Sokoto State
GOVERNMENT OF NIGERIA

Sokoto State Government

BUDGET IMPLEMENTATION REPORT QUARTER 3, 2026

October 26, 2026

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1 Summary of Performance

1.A Introduction

This Budget Implementation Report for Sokoto State is prepared on quarterly and publish within 30 days from the end of each quarter.

This report includes the original approved budget for the year 2026 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others), the actual expenditures for the quarter Q3, attributed to each organizational unit and balances against each of the revenue and expenditure appropriations.

This Q3 report is assessed against the 2026 Revised budget. The budget was revised to reallocate projected revenues from some underperforming recurrent revenue sources to priority recurrent revenue areas. Similarly, appropriations for underperforming expenditure items were reallocated to priority expenditure areas. These revisions were made without changing the overall size of the approved budget

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

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

This report includes sections 3 and 4 detailed reports on Primary Healthcare and Basic Education expenditures respectively.

The approved budget of **N758,700,526,537.89** was based on the anticipated inflows that are not limited to FAAC Receipts, anticipated internally Generated Revenue but also the expected inflow of discretional and non-discretional inflows.

This Budget Implementation Report is produced by the Office of the Accountant General in collaboration with the Budget Department of the Ministry of Budget and Economic Planning and other Sokoto State Equivalent Stakeholders and is published on Sokoto State website and other related agencies web site.

1.B Revenue Performance

The Sokoto State Budgeted a Total Revenue and other receipts to the tune of **N697,647,786,304.79** for the year 2026 from various sources as revised. The Recurrent Revenue that was projected to be generated during the year is **N502,908,562,804.74** while a total of **N194,739,223,500.05** was expected from Capital Receipts with the projected opening balance of **N61,052,740,233.10** which was carried forward from the year 2025.

The actual Total Revenue generated in the Third quarter was **N113,579,718,155.05 with a cumulative YTD of N249,702,481,877.43** out of which Statutory Allocation had