8,000,000,000	-100.0%	89,390,560,399	-100.0%
Total Revenue (including Opening Balance)	758,700,526,538	526,882,142,484	44.0%	526,882,142,484	44.0%	250,482,827,459	202.9%

Table 9 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2026 compare to what we budgeted and actually spent in 2025?							
Expenditure	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Personnel	70,571,647,883	64,711,091,739	9.1%	61,211,091,739	15.3%	58,650,588,471	20.3%
Salaries, Wages and Allowances	58,315,455,902	49,072,964,248	18.8%	49,072,964,248	18.8%	46,588,131,775	25.2%
Social Contributions	1,235,360,000	145,620,000	748.3%	145,620,000	748.3%	113,796,462	985.6%
Social Benefits	11,020,831,981	15,492,507,491	-28.9%	11,992,507,491	-8.1%	11,948,660,234	-7.8%
Other Recurrent	134,785,286,552	114,687,010,391	17.5%	111,864,820,391	20.5%	83,859,108,252	60.7%
Overheads	102,010,586,552	85,163,247,352	19.8%	80,666,057,352	26.5%	57,228,414,873	78.3%
Public Debt Charges	19,763,000,000	23,969,363,038	-17.5%	23,969,363,038	-17.5%	20,212,761,006	-2.2%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Grants, Subsidies, Other Transfers)	13,011,700,000	5,554,400,000	134.3%	7,229,400,000	80.0%	6,417,932,372	102.7%
Capital	553,343,592,103	347,484,040,354	59.2%	353,806,230,354	56.4%	180,200,148,601	207.1%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	758,700,526,538	526,882,142,484	44.0%	526,882,142,484	44.0%	322,709,845,325	135.1%

Table 10 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Recurrent Expenditure

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Finance	64,059,127,438	20,386,208,180	215.0%	14,813,018,180	332.5%	6,459,826,543	891.7%
Ministry for Basic Education	15,396,600,041	13,796,100,041	11.6%	15,096,100,041	2.0%	8,379,997,151	83.7%
Ministry of Works & Transport	680,385,842	680,385,842	0.0%	680,385,842	0.0%	466,154,032	46.0%
Ministry of Health	15,923,800,391	15,923,800,391	0.0%	15,923,800,391	0.0%	9,682,780,742	64.5%
Min of Lands and Housing	504,296,493	1,028,392,523	-51.0%	1,153,392,523	-56.3%	224,018,706	125.1%
SSG'S Office	11,141,968,693	7,941,968,693	40.3%	6,317,968,693	76.4%	4,853,225,447	129.6%
Ministry of Environment	1,446,371,920	1,446,371,920	0.0%	1,446,371,920	0.0%	639,460,909	126.2%
Ministry of Water Resources	2,449,135,316	2,449,135,316	0.0%	2,949,135,316	-17.0%	1,011,403,776	142.2%
Ministry for Higher Education	12,553,539,464	12,553,539,464	0.0%	12,553,539,464	0.0%	6,602,188,640	90.1%
Ministry of Agriculture & Natural Resource	4,223,327,588	4,223,327,588	0.0%	4,223,327,588	0.0%	556,833,760	658.5%
Department of Establishment and Pensions	16,170,725,333	16,170,725,333	0.0%	12,670,725,333	27.6%	8,144,861,337	98.5%
Department for Security Matters	10,093,269,858	256,369,858	3837.0%	256,369,858	3837.0%	3,728,859,983	170.7%
Ministry for Women Affairs	773,310,000	773,310,000	0.0%	773,310,000	0.0%	94,483,824	718.5%
Ministry of Science and Technology	2,004,221,445	1,645,121,445	21.8%	1,645,121,445	21.8%	1,157,665,037	73.1%
Ministry of Commerce and Industry	1,164,560,490	1,164,560,490	0.0%	1,164,560,490	0.0%	122,180,466	853.1%
Ministry of Justice	1,986,493,285	5,103,999,687	-61.1%	5,103,999,687	-61.1%	687,869,591	188.8%
Ministry of Budget and Economic Planning	2,041,655,936	2,041,655,936	0.0%	2,041,655,936	0.0%	320,526,370	537.0%
Ministry of Youth and Sports Development	1,544,391,100	1,514,391,100	2.0%	1,539,391,100	0.3%	642,533,118	140.4%
Ministry of Information	1,151,691,469	1,151,691,469	0.0%	1,151,691,469	0.0%	367,108,539	213.7%
#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Other Main Orgs	40,048,062,332	68,993,152,353	-42.0%	71,368,152,353	-43.9%	88,367,718,754	-54.7%
Total Expenditure	205,356,934,434	179,398,102,130	14.5%	173,075,912,130	18.7%	142,509,696,723	44.1%

Table 11 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Finance	3,450,000,000	3,450,000,000	0.0%	1,193,190,000	189.1%	794,656,611	334.1%
Ministry for Basic Education	44,191,025,780	44,191,025,780	0.0%	40,501,725,780	9.1%	22,832,197,177	93.5%
Ministry of Works & Transport	58,713,336,180	58,713,336,180	0.0%	28,536,336,180	105.7%	12,008,651,720	388.9%
Ministry of Health	36,255,451,692	36,255,451,692	0.0%	25,945,451,692	39.7%	3,191,797,342	1035.9%
Min of Lands and Housing	46,958,484,621	46,958,484,621	0.0%	72,174,728,977	-34.9%	51,567,018,468	-8.9%
SSG'S Office	20,215,511,200	20,215,511,200	0.0%	22,082,908,700	-8.5%	16,902,125,589	19.6%
Ministry of Environment	23,077,401,000	23,077,401,000	0.0%	17,548,401,000	31.5%	8,840,789,132	161.0%
Ministry of Water Resources	17,875,071,174	17,875,071,174	0.0%	23,555,071,174	-24.1%	11,907,381,412	50.1%
Ministry for Higher Education	6,601,339,751	6,601,339,751	0.0%	6,707,032,782	-1.6%	2,679,229,618	146.4%
Ministry of Agriculture & Natural Resource	14,867,260,500	14,867,260,500	0.0%	11,767,260,500	26.3%	7,644,663,790	94.5%
Department of Establishment and Pensions	-	-	-	-	-	-	-
Department for Security Matters	481,000,000	481,000,000	0.0%	1,081,000,000	-55.5%	283,237,500	69.8%
Ministry for Women Affairs	7,671,513,620	7,671,513,620	0.0%	5,656,116,120	35.6%	361,803,181	2020.4%
Ministry of Science and Technology	4,813,466,470	4,813,466,470	0.0%	4,863,466,470	-1.0%	1,809,479,214	166.0%
Ministry of Commerce and Industry	4,892,500,000	4,892,500,000	0.0%	1,349,500,000	262.5%	880,457,387	455.7%
Ministry of Justice	2,477,170,000	5,607,513,600	-55.8%	4,807,513,600	-48.5%	905,853,254	173.5%
Ministry of Budget and Economic Planning	1,984,090,000	1,984,090,000	0.0%	1,800,090,000	10.2%	213,873,300	827.7%
Ministry of Youth and Sports Development	2,480,323,681	2,480,323,681	0.0%	3,030,323,681	-18.1%	282,849,592	776.9%
Ministry of Information	1,490,250,539	1,490,250,539	0.0%	1,490,250,539	0.0%	494,338,471	201.5%
#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Other Main Orgs	254,848,395,895	44,713,600,546	470.0%	78,254,963,159	225.7%	36,285,056,034	602.4%
Total Expenditure	553,343,592,103	347,484,040,354	59.2%	353,806,230,354	56.4%	180,200,148,601	207.1%

Table 12 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

How much have we allocated to each Ministry in 2026 for Total Expenditure compared to what they were allocated and what they actually spent in 2025?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Finance	67,509,127,438	23,786,208,180	183.8%	16,006,208,180	321.8%	7,254,483,154	830.6%
Ministry for Basic Education	59,587,625,821	57,987,125,821	2.8%	55,597,825,821	7.2%	31,212,194,328	90.9%
Ministry of Works & Transport	59,393,722,022	59,393,722,022		29,216,722,022	103.3%	12,474,805,752	376.1%
Ministry of Health	52,179,252,083	52,179,252,083		41,869,252,083	24.6%	12,874,578,084	305.3%
Min of Lands and Housing	47,462,781,113	47,986,877,144	-1.1%	73,328,121,500	-35.3%	51,791,037,173	-8.4%
SSG'S Office	31,357,479,893	28,157,479,893	11.4%	28,400,877,393	10.4%	21,755,351,035	44.1%
Ministry of Environment	24,523,772,920	24,523,772,920		18,994,772,920	29.1%	9,480,250,041	158.7%
Ministry of Water Resources	20,324,206,490	20,324,206,490		26,504,206,490	-23.3%	12,918,785,188	57.3%
Ministry for Higher Education	19,154,879,215	19,154,879,215		19,260,572,246	-0.5%	9,281,418,259	106.4%
Ministry of Agriculture & Natural Resource	19,090,588,088	19,090,588,088		15,990,588,088	19.4%	8,201,497,550	132.8%
Department of Estbalishment and Pensions	16,170,725,333	16,170,725,333		12,670,725,333	27.6%	8,144,861,337	98.5%
Department for Security Matters	10,574,269,858	737,369,858	1334.1%	1,337,369,858	690.7%	4,012,097,483	163.6%
Ministry for Women Affairs	8,444,823,620	8,444,823,620		6,429,426,120	31.3%	456,287,005	1750.8%
Ministry of Science and Technology	6,817,687,915	6,458,587,915	5.6%	6,508,587,915	4.7%	2,967,144,252	129.8%
Ministry of Commerce and Industry	6,057,060,490	6,057,060,490		2,514,060,490	140.9%	1,002,637,853	504.1%
Ministry of Justice	4,463,663,285	10,711,513,287	-58.3%	9,911,513,287	-55.0%	1,593,722,845	180.1%
Ministry of Budget and Economic Planning	4,025,745,936	4,025,745,936		3,841,745,936	4.8%	534,399,670	653.3%
Ministry of Youth and Sports Development	4,024,714,781	3,994,714,781	0.8%	4,569,714,781	-11.9%	925,382,709	334.9%
Ministry of Information	2,641,942,008	2,641,942,008		2,641,942,008		861,447,011	206.7%
#N/A	#N/A	#N/A		#N/A		#N/A	
Other Main Orgs	294,896,458,228	113,706,752,899	159.3%	149,623,115,512	97.1%	124,652,774,787	136.6%
Total Expenditure	758,700,526,538	526,882,142,484	44.0%	526,882,142,484	44.0%	322,709,845,325	135.1%

Section 9 BASIC EDUCATION AND PRIMARY HEALTHCARE EXPENDITURE

BASIC EDUCATION

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	2026 Approved Budget
Support for UBEC activities for the construction, rehabilitation and purchase of chairs and tables for Basic Education schools.	05050125000100 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	854,000,000.00
Construction of SUBEB Permanent site	05050125000200 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	500,000,000.00
Rehabilitation of identified primary schools destroyed by flooding and Erosion	05050125000300 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	205,000,000.00
Procurement and Distribution of Teaching and Learning Materials for Pre-Primary, Primary and JSS levels (EGR Inclusive).	05040225000400 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	500,000,000.00
Procurement of Digital Tablets for Coaches and Mentors for School Monitoring and Mentoring by the SSOs/PQAOs	05050125000500 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	147,378,978.45
Procurement and Distribution of School Statutory and Non Statutory Records to Pre-Primary, Primary and sanitary pads for Upper Basic	05050125000600 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	260,278,560.69
Procurement of Supplementary Reading Materials (SRMs) to all the Primary Schools in the State for P1-P3 Grades	05050125000700 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	150,498,295.91
Development of Dashboard for Data visualization Management and utilization by the decision makers.	05050125000800 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	25,000,000.00
Procurement of Teaching and Learning Materials TLMs for inclusive Education at Primary and JSS to both teachers and pupils respectively.	05050125000900 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	150,000,000.00
Conferences to communities on enrolment, attendance, completion and transition on Basic Education	05010125001000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	051700300100 - State Universal Basic Education Board (SUBEB)	100,000,000.00
Procurement of Laptops computers (95), tablets (120) to 23 LGEA EMIS officers/Quality Assurance officers, Planning officers and State EMIS Officers/Principal Quality Assurance Officers for Data collection and Reporting.	05060120001100 - ICT equipment, software and expertise	051700300100 - State Universal Basic Education Board (SUBEB)	72,654,300.00
Procurement of chairs and tables for Principal officers of the 23 LGEA	05050225001400 - Furnishing	051700300100 - State Universal Basic Education Board (SUBEB)	195,000,000.00
Procurement of 30 no Laptops Corei7 and 30 no Tablet Samsung Galaxy type A to SUBEB Management	05060125001500 - ICT equipment, software and expertise	051700300100 - State Universal Basic Education Board (SUBEB)	82,500,000.00
Production /Provision of 47,600 copies of the nine years basic Education curriculum of all subjects in both Primary and JSS Schools	05040225001600 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	188,000,000.00
Purchase of 20 no executive chairs and tables for EMIS Office at the SUBEB Head quarters for Data Storage and functionality for Global best practices	05050225001700 - Furnishing	051700300100 - State Universal Basic Education Board (SUBEB)	37,000,000.00
Procurement of Early grade reading,Teaching and Learning Materials for all the Primary Schools in the State.	05040225001900 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	297,500,000.00
Procurement of 185 motorcycles to state, zonal and LGEAs staff for effective schools monitoring and coaching to schools Head teachers and classroom teachers.	05010325002000 - Education sector coordination mechanisms	051700300100 - State Universal Basic Education Board (SUBEB)	200,000,000.00
Procurement of Teaching and Learning Materials for effective learning outcomes across all the educational levels	05040225002100 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	50,000,000.00
Procurement of 40 monitoring vehicles for the SUBEB Directors, zonal officers and the 23 LGEAs Education Secretaries to support Access and improve quality learning outcomes.	05010325002200 - Education sector coordination mechanisms	051700300100 - State Universal Basic Education Board (SUBEB)	300,000,000.00
Procurement of 500 no. each of doorbell, chair lift, voice command devices, TV Ears, medical alert devices to support Special Program for Special Needs Education	05060125002300 - ICT equipment, software and expertise	051700300100 - State Universal Basic Education Board (SUBEB)	30,000,000.00
Provision for Establishment of 3 Centers on Girls Basic Education Skills Acquisition Program and Empowerment Skills tools equipments	05050125002400 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	200,000,000.00
Procurement of 20 nos Hp computer Desktops and Hp Core17 Laptops to the newly ICT office constructed by the SUBEB in collaboration with UBEC for Database storage and reporting mechanism digitally.	05060125002500 - ICT equipment, software and expertise	051700300100 - State Universal Basic Education Board (SUBEB)	18,000,000.00
Renovation of 23 LGEAs Headquarters across the State	05010226000100 - Human and institutional capacity performance management	051700300100 - State Universal Basic Education Board (SUBEB)	90,000,000.00
Procurement and Distribution of 70,000 schools furnitures for all the Education levels	05050226000300 - Furnishing	051700300100 - State Universal Basic Education Board (SUBEB)	100,000,000.00
Provision of 60 WASH facilities such as bukes, jugs, basins, hot and cold running water, garbage can in some selected schools across the basic education level	05050426000100 - Water, sanitation and hygiene	051700300100 - State Universal Basic Education Board (SUBEB)	15,000,000.00
Construction of 230 nos of toilets with 4 apartment across the basic education level in the State	05050126003700 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	150,000,000.00
Procurement of 55,000 copies of 9 Year Basic National Curriculum for all the Pre Primary, Primary and JSS Schools in the state.	05040226000800 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	45,000,000.00
Procurement of additional 5 laptops, 2 Photocopier machine and 3 Coloured Printers for the Procurement Unit for procurement process of the Board.	05060126001700 - ICT equipment, software and expertise	051700300100 - State Universal Basic Education Board (SUBEB)	25,000,000.00
Purchase and distribution of Entrepreneurship materials to 12 LGEAs for learners self reliance during and after completion of basic education .	05100126000800 - Education Not Elsewhere Classified	051700300100 - State Universal Basic Education Board (SUBEB)	140,000,000.00
Provision of Inclusive Education Materials (Markers, Pen, Scissors, Wheel Chairs, Visual aids, Hearing aids)	05040226000900 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	20,000,000.00
Construction of 3 Mega Schools across 3 Senatorial zones of the State	05040226001000 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	4,000,000,000.00
TOTAL			9,147,810,135.05

Sokoto State Government 2026 Citizens Budget

PRIMARY HEALTHCARE

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	2026 Approved Budget
Construction for the Expansion of State Cold Store	04050124007901 - Functional health facilities	052100300100 - Primary Health Care Development Agency	10,000,000.00
Rehabilitation of PHC Bazaar area Sokoto	04050124008001 - Functional health facilities	052100300100 - Primary Health Care Development Agency	30,000,000.00
Procurement of Medical Equipment such as sterilizers, ECG machine, Oxygen concentrators, Surgical tables, Crutches, Stretchers, Wheelchairs for PHC Bazaar	04050124008101 - Functional health facilities	052100300100 - Primary Health Care Development Agency	20,000,000.00
Provision of support for PHC-MOU activities	04050124008201 - Functional health facilities	052100300100 - Primary Health Care Development Agency	100,000,000.00
Support for Family Planning Programme (Counterpart)	04050124008401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	150,000,000.00
Purchase of cold boxes and vaccine carriers, coolant packs, AD Syringes for Routine Immunization, Child Nutrition and Polyurethane for Contraceptive Services	04050124008501 - Functional health facilities	052100300100 - Primary Health Care Development Agency	200,000,000.00
Support for CHIPS activities in the State	04050124008601 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Construction of Office Space for SSPHCDA	04050124008701 - Functional health facilities	052100300100 - Primary Health Care Development Agency	400,000,000.00
Procurement of 2Nos. Toyota 4WD Hilux for Monitoring & Supervision	04050124008801 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Procurement of 50 Nos. Motorcycles for Monitoring & Supervision	04050124008901 - Functional health facilities	052100300100 - Primary Health Care Development Agency	50,000,000.00
Procurement and Installation of Solar to the Renovated 244 Health Facilities	04050124009001 - Functional health facilities	052100300100 - Primary Health Care Development Agency	1,315,000,000.00
Repairs of Ambulances for 244 Wards across the 23 LGAs	04050124009101 - Functional health facilities	052100300100 - Primary Health Care Development Agency	150,000,000.00
Procurement of 3no. Toyota Hilux and 1no 18 Seater Bus.	04050124009201 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Investment Funds i.e for renovations of 244 ward level health facilities under IMPACT PROJECT	04050124009301 - Functional health facilities	052100300100 - Primary Health Care Development Agency	533,000,000.00
Procurement of 1 no. Toyota 18 seater Bus (IMPACT PROJECT)	04050124009501 - Functional health facilities	052100300100 - Primary Health Care Development Agency	50,000,000.00
Printing of NHMIS Data Tools	04050126006301 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Procurement of Life Saving Drugs and MAMAKIT to 244 PHCs in the State	04050126006401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Procurement of Essential Drugs to 244 PHCs across the State	04050126006501 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Purchase of 10 no. each of Projectors, Control system, Mixers, Microphones	04050126006601 - Functional health facilities	052100300100 - Primary Health Care Development Agency	100,000,000.00
Development of Bill Board and Information Banners for PHCs across the State	04050126006701 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Renovation of PHCs facilities across the State	04050126006801 - Functional health facilities	052100300100 - Primary Health Care Development Agency	2,000,000,000.00
Purchase of 50 sets of executive tables and chairs for SSPHCDA Secretariat	04050126006901 - Functional health facilities	052100300100 - Primary Health Care Development Agency	50,000,000.00
Construction of 10 Maternity waiting Rooms at 3 Senatorial Zones of the State	04050126007001 - Functional health facilities	052100300100 - Primary Health Care Development Agency	100,000,000.00
Procurement of Hospital Beds and Mattresses for PHC facilities in the State	04050126007101 - Functional health facilities	052100300100 - Primary Health Care Development Agency	230,000,000.00
Basic Health Care Provision Funds (BHCF) 25% Counterpart	04050126007201 - Functional health facilities	052100300100 - Primary Health Care Development Agency	109,000,000.00
Procurement of Family Planning consumables for Contraceptive Services such as IUD, IUS, Contraceptive implants, Contraceptive injections, Vaginal ring, Female condoms	04050126007301 - Functional health facilities	052100300100 - Primary Health Care Development Agency	200,000,000.00
TOTAL			5,797,000,000.00

Section 10 Glossary of Terms

Terms	Explanation
Deficit	This is an excess of expenditure over the expected income in a fiscal year (Budget year).
Deficit Financing	This means generating funds to finance the deficit which results from excess expenditure over revenue.
FAAC	The account into which mineral revenues, Companies' Income Tax, Customs and VAT revenues are remitted, and from which disbursements are made to the three tiers of Government by the Federation Account Allocation Committee.
Internal Revenue	This is the revenue collected within the state related to income tax (PAYE represents the highest contributor to IGR), fines, levies, fees, and other sources of revenue within the state.
Aids and Grants	These are budget support usually from the Federal Government, International Development partners, charities and alike for the execution of the approved budget
Loans	This is an amount borrowed as part of the financing option that is expected to be paid back with interest.
Other Receipts	This is generated when actual crude oil price, production, and NGN: USD exchange rates exceed the Budget benchmarks and hence extra revenue is generated.
Personnel	These are personal emoluments such as salaries, allowances, social benefits (e.g. pension and gratuity) and social contributions paid to civil servants and other government functionaries.
Overhead	This comprises mainly of operational and maintenance costs for running day-to-day activities of the Government.
Debt Service	This is the repayments of loans taken by the government to finance the budget which includes interest on un-matured debt and on other accounts, amortization of premiums and discounts on un-matured debt, the servicing costs and cost of issuing new borrowings
Capital Expenditure	This is also referred to as development expenditure and is made up of government spending on the acquisition or upgrade of assets (tangible and non-tangible assets) such as land, buildings, machinery, equipment,
Statutory Allocation	Statutory Allocation is a transfer from the Federal Allocation Accounts Committee (FAAC) and is based on the collection of minerals (largely Oil) and non-mineral revenues (companies' income tax, customs, and excise) at the national level, which is then shared between the three tiers of government using sharing ratios.
Derivation	This is also a transfer from the Federation Accounts. It is informed by the volume and prices of oil in the global market as well as actual output attributable to the state.
VAT	This is an ad valorem tax on most goods and services



GWAMNATIN JAHAR SAKKWATO



**TAKAITACCHEN BAYANIN KASAFIN KUDIN SHEKARAR 2026 DA AKA
AMINCE DA SHI**

“MAI TAKEN BUNKASA CHI GABAN AL’UMMA DA TATTALIN ARZIKI”

MA’AIKATAR KASAFIN KUDI DA TSARE-TSAREN TATTALIN ARZIKI

JAHAR SAKKWATO CIBIYAR DAULAR USMANIYA



KASAFIN KUDIN SAKKWATAWA NA SHEKARAR 2026

“MAI TAKEN BUNKASA CHI GABAN AL’UMMA DA TATTALIN ARZIKI”



HIS EXCELLENCY

AHMED ALIYU SOKOTO PhD, ACIT, FCNA
EXECUTIVE GOVERNOR SOKOTO STATE



Alh. Idris Mohammed Gobir
Mataimakin Gwamna



Honourable Tukur Bala Bodinga
Kakakin Majalisar Dokoki



Dr. Muhammed Lawal Zayyana

Kwamishinan ma'aikatar kasafi da tsare-tsare ta Jihar Sakkwato

Takaitacen bayanin kasafin kudi

Wannan starin takkaiaccen Kasafin kudi na shekarar dubu biyu da ashirin da biyar stari ne domin a alumma damar fahimtar tanade ta den da Shirin gundarin kasafin kudi yay tanada.. Bayin ya kumshi inda ake sa ran samun kudadde da kuma inda za a kashe kudaden.

Domin samun chikakken bayani na kasafin kudi na shakarar dubu biyu da ashirin da biyar ana iya duba man hajay yana r gizogizo akan wadananan adiresi:

- Link to 2026 Appropriation Law: sokotostate.gov.ng/transparency
- Link to 2026 Detailed Budget Publication: sokotostate.gov.ng/transparency
- Link to 2026 Citizen Budget: mof.sk.gov.ng, mbep.sk.gov.ng or sokotostate.gov.ng

Budget Policy Overview

Kasafin Kudin Jihar Sakkwato na Shekarar dubu biyu da ashirin da Shidda na da taken “Bunkasa

Rayuwar Al’umma da Tattalin Arziki” wanda ya fi maida hankali ga kudurori kamar haka:

- Education
- Health
- Infrastructure
- Agriculture
- Security

SIGAR KASAFIN KUDIN 2026

BAYANIN SIGAR KASAFIN KUDIN SHEKARAR 2025

Gwamnatin Jihar Sakkwato ta amince da Kasafin kudin wannan shekarar (2025) ya kasance jimillar kudi naira Biliyan dari bakwai da hamsin da takwas, da Miliyan dari bakwai, da dubu dari biyar da ashirin da shidda, da dari biyar da talatin da takwas **(N758,700,526,538 bn)** .

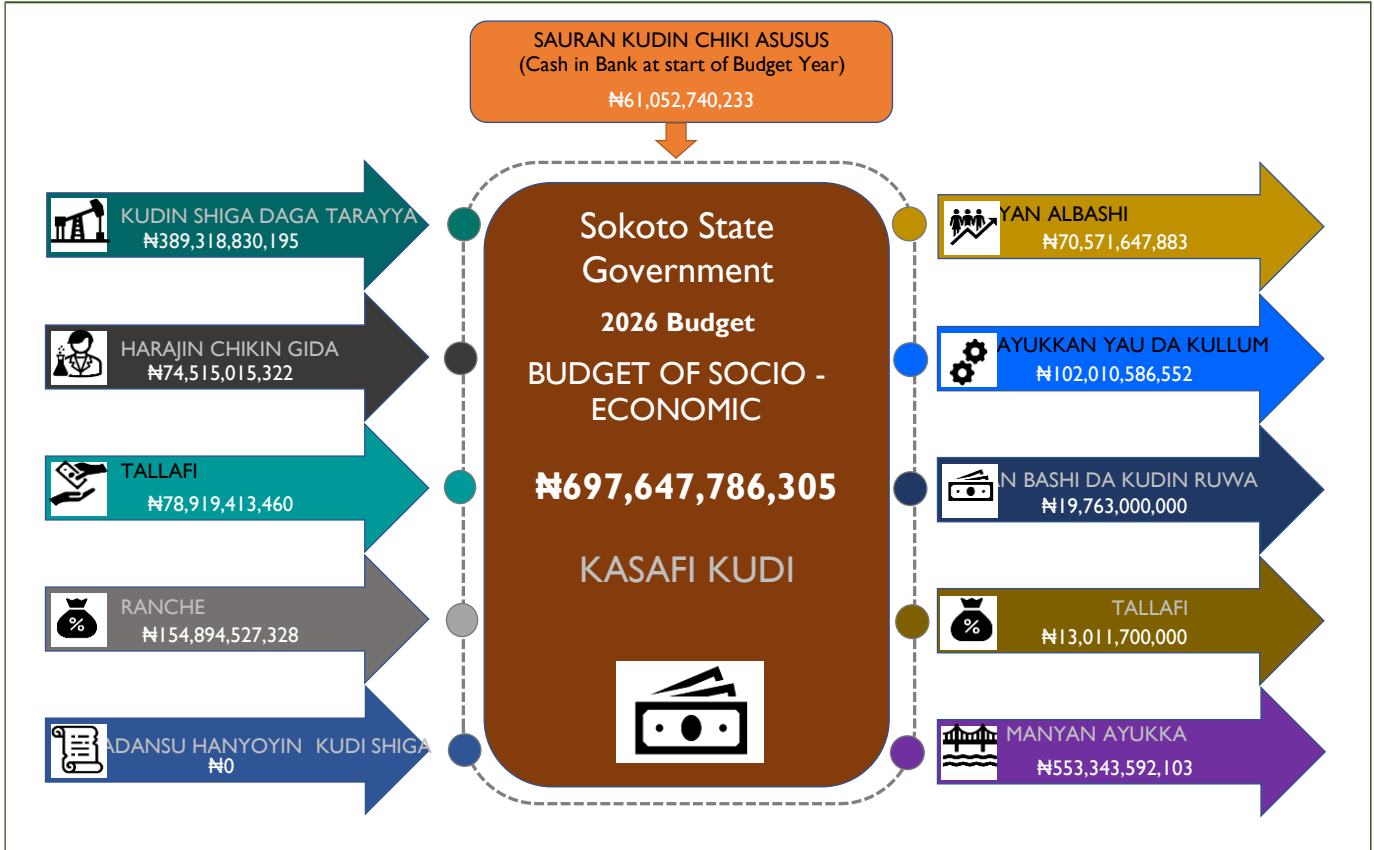
Daga chikin wadannan kudin, Naira biliyan dari uku da tamanin da tara da miliyan ukku da goma sha takwas da dubu dari takwas da talatin da naira dari da tis'in da biyar **(N389,318,830,195 bn)**

ana sa ran asamesu ta hanyar kudin shiga gwamnatin tarayya da kudin harajin chikin gida dakuma ragowar abinda ba a yi anfani dasu ba shekarar da ta gabata.

Wannan ne ya bada gihin bisa ga yawan kudin da a ke bukata na Naira biliyan dari biyu da talatin da ukku da milliyar dari takwas da goma sha ukku da dubu dari tara da arba'in da naira dari bakwai da tamanin da takwas **N233,813,940,788**

Domin neman Karin bayaani na wadanan jimlolin a duba bayani na gaba.

Figure 4: **SIGAR KASAFIN KUDI NA 2026 DA AKA AMINCE DA SHI**



Section 11 HANYOYIN KUDADEN SHIGA NA KASAFIN SHEKARAR 2026

Gwanatin Jihar Sakkwato na tsammanin Kudin shiga da ake sa ran su shigo su ne: Naira biliyan dari uku da tamanin da tara da miliyan ukku da goma sha takwas da dubu dari takwas da talatin da naira dari da tis'in da biyar (N389,318,830,195) daga kason gwannatin tarayya. Ana sa ran samu kason jiha daga asusun gwanatin tarayya na kudin da suka kai billiyan tis'in da ukku (**N93,000,000,000.00**). **Haka kuma** ana zaton samun billiyan tis'in da takwas da miliyan dari bakwai da sistin da dubu dari takwas da goma da naira dari da tis'in da hudu da kwabo tis'in da tara (**N N98,760,810,194.99** billion) a matsayin kason harajin VAT. Haka zalika, ana zaton samu biliyan saba'in da hudu da million dari biyar da goma sha biyar da dubu goma sha biyar da dari ukku da ashirin da biyu a matsayin harajin da aka tara achikin gida (**N74,515,015,322**) IGR, Anyi has ashen samu kudin gudummuwa da tallahi na **N78,919,413,459.96** Aids and Grant) billion, kudin lamuni kuma zasu kai **N154,894,527,327.84** billion. Ana sa ran samun wasu kudade daga gwamnatin tarayya da zasu kai **N196,058,020,000.00** (other FAAC receipts & refund from FGN, etc) sai kuma wasu daga asusun gwanatin tarayya da su ka kai **1,500,000,000** daga wasu dai daikun hanyoyi.

HANYOYIN KUDIDADEN SHIGA

Hanyoyin Kudin Shiga	2026 Budget
Asusu ajiya	61,052,740,233
Asusun gwamnatin Tarayya	389,318,830,195
Kason Jiha na Gwamnatin tarayya	93,000,000,000
Kason Maadanai	1,500,000,000
Harajin tarayya na chinikakya	98,760,810,195
nauin wadansu kason kudin tarayya	196,058,020,000
Harajin Chikin Gida	74,515,015,322
<i>Tax Revenue, of which</i>	<i>74,515,015,322</i>
Tax Revenues - Personal	37,496,858,875
Tax Revenue - Other	18,111,837,625
Non-Tax Revenue	18,906,318,822
NAUIN WASU KUDIN SHIGA	233,813,940,788
Tatlaifi daga wasu kungiyoyi da kasashe	78,919,413,460
Bashi da ga wasu Kungiyoyi da kasashe	154,894,527,328
wasu hanyoyin gudumunwa	-
Jimmilla	758,700,526,538

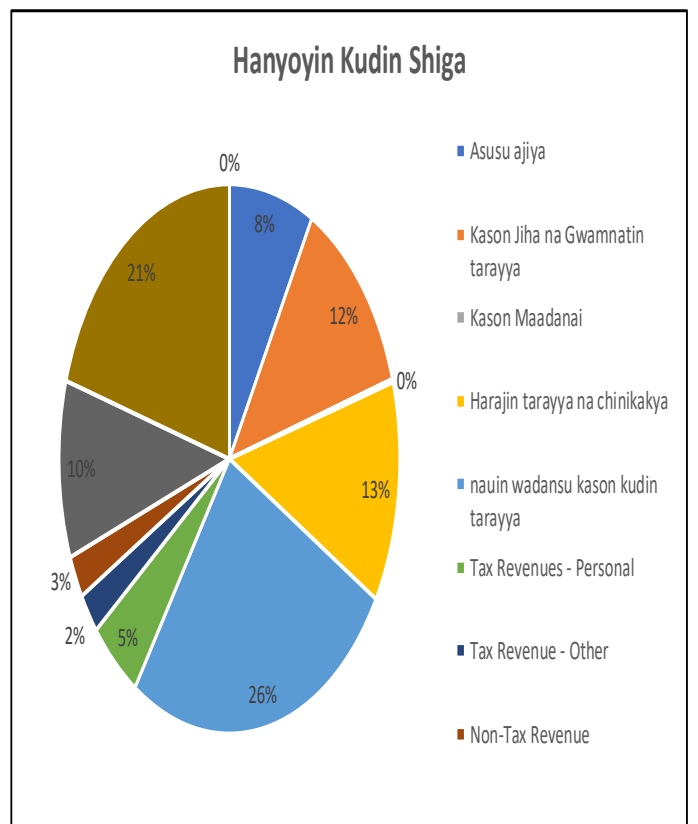


Table 13 TALLAFI

TALLAFIN DAGA KUNGIYOYIN DA KASASHEN WAJE	KASAFIN KUDI 2026
WORLD BANK LOAN TO SUPPORT STATE ACTION ON BUSINESS ENABLING REFORMS (SABEP)	17,000,000,000
WORLD BANK GRANT FOR ACCELERATING NUTRITION RESULTS IN NIGERIA (ANRIN PROJECT)	500,350,291
GRANT FROM UNITED NATIONS CHILDREN'S FUND-SUPPORTING SUSTAINABLE SOCIAL PRO	5,355,000,000
GRANT FROM WORLD BANK RENEWABLE ENERGY ACCESS PROJECT FOR THE CONSTRUCT	7,500,000,000
GRANT FROM WORLD BANK ON ENERGIZING, HEALTH, EDUCATION, AGRICULTURE, RURAL	5,000,000,000
Others	3,285,000,000
JIMLAR TALAFI DAGA WAJE	39,140,000,000












Table 14 LAMUNI (Loans)












BASHI DAGA KUNGIYOYIN BADA LAMUNI NA WAJE	KASAFIN KUDI 2026
INTERNATIONAL BORROWINGS FROM AfDB FOR CONSTRUCTION OF TEACHING HOSPITAL	39,500,000,000
LOAN FOR AGRO CLIMATE RESILIENCE IN SEMI ARID LANDSCAPES (ACRESAL) BY WORLD BA	13,432,000,000
LOAN FOR ADOLESCENT GIRLS INITIATIVE FOR LEARNING AND EMPOWERMENT (AGILE) BY	15,750,000,000
LOAN FOR RURAL ACCESS AND AGRICULTURAL MARKETING PROJECT (RAAMP) BY WORLD B	13,536,205,644
LOAN FROM ISLAMIC DEVELOPMENT BANK FOR THE CONSTRUCTION OF HOSPITALS	42,450,000,000
Others	30,226,321,684
JIMLAR LAMUNI DAGA KUNGIYOYIN LAMUNI NA WAJE	154,894,527,328

Section 12 HANYAR SARAFARDA KUDADE












A kasafi kudin shekara na **N758,700,526,538 billion**, Gwannatin Jiha ta tsara kashe kudi jimmlar **N553,343,592,103 billion** (73%) domin kunadar ayukkan chi gaban alumma, yayin kasha ashirin da bakwai na kasafin kudin da ya kama (27%) **N205,356,934,434 billion** za a yi anfani dashi domin **gudanar ayyuka yau da kullum da suka hada da albashi, pansho da gratitu**

Table 15 Bangarorin kashe kudin gwamnati

JIMILLA ALBASHIN BANGARORI					
BANGAREN NOMA	BANGAREN KASUWANCI DA MASANAANTU	BANGAREN ILMI	BANGAREN MUHALLI	BANGAREN KIDIDDIGA, KUDI DA TSARETSARE	BANGAREN MULKI
					
N0.714 Billion	N0.123 Billion	N17.508 Billion	N0.66 Billion	N2.763 Billion	N24.838 Billion
BANGAREN KIYON LAFIYA	BANGAREN ABUBUWAN MORE RAYUWA	BANGAREN DOKA DA ODA	BANGAREN SAMAR DA RUWAN SHA	BANGAREN MATASA, MATA DA WASANNI	NAUIN WASU BANGARORI
					<i>Others</i>
N12.622 Billion	N0.88 Billion	N1.992 Billion	N0.838 Billion	N0.205 Billion	N7.429 Billion

JIMILLAR KASAFIN BANGARORI AKAN AYUKKAN YAU DA KULLUM					
BANGAREN NOMA	BANGAREN KASUWANCI DA MASANAANTU	BANGAREN ILMI	BANGAREN MUHALLI	BANGAREN KIDIDDIGA, KUDI DA TSARETSARE	BANGAREN MULKI
					
N3.509 Billion	N1.042 Billion	N12.446 Billion	N0.786 Billion	N43.574 Billion	N37.991 Billion
BANGAREN KIYON LAFIYA	BANGAREN ABUBUWAN MORE RAYUWA	BANGAREN DOKA DA ODA	BANGAREN SAMAR DA RUWAN SHA	BANGAREN MATASA, MATA DA WASANNI	NAUIN WASU BANGARORI
					<i>Others</i>
N3.302 Billion	N0.438 Billion	N3.142 Billion	N1.611 Billion	N2.113 Billion	N24.83 Billion

JIMILLAR KASAFIN KUDIN A KAN BANGARORIN MANYAN AYUKKA

BANGAREN NOMA	BANGAREN KASUWANCI DA MASANAANTU	BANGAREN ILMI	BANGAREN MUHALI	BANGAREN KIDIDDIGA, KUDI DA TSARETSARE	BANGAREN MULKI
					
N14.867 Billion	N4.893 Billion	N55.606 Billion	N23.077 Billion	N5.434 Billion	N40.388 Billion
BANGAREN KIYON LAFIYA	BANGAREN ABUBUWAN MORE RAYUWA	BANGAREN DOKA DA ODA	BANGAREN SAMAR DA RUWAN SHA	BANGAREN MATASA, MATA DA WASANNI	NAUIN WASU BANGARORI
					<i>Others</i>
N36.255 Billion	N109.192 Billion	N5.608 Billion	N17.875 Billion	N10.152 Billion	N229.997 Billion

Section 13 Bangarorin da za'a kashe kudi

Wanan bangare na nuni a takaiche, bangarorin da jimmlar abin da ake zato ma'aikatunen zasu samu a wannan kasafi kudi.

Figure 5 Yawan kudaden da ake zaton bangarori za sarrafa












JIMLAR KASAFIN KUDI AKAN BANGARORI					
BANGAREN NOMA	BANGAREN KASUWANCI DA MASANAANTU	BANGAREN ILMI	BANGAREN MUHALLI	BANGAREN KIDIDDIGA, KUDI DA TSARETSARE	BANGAREN MULKI
					
N19.091 Billion	N6.057 Billion	N85.56 Billion	N24.524 Billion	N51.772 Billion	N103.217 Billion
BANGAREN KIYON LAFIYA	BANGAREN ABUBUWAN MORE RAYUWA	BANGAREN DOKA DA ODA	BANGAREN SAMAR DA RUWAN SHA	BANGAREN MATASA, MATA DA WASANNI	NAUIN WASU BANGARORI
					<i>Others</i>
N52.179 Billion	N110.51 Billion	N10.742 Billion	N20.324 Billion	N12.47 Billion	N262.256 Billion

Figure 6 Jimillar kasafin albashin bangarori gwamnati












Personnel Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N0.714 Billion	N0.123 Billion	N17.508 Billion	N0.66 Billion	N2.763 Billion	N24.838 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N12.622 Billion	N0.88 Billion	N1.992 Billion	N0.838 Billion	N0.205 Billion	N1.568 Billion

Figure 7 Other Recurrent Expenditure by Planning Sector





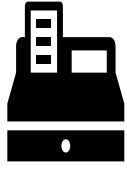


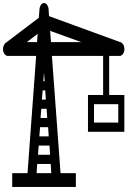



Other Recurrent Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N3.509 Billion	N1.042 Billion	N12.446 Billion	N0.786 Billion	N43.574 Billion	N37.991 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N3.302 Billion	N0.438 Billion	N3.142 Billion	N1.611 Billion	N2.113 Billion	N4.732 Billion

Figure 8 KASAFIN MANYAN AYYUKKA NA BANGARORI












Capital Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N14.867 Billion	N4.893 Billion	N55.606 Billion	N23.077 Billion	N5.434 Billion	N40.388 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N36.255 Billion	N109.192 Billion	N5.608 Billion	N17.875 Billion	N10.152 Billion	N24.137 Billion

Figure 9 JIMMLAR YAWAN KASO NA BANGARORIN A KASAFIN 2026












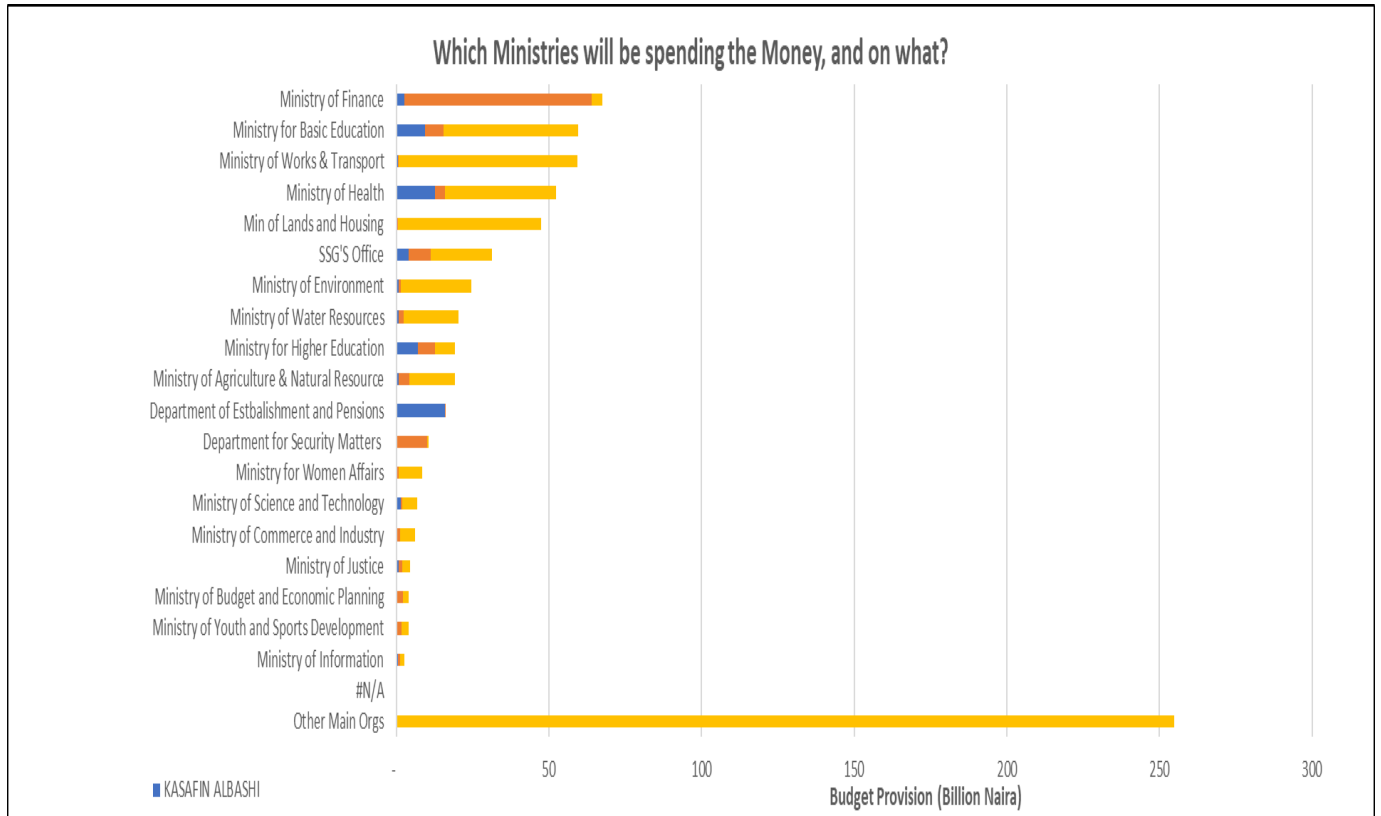
Total Expenditure by Sector					
Agriculture	Commerce and Industry	Education	Environment	Finance and Economic Planning	General Government Administration
					
N19.091 Billion	N6.057 Billion	N85.56 Billion	N24.524 Billion	N51.772 Billion	N103.217 Billion
Health	Infrastructure	Law and Justice	Water	Women, Youth and Sports	Other
					<i>Others</i>
N52.179 Billion	N110.51 Billion	N10.742 Billion	N20.324 Billion	N12.47 Billion	N30.437 Billion

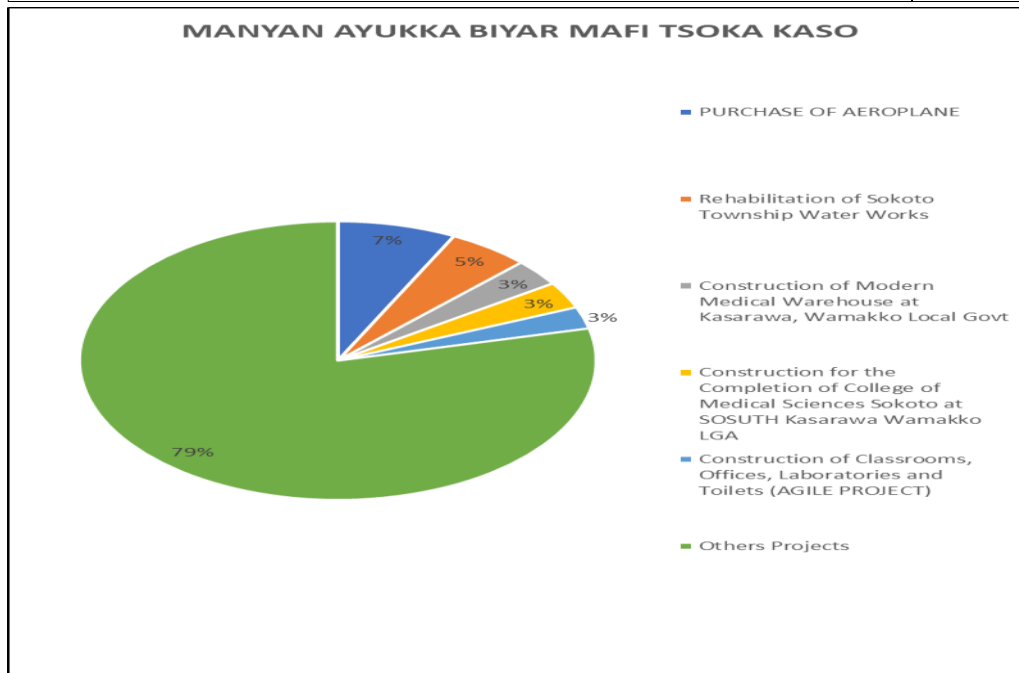
Figure MA'AIKATUNEN DAKE DA KASO MAFI TSOKA

MANYAN MAAI'KATIINNE DA KASAFIN DA SUKA SAMU						
MAAI'KATIINNE	2026 Budget					
	KASAFIN ALBASHI	KASAFIN AIKIN YAU DA KULLUM	WASU AYUKKAN YAU DA KULLUM DA MAIKATTUNNE	JIMLAR KASAFIN YAU DA KULLUM	KASAFIN MANYAN AYUKKA	JIMLAR DUKKANIN KASAFIN
Ministry of Finance	2,616,820,000	61,442,307,438	-	64,059,127,438	3,450,000,000	67,509,127,438
Ministry for Basic Education	9,276,210,230	6,120,389,811	-	15,396,600,041	44,191,025,780	59,587,625,821
Ministry of Works & Transport	566,385,842	114,000,000	-	680,385,842	58,713,336,180	59,393,722,022
Ministry of Health	12,621,750,373	3,302,050,018	-	15,923,800,391	36,255,451,692	52,179,252,083
Min of Lands and Housing	313,596,493	190,700,000	-	504,296,493	46,958,484,621	47,462,781,113
SSG'S Office	3,908,568,693	7,233,400,000	-	11,141,968,693	20,215,511,200	31,357,479,893
Ministry of Environment	660,371,920	786,000,000	-	1,446,371,920	23,077,401,000	24,523,772,920
Ministry of Water Resources	837,692,523	1,611,442,793	-	2,449,135,316	17,875,071,174	20,324,206,490
Ministry for Higher Education	6,917,141,734	5,636,397,731	-	12,553,539,464	6,601,339,751	19,154,879,215
Ministry of Agriculture & Natural Resource	713,942,588	3,509,385,000	-	4,223,327,588	14,867,260,500	19,090,588,088
Department of Estbalishment and Pensions	15,965,725,333	205,000,000	-	16,170,725,333	-	16,170,725,333
Department for Security Matters	51,369,858	10,041,900,000	-	10,093,269,858	481,000,000	10,574,269,858
Ministry for Women Affairs	108,210,000	665,100,000	-	773,310,000	7,671,513,620	8,444,823,620
Ministry of Science and Technology	1,315,121,445	689,100,000	-	2,004,221,445	4,813,466,470	6,817,687,915
Ministry of Commerce and Industry	122,771,690	1,041,788,800	-	1,164,560,490	4,892,500,000	6,057,060,490
Ministry of Justice	760,148,785	1,226,344,500	-	1,986,493,285	2,477,170,000	4,463,663,285
Ministry of Budget and Economic Planning	146,655,936	1,895,000,000	-	2,041,655,936	1,984,090,000	4,025,745,936
Ministry of Youth and Sports Development	96,291,100	1,448,100,000	-	1,544,391,100	2,480,323,681	4,024,714,781
Ministry of Information	382,954,996	768,736,473	-	1,151,691,469	1,490,250,539	2,641,942,008
#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Other Main Orgs	#N/A	#N/A	#N/A	#N/A	254,848,395,895	#N/A
Total Expenditure	70,571,647,883	134,785,286,552	-	205,356,934,434	553,343,592,103	758,700,526,538



Section 14 WASU DAGA CIKIN MANYA MANYAN AYYUKKA

MANYA AYUKKAN CI GABA DA JIN DADI AL'UMMA		
Project Description	2026 Budget	Location
PURCHASE OF AEROPLANE	36,000,000,000	State Wide
Rehabilitation of Sokoto Township Water Works	25,000,000,000	State Wide
Construction of Modern Medical Warehouse at Kasarawa, Wamakko Local Govt	15,000,000,000	Sokoto South
Construction for the Completion of College of Medical Sciences Sokoto at SOSUTH Kasarawa Wamakko LGA	15,000,000,000	Wamakko
Construction of Classrooms, Offices, Laboratories and Toilets (AGILE PROJECT)	12,350,000,000	State Wide
Completion of Sokoto State University Teaching Hospital (SOSUTH) at Kasarawa Wamakko Local Government	10,000,000,000	Wamakko
Renovation of Giginya Memorial Stadium	9,000,000,000	Sokoto South
Construction of Rural Roads through Rural access and mobility projects (RAMP)	7,901,705,644	State Wide
REHABILITATION AND ASPHALTING OVERLAY OF ILLELA -GADA ROAD	5,000,000,000	Sokoto South
Purchase and Installation of Solar Powered Energy to State Water Board for water pumping Stations.	5,000,000,000	Sokoto North
CONSTRUCTION OF ROAD MANDERA DARIN GURU JABO (13)km ROAD	4,800,000,000	Tambuwal
CONSTRUCTION OF AND ASPHALT OVERLAY.OF KAJIJI TO ZAMFARA STATE BOADER (25.650km) ROAD	4,500,000,000	State Wide
Construction of 3 Mega Schools across 3 Senatorial zones of the State	4,000,000,000	State Wide
Construction of road from Kajiji to Sanyinnawal	4,000,000,000	Shagari
Procurement of 50 No Toyota Buffalo for Sokoto State Community Guards	3,000,000,000	Wamakko
Construction of pathways in Sokoto metropolis (Malale)	2,500,000,000	State Wide
Construction of 20 No Islamiyya schools across the State	2,300,000,000	Wamakko
Provision and Installation of Integrated Solar Streetlight across the State	2,200,000,000	State Wide
Purchase of 160 Trucks of Assorted Fertilizers, Urea 90 Trucks and NPK 70 Trucks	2,000,000,000	Sokoto North
Renovation of Sultan Muhammadu Bello Jumuat Mosque Kanwuri Sokoto	1,400,000,000	Sokoto North
Others Projects	382,391,886,460	
jimlar manyan ayyukka	553,343,592,103	



TARON SAURARON BUKATUN DA AL'UMMA SUKA GABATAR

Taron jin bukatun alumma domin shirya kasafin kudi na shekarar 2026 a gudanar dashi a hedequatocin yan majalisar dattijai 3 a jihar sokoto. Taron ya samu wakilci daga dukkan mazabinne 244. Taron ya bada dama ga mahallarta inda suka gabatar da bukату daban da daban domin sakawa a cikin kasafin kudi na shekarar 2026.

An yin gangami na kashe a sokoto wanda yay samu jagoranchi mai girma gwamnan jihar sokoto, Dr. Ahamed Aliyu Sokoto.



Table 16 WASU MANYAN BUKATUN DA ALUMMA SUKA GABATAR

BUKATUN DA ALUMMA SUKA GABATAR		
AYUKKA	2026 Budget	Location
Rehabilitation of Sokoto Township Water Works	25,000,000,000	State Wide
Construction of Classrooms, Offices, Laboratories and Toilets (AGILE PROJECT)	12,350,000,000	Sokoto North
Completion of Sokoto State University Teaching Hospital (SOSUTH) at Kasarawa Wamakko Local Government	10,000,000,000	State Wide
Renovation of Giginya Memorial Stadium	9,000,000,000	State Wide
Construction of Rural Roads through Rural access and mobility projects (RAMP)	7,901,705,644	Sokoto South
REHABILITATION AND ASPHALTING OVERLAY OF ILLELA -GADA ROAD	5,000,000,000	Wamakko
Purchase and Installation of Solar Powered Energy to State Water Board for water pumping Stations.	5,000,000,000	State Wide
CONSTRUCTION OF ROAD MANDERA DARIN GURU JABO (13)km ROAD	4,800,000,000	State Wide
Construction of road from Kajiji to Sanyinnawal	4,000,000,000	State Wide
Procurement of Medical Equipment such as Ultrasound machines, Sterilizers, Autoclaves, incubators, Stethoscopes, Anesthesia machines for Premier Hospital Sabon Birni	3,000,000,000	Sokoto South
Completion of Murtala Muhammad Specialist Hospital Sokoto	3,000,000,000	Sokoto South
Procurement of Medical Equipment such as Ultrasound machines, Sterilizers, Autoclaves, incubators, Stethoscopes, Anesthesia machines for Premier Hospital Binji	3,000,000,000	State Wide
Construction of pathways in Sokoto metropolis (Malale)	2,500,000,000	Sokoto South
Procurement of Medical Equipment such as Ultrasound machines, Sterilizers, Autoclaves, incubators, Stethoscopes, Anesthesia machines for Premier Hospital Tambuwal	2,500,000,000	Kware
Construction of 20 No Islamiyya schools across the State	2,300,000,000	Sokoto North
Completion of Premier Hospital at Sabon Birni LGA	2,000,000,000	State Wide
Purchase of 160 Trucks of Assorted Fertilizers, Urea 90 Trucks and NPK 70 Trucks	2,000,000,000	Sokoto South
Completion of Premier Hospital at Binji LGA	2,000,000,000	Kware
Completion of Premier Hospital at Tambuwal LGA	1,500,000,000	Sokoto South
Renovation of Sultan Muhammadu Bello Jumuat Mosque Kanwuri Sokoto	1,400,000,000	Wamakko
Wasu bukatun alumma	- 72,264,833,154	
Jimlar bukatun alumma	35,986,872,490	

Bukatun kai Tsaye na Mata da Masu Larura ta Musamman

Jihar Sokoto ta ba Mata da masu Larura ta musamman dama wajen shirya kasafin Kudi da kuma saka bukatun da suka gabatar a chikin kasafin kudi na shekarar 2025.

kasafin kai Tsaye na Mata da Masu Larura ta Musamman		
AYUKKA	2026 Budget	Ma'aikkatunne
Rehabilitation of Sokoto Township Water Works	25,000,000,000	Ministry of Water Resources
Construction of Classrooms, Offices, Laboratories and Toilets (AGILE PROJECT)	12,350,000,000	Ministry for Basic and Secondary Education
Renovation of Giginya Memorial Stadium	9,000,000,000	Ministry of Youth and Sports
Construction of 3 Mega Schools across 3 Senatorial zones of the State	4,000,000,000	Ministry for Basic and Secondary Education
Renovation of NYSC Orientation Camp at Wamakko	1,200,000,000	Ministry of Youth and Sports
Construction of Drugs Addiction Centres in 3 Senatorial zones	1,000,000,000	Commission for Persons Living With Disabilities
General renovation/upgrading of Maryam Abacha Women and Children Hospital Sokoto.	800,000,000	Min for Women Affairs
Renovation of model Women Development Centre in 8 LGAs phase I (Gada, Rabah,	800,000,000	Min for Women Affairs
Procurement of Tailoring, knitting, Pomade making machines etc across the 23 LGA's of the State (Women Empowerment Scheme).	800,000,000	Min for Women Affairs
Construction of blocks of classrooms, boreholes and rural health facilities under SDGs activities across the State	500,000,000	Ministry of Budget and Economic Planning
General Renovation of Wammako Drop-in-Centre (Second chance education) at wammako LGA	400,000,000	Min for Women Affairs
Management of Nigeria CARES Programme across the State	284,000,000	Min for Women Affairs
Establishing of open Government Partnership Programme with Conferences in the State	150,000,000	Ministry of Justice
Procurement of audio and music equipments such as loudspeakers, Amplifiers, FM listening systems, hearing aids, Audio books	150,000,000	Commission for Persons Living With Disabilities
Purchase of 300 Trycle bicycle for disable for ease transportation	140,000,000	Commission for Persons Living With Disabilities
Purchase of 3 No training equipment for People with special Need Rehabilitation centre at Goronyo, Bodinga and Kware	130,000,000	Commission for Persons Living With Disabilities
Procurement of school chairs, tables, benches for Female Schools across the 3 Senatorial zones	130,000,000	Female Education Board
Construction of 2 block of 3 Classrooms at Women for Centre Continue Education in Sokoto North and Isa zonal centres.	120,000,000	Female Education Board
Procurement of Vesico Vaginal Fistula (VVF) Surgery equipment	100,000,000	Ministry of Health
Conduct of surveys and Researches to Support to Social Protection Policy development (SPP)	25,000,000	Ministry of Budget and Economic Planning
Wasu daga cikin bukatun mata da masu lalura ta musamman	-	
Jimla bukatu	57,079,000,000	

Section 15 How does the current year's budget compare to last year's Budget and Out-Turn?

Presented in Table 8 and Table 9 below is the breakdown of the revenue and expenditure composition compared with the previous year's budget and performance outturn. Table 10, Table 11 and Table 12 present the budgeted expenditure for recurrent, capital and total expenditure for the top 20 ministries compared with the previous year's budget figures and budget out-turn.

Table 17 Comparison of Revenue Estimates with Prior Year

How do our Revenue Estimates for 2026 compare to what we budgeted and actually collected in 2025?							
Revenue	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Opening Balance	61,052,740,233	113,807,763,065	-46.4%	113,807,763,065	-46.4%	10,822,026,767	464.2%
Federation Account	389,318,830,195	221,502,103,077	75.8%	265,819,500,577	46.5%	98,104,282,636	296.8%
Statutory Allocation	93,000,000,000	18,000,000,000	416.7%	37,284,397,500	149.4%	10,640,186,779	774.0%
Derivation	1,500,000,000	-	-	-	-	-	-
VAT	98,760,810,195	60,887,918,440	62.2%	60,887,918,440	62.2%	49,561,847,731	99.3%
Other FAAC Receipts	196,058,020,000	142,614,184,638	37.5%	167,647,184,638	16.9%	37,902,248,126	417.3%
Internally Generated Revenues	74,515,015,322	47,444,195,829	57.1%	47,944,195,829	55.4%	15,588,448,794	378.0%
Tax Revenue, of which	74,515,015,322	25,151,379,000	196.3%	25,651,379,000	190.5%	12,878,665,585	478.6%
Tax Revenues - Personal	37,496,858,875	16,866,858,875	122.3%	17,366,858,875	115.9%	6,484,090,403	478.3%
Tax Revenue - Other	18,111,837,625	8,284,520,125	118.6%	8,284,520,125	118.6%	6,394,575,182	183.2%
Non-Tax Revenue	18,906,318,822	22,292,816,829	-15.2%	22,292,816,829	-15.2%	2,709,783,209	597.7%
Other Sources	233,813,940,788	144,128,080,512	62.2%	99,310,683,012	135.4%	125,968,069,262	85.6%
Aids and Grants	78,919,413,460	4,672,222,781	1589.1%	4,672,222,781	1589.1%	-	-
Loans	154,894,527,328	131,455,857,731	17.8%	86,638,460,231	78.8%	36,577,508,863	323.5%
Other Receipts	-	8,000,000,000	-100.0%	8,000,000,000	-100.0%	89,390,560,399	-100.0%
Total Revenue (including Opening Balance)	758,700,526,538	526,882,142,484	44.0%	526,882,142,484	44.0%	250,482,827,459	202.9%

Table 18 Comparison of Expenditure Estimates with Prior Year

How do our Expenditure Estimates for 2026 compare to what we budgeted and actually spent in 2025?							
Expenditure	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Personnel	70,571,647,883	64,711,091,739	9.1%	61,211,091,739	15.3%	58,650,588,471	20.3%
Salaries, Wages and Allowances	58,315,455,902	49,072,964,248	18.8%	49,072,964,248	18.8%	46,588,131,775	25.2%
Social Contributions	1,235,360,000	145,620,000	748.3%	145,620,000	748.3%	113,796,462	985.6%
Social Benefits	11,020,831,981	15,492,507,491	-28.9%	11,992,507,491	-8.1%	11,948,660,234	-7.8%
Other Recurrent	134,785,286,552	114,687,010,391	17.5%	111,864,820,391	20.5%	83,859,108,252	60.7%
Overheads	102,010,586,552	85,163,247,352	19.8%	80,666,057,352	26.5%	57,228,414,873	78.3%
Public Debt Charges	19,763,000,000	23,969,363,038	-17.5%	23,969,363,038	-17.5%	20,212,761,006	-2.2%
Transfers of State IGR to LGCs	-	-	-	-	-	-	-
Others (Grants, Subsidies, Other Transfers)	13,011,700,000	5,554,400,000	134.3%	7,229,400,000	80.0%	6,417,932,372	102.7%
Capital	553,343,592,103	347,484,040,354	59.2%	353,806,230,354	56.4%	180,200,148,601	207.1%
Other Provisions (Contingency)	-	-	-	-	-	-	-
Total Expenditure (including Contingencies)	758,700,526,538	526,882,142,484	44.0%	526,882,142,484	44.0%	322,709,845,325	135.1%

Table 19 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) - Recurrent Expenditure

How much have we allocated to each Ministry in 2026 for Recurrent Expenditure compared to what they were allocated and what they actually spent in 2025?							
Recurrent Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Finance	64,059,127,438	20,336,208,180	215.0%	14,813,018,180	332.5%	6,459,826,543	891.7%
Ministry for Basic Education	15,396,600,041	13,796,100,041	11.6%	15,096,100,041	2.0%	8,379,997,151	83.7%
Ministry of Works & Transport	680,385,842	680,385,842	0.0%	680,385,842	0.0%	466,154,032	46.0%
Ministry of Health	15,923,800,391	15,923,800,391	0.0%	15,923,800,391	0.0%	9,682,780,742	64.5%
Min of Lands and Housing	504,296,493	1,028,392,523	-51.0%	1,153,392,523	-56.3%	224,018,706	125.1%
SSG'S Office	11,141,968,693	7,941,968,693	40.3%	6,317,968,693	76.4%	4,853,225,447	129.6%
Ministry of Environment	1,446,371,920	1,446,371,920	0.0%	1,446,371,920	0.0%	639,460,909	126.2%
Ministry of Water Resources	2,449,135,316	2,449,135,316	0.0%	2,949,135,316	-17.0%	1,011,403,776	142.2%
Ministry for Higher Education	12,553,539,464	12,553,539,464	0.0%	12,553,539,464	0.0%	6,602,188,640	90.1%
Ministry of Agriculture & Natural Resource	4,223,327,588	4,223,327,588	0.0%	4,223,327,588	0.0%	556,833,760	658.5%
Department of Establishment and Pensions	16,170,725,333	16,170,725,333	0.0%	12,670,725,333	27.6%	8,144,861,337	98.5%
Department for Security Matters	10,093,269,858	256,369,858	3837.0%	256,369,858	3837.0%	3,728,859,983	170.7%
Ministry for Women Affairs	773,310,000	773,310,000	0.0%	773,310,000	0.0%	94,483,824	718.5%
Ministry of Science and Technology	2,004,221,445	1,645,121,445	21.8%	1,645,121,445	21.8%	1,157,665,037	73.1%
Ministry of Commerce and Industry	1,164,560,490	1,164,560,490	0.0%	1,164,560,490	0.0%	122,180,466	853.1%
Ministry of Justice	1,986,493,285	5,103,999,687	-61.1%	5,103,999,687	-61.1%	687,869,591	188.8%
Ministry of Budget and Economic Planning	2,041,655,936	2,041,655,936	0.0%	2,041,655,936	0.0%	320,526,370	537.0%
Ministry of Youth and Sports Development	1,544,391,100	1,514,391,100	2.0%	1,539,391,100	0.3%	642,533,118	140.4%
Ministry of Information	1,151,691,469	1,151,691,469	0.0%	1,151,691,469	0.0%	367,108,539	213.7%
#N/A	#N/A	#N/A	0.0%	#N/A	0.0%	#N/A	#N/A
Other Main Orgs	40,048,062,332	68,993,152,353	-42.0%	71,368,152,353	-43.9%	88,367,718,754	-54.7%
Total Expenditure	205,356,934,434	179,398,102,130	14.5%	173,075,912,130	18.7%	142,509,696,723	44.1%

Table 20 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Capital Expenditure

How much have we allocated to each Ministry in 2026 for Capital Expenditure compared to what they were allocated and what they actually spent in 2025?							
Capital Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Finance	3,450,000,000	3,450,000,000		1,193,190,000	189.1%	794,656,611	334.1%
Ministry for Basic Education	44,191,025,780	44,191,025,780		40,501,725,780	9.1%	22,832,197,177	93.5%
Ministry of Works & Transport	58,713,336,180	58,713,336,180		28,536,336,180	105.7%	12,008,651,720	388.9%
Ministry of Health	36,255,451,692	36,255,451,692		25,945,451,692	39.7%	3,191,797,342	1035.9%
Min of Lands and Housing	46,958,484,621	46,958,484,621		72,174,728,977	-34.9%	51,567,018,468	-8.9%
SSG'S Office	20,215,511,200	20,215,511,200		22,082,908,700	-8.5%	16,902,125,589	19.6%
Ministry of Environment	23,077,401,000	23,077,401,000		17,548,401,000	31.5%	8,840,789,132	161.0%
Ministry of Water Resources	17,875,071,174	17,875,071,174		23,555,071,174	-24.1%	11,907,381,412	50.1%
Ministry for Higher Education	6,601,339,751	6,601,339,751		6,707,032,782	-1.6%	2,679,229,618	146.4%
Ministry of Agriculture & Natural Resource	14,867,260,500	14,867,260,500		11,767,260,500	26.3%	7,644,663,790	94.5%
Department of Establishment and Pensions	-	-		-		-	
Department for Security Matters	481,000,000	481,000,000		1,081,000,000	-55.5%	283,237,500	69.8%
Ministry for Women Affairs	7,671,513,620	7,671,513,620		5,656,116,120	35.6%	3,609,479,214	2020.4%
Ministry of Science and Technology	4,813,466,470	4,813,466,470		4,863,466,470	-1.0%	1,800,479,214	166.0%
Ministry of Commerce and Industry	4,892,500,000	4,892,500,000		1,349,500,000	262.5%	880,457,387	455.7%
Ministry of Justice	2,477,170,000	5,607,513,600	-55.8%	4,807,513,600	-48.5%	905,853,254	173.5%
Ministry of Budget and Economic Planning	1,984,090,000	1,984,090,000		1,800,090,000	10.2%	213,873,300	827.7%
Ministry of Youth and Sports Development	2,480,323,681	2,480,323,681		3,030,323,681	-18.1%	282,849,592	776.9%
Ministry of Information	1,490,250,539	1,490,250,539		1,490,250,539		494,338,471	201.5%
#N/A	#N/A	#N/A		#N/A		#N/A	
Other Main Orgs	254,848,395,895	44,713,600,546	470.0%	78,254,963,159	225.7%	36,285,056,034	602.4%
Total Expenditure	553,343,592,103	347,484,040,354	59.2%	353,806,230,354	56.4%	180,200,148,601	207.1%

Table 21 Comparison of Ministerial Budget Provisions with Prior Year (Top 20 Ministries) – Total Expenditure

How much have we allocated to each Ministry in 2026 for Total Expenditure compared to what they were allocated and what they actually spent in 2025?							
Total Expenditure by Ministry (Top 20 Spending Ministries)	2026 Budget	2025 Original Budget		2025 Final Budget		2025 Out-Turn	
		Provision	% Increase/Decrease in 2026 Budget	Provision	% Increase/Decrease in 2026 Budget	Amount	% Increase/Decrease in 2026 Budget
Ministry of Finance	67,509,127,438	23,786,208,180	183.8%	16,006,208,180	321.8%	7,254,483,154	830.6%
Ministry for Basic Education	59,587,625,821	57,987,125,821	2.8%	55,597,825,821	7.2%	31,212,194,328	90.9%
Ministry of Works & Transport	59,393,722,022	59,393,722,022		29,216,722,022	103.3%	12,474,805,752	376.1%
Ministry of Health	52,179,252,083	52,179,252,083		41,869,252,083	24.6%	12,874,578,084	305.3%
Min of Lands and Housing	47,462,781,113	47,986,877,144	-1.1%	73,328,121,500	-35.3%	51,791,037,173	-8.4%
SSG'S Office	31,357,479,893	28,157,479,893	11.4%	28,400,877,393	10.4%	21,755,351,035	44.1%
Ministry of Environment	24,523,772,920	24,523,772,920		18,994,772,920	29.1%	9,480,250,041	158.7%
Ministry of Water Resources	20,324,206,490	20,324,206,490		26,504,206,490	-23.3%	12,918,785,188	57.3%
Ministry for Higher Education	19,154,879,215	19,154,879,215		19,260,572,246	-0.5%	9,281,418,259	106.4%
Ministry of Agriculture & Natural Resource	19,090,588,088	19,090,588,088		15,990,588,088	19.4%	8,201,497,550	132.8%
Department of Establishment and Pensions	16,170,725,333	16,170,725,333		12,670,725,333	27.6%	8,144,861,337	98.5%
Department for Security Matters	10,574,269,858	737,369,858	1334.1%	1,337,369,858	690.7%	4,012,097,483	163.6%
Ministry for Women Affairs	8,444,823,620	8,444,823,620		6,429,426,120	31.3%	456,287,005	1750.8%
Ministry of Science and Technology	6,817,687,915	6,458,587,915	5.6%	6,508,587,915	4.7%	2,967,144,252	129.8%
Ministry of Commerce and Industry	6,057,060,490	6,057,060,490		2,514,060,490	140.9%	1,002,637,853	504.1%
Ministry of Justice	4,463,663,285	10,711,513,287	-58.3%	9,911,513,287	-55.0%	1,593,722,845	180.1%
Ministry of Budget and Economic Planning	4,025,745,936	4,025,745,936		3,841,745,936	4.8%	534,399,670	653.3%
Ministry of Youth and Sports Development	4,024,714,781	3,994,714,781	0.8%	4,569,714,781	-11.9%	925,382,709	334.9%
Ministry of Information	2,641,942,008	2,641,942,008		2,641,942,008		861,447,011	206.7%
#N/A	#N/A	#N/A		#N/A		#N/A	
Other Main Orgs	294,896,458,228	113,706,752,899	159.3%	149,623,115,512	97.1%	124,652,774,787	136.6%
Total Expenditure	758,700,526,538	526,882,142,484	44.0%	526,882,142,484	44.0%	322,709,845,325	135.1%

Section 16

JIMLAR KASAFIN KUDI KAI TSAYE NA MATAKIN FARKO NA ILMI (BASIC)

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	2026 Approved Budget
Support for UBEC activities for the construction, rehabilitation and purchase of chairs and tables for Basic Education schools.	05050125000100 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	854,000,000.00
Construction of SUBEB Permanent site	05050125000200 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	500,000,000.00
Rehabilitation of identified primary schools destroyed by flooding and Erosion	05050125000300 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	205,000,000.00
Procurement and Distribution of Teaching and Learning Materials for Pre-Primary, Primary and JSS levels (EGR Inclusive).	05040225000400 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	500,000,000.00
Procurement of Digital Tablets for Coaches and Mentors for School Monitoring and Mentoring by the SSOs/PQAOS	05050125000500 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	147,378,978.45
Procurement and Distribution of School Statutory and Non Statutory Records to Pre-Primary, Primary and sanitary pads for Upper Basic	05050125000600 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	260,278,560.69
Procurement of Supplementary Reading Materials (SRMs) to all the Primary Schools in the State for P1-P3 Grades	05050125000700 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	150,498,295.91
Development of Dashboard for Data visualization Management and utilization by the decision makers.	05050125000800 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	25,000,000.00
Procurement of Teaching and Learning Materials TLMs for inclusive Education at Primary and JSS to both teachers and pupils respectively.	05050125000900 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	150,000,000.00
Conferences to communities on enrolment, attendance, completion and transition on Basic Education	05010125001000 - Legal, policy, regulations and standards, guidelines and protocols development and reviews	051700300100 - State Universal Basic Education Board (SUBEB)	100,000,000.00
Procurement of Laptops computers (95), tablets (120) to 23 LGEA EMIS officers/Quality Assurance officers, Planning officers and State EMIS Officers/Principal Quality Assurance Officers for Data collection and Reporting.	05060120001100 - ICT equipment, software and expertise	051700300100 - State Universal Basic Education Board (SUBEB)	72,654,300.00
Procurement of chairs and tables for Principal officers of the 23 LGEA	05050225001400 - Furnishing	051700300100 - State Universal Basic Education Board (SUBEB)	195,000,000.00
Procurement of 30 no Laptops Corei7 and 30 no Tablet Samsung Galaxy type A to SUBEB Management	05060125001500 - ICT equipment, software and expertise	051700300100 - State Universal Basic Education Board (SUBEB)	82,500,000.00
Production /Provision of 47,600 copies of the nine years basic Education curriculum of all subjects in both Primary and JSS Schools	05040225001600 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	188,000,000.00
Purchase of 20 no executive chairs and tables for EMIS Office at the SUBEB Head quarters for Data Storage and functionality for Global best practices	05050225001700 - Furnishing	051700300100 - State Universal Basic Education Board (SUBEB)	37,000,000.00
Procurement of Early grade reading,Teaching and Learning Materials for all the Primary Schools in the State.	05040225001900 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	297,500,000.00
Procurement of 185 motorcycles to state, zonal and LGEAs staff for effective schools monitoring and coaching to schools Head teachers and classroom teachers.	05010325002000 - Education sector coordination mechanisms	051700300100 - State Universal Basic Education Board (SUBEB)	200,000,000.00
Procurement of Teaching and Learning Materials for effective learning outcomes across all the educational levels	05040225002100 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	50,000,000.00
Procurement of 40 monitoring vehicles for the SUBEB Directors, zonal officers and the 23 LGEAs Education Secretaries to support Access and improve quality learning outcomes.	05010325002200 - Education sector coordination mechanisms	051700300100 - State Universal Basic Education Board (SUBEB)	300,000,000.00
Procurement of 500 no. each of doorbell, chair lift, voice command devices, TV Ears, medical alert devices to support Special Program for Special Needs Education	05060125002300 - ICT equipment, software and expertise	051700300100 - State Universal Basic Education Board (SUBEB)	30,000,000.00
Provision for Establishment of 3 Centers on Girls Basic Education Skills Acquisition Program and Empowerment Skills tools equipments	05050125002400 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	200,000,000.00
Procurement of 20 nos Hp computer Desktops and Hp Core17 Laptops to the newly ICT office constructed by the SUBEB in collaboration with UBEC for Database storage and reporting mechanism digitally.	05060125002500 - ICT equipment, software and expertise	051700300100 - State Universal Basic Education Board (SUBEB)	18,000,000.00
Renovation of 23 LGEAs Headquarters across the State	05010226000100 - Human and institutional capacity performance management	051700300100 - State Universal Basic Education Board (SUBEB)	90,000,000.00
Procurement and Distribution of 70,000 schools furnitures for all the Education levels	05050226000300 - Furnishing	051700300100 - State Universal Basic Education Board (SUBEB)	100,000,000.00
Provision of 60 WASH facilities such as bukes, jugs, basins, hot and cold running water, garbage can in some selected schools across the basic education level	05050426000100 - Water, sanitation and hygiene	051700300100 - State Universal Basic Education Board (SUBEB)	15,000,000.00
Construction of 230 nos of toilets with 4 apartment across the basic education level in the State	05050126003700 - Schools' infrastructure construction and rehabilitation	051700300100 - State Universal Basic Education Board (SUBEB)	150,000,000.00
Procurement of 55,000 copies of 9 Year Basic National Curriculum for all the Pre Primary, Primary and JSS Schools in the state.	05040226000800 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	45,000,000.00
Procurement of additional 5 laptops, 2 Photocopier machine and 3 Coloured Printers for the Procurement Unit for procurement process of the Board.	05060126001700 - ICT equipment, software and expertise	051700300100 - State Universal Basic Education Board (SUBEB)	25,000,000.00
Purchase and distribution of Entrepreneurship materials to 12 LGEAs for learners self reliance during and after completion of basic education .	05100126000800 - Education Not Elsewhere Classified	051700300100 - State Universal Basic Education Board (SUBEB)	140,000,000.00
Provision of Inclusive Education Materials (Markers, Pen, Scissors, Wheel Chairs, Visual aids, Hearing aids)	05040226000900 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	20,000,000.00
Construction of 3 Mega Schools across 3 Senatorial zones of the State	05040226001000 - Instructional and learning materials	051700300100 - State Universal Basic Education Board (SUBEB)	4,000,000,000.00
TOTAL			9,147,810,135.05

Sokoto State Government 2026 Citizens Budget

JIMLAR KASAFIN KUDI KAI TSAYE NA MATAKIN FARKO NA SASHEN LAFIYA (PRIMARY HEALTHCARE)

Project Name	Full Programme Code and Programme Level Description	Administrative Code and Description	2026 Approved Budget
Construction for the Expansion of State Cold Store	04050124007901 - Functional health facilities	052100300100 - Primary Health Care Development Agency	10,000,000.00
Rehabilitation of PHC Bazaar area Sokoto	04050124008001 - Functional health facilities	052100300100 - Primary Health Care Development Agency	30,000,000.00
Procurement of Medical Equipment such as sterilizers, ECG machine, Oxygen concentrators, Surgical tables, Crutches, Stretchers, Wheelchairs for PHC Bazaar	04050124008101 - Functional health facilities	052100300100 - Primary Health Care Development Agency	20,000,000.00
Provision of support for PHC-MOU activities	04050124008201 - Functional health facilities	052100300100 - Primary Health Care Development Agency	100,000,000.00
Support for Family Planning Programme (Counterpart)	04050124008401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	150,000,000.00
Purchase of cold boxes and vaccine carriers, coolant packs, AD Syringes for Routine Immunization, Child Nutrition and Polyurethane for Contraceptive Services	04050124008501 - Functional health facilities	052100300100 - Primary Health Care Development Agency	200,000,000.00
Support for CHIPS activities in the State	04050124008601 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Construction of Office Space for SSPHCDA	04050124008701 - Functional health facilities	052100300100 - Primary Health Care Development Agency	400,000,000.00
Procurement of 2Nos. Toyota 4WD Hilux for Monitoring & Supervision	04050124008801 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Procurement of 50 Nos. Motorcycles for Monitoring & Supervision	04050124008901 - Functional health facilities	052100300100 - Primary Health Care Development Agency	50,000,000.00
Procurement and Installation of Solar to the Renovated 244 Health Facilities	04050124009001 - Functional health facilities	052100300100 - Primary Health Care Development Agency	1,315,000,000.00
Repairs of Ambulances for 244 Wards across the 23 LGAs	04050124009101 - Functional health facilities	052100300100 - Primary Health Care Development Agency	150,000,000.00
Procurement of 3no. Toyota Hilux and 1no 18 Seater Bus.	04050124009201 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Investment Funds i.e for renovations of 244 ward level health facilities under IMPACT PROJECT	04050124009301 - Functional health facilities	052100300100 - Primary Health Care Development Agency	533,000,000.00
Procurement of 1 no. Toyota 18 seater Bus (IMPACT PROJECT)	04050124009501 - Functional health facilities	052100300100 - Primary Health Care Development Agency	50,000,000.00
Printing of NHMIS Data Tools	04050126006301 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Procurement of Live Saving Drugs and MAMAKIT to 244 PHCs in the State	04050126006401 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Procurement of Essential Drugs to 244 PHCs across the State	04050126006501 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Purchase of 10 no. each of Projectors, Control system, Mixers, Microphones	04050126006601 - Functional health facilities	052100300100 - Primary Health Care Development Agency	100,000,000.00
Development of Bill Board and Information Banners for PHCs across the State	04050126006701 - Functional health facilities	052100300100 - Primary Health Care Development Agency	-
Renovation of PHCs facilities across the State	04050126006801 - Functional health facilities	052100300100 - Primary Health Care Development Agency	2,000,000,000.00
Purchase of 50 sets of executive tables and chairs for SSPHCDA Secretariat	04050126006901 - Functional health facilities	052100300100 - Primary Health Care Development Agency	50,000,000.00
Construction of 10 Maternity waiting Rooms at 3 Senatorial Zones of the State	04050126007001 - Functional health facilities	052100300100 - Primary Health Care Development Agency	100,000,000.00
Procurement of Hospital Beds and Mattresses for PHC facilities in the State	04050126007101 - Functional health facilities	052100300100 - Primary Health Care Development Agency	230,000,000.00
Basic Health Care Provision Funds (BHCF) 25% Counterpart	04050126007201 - Functional health facilities	052100300100 - Primary Health Care Development Agency	109,000,000.00
Procurement of Family Planning consumables for Contraceptive Services such as IUD, IUS, Contraceptive implants, Contraceptive injections, Vaginal ring, Female condoms	04050126007301 - Functional health facilities	052100300100 - Primary Health Care Development Agency	200,000,000.00
TOTAL			5,797,000,000.00

MA'ANAR WASU DAGA CIKIN KALMOMIN DA AKAYI AMFANI DA SU.

ALMOMI	MA'ANA
Deficit	Gibi
Deficit Financing	Hanyar rufe Gibi.
FAAC	Kason da ake samu daga gwamnatin tarayya
Internal Revenue	Kudin da Gwamnatin Jiha ke tarawa na harajin cikin gida
Aids and Grants	Tallafi
Loans	Bashi
Other Receipts	Wasu abubuwa da gwamnati ke iya samu na ba zata
Personnel	Albashi
Overhead	Kudin gudanar da ayyukan gwamnati na yau da kullum
Debt Service	Kudin ruwa na Bashi
Capital Expenditure	Kudin Manyan Ayyukkan more rayuwa
Statutory Allocation	Kasun harajin mai da ake tarawa da rabawa ga gwamnatoci
Derivation	Kudin Ma'adanai
VAT	Harajin da gwamnatin tarayya ke tarawa kan abubuwan chinikayya na yau da kullum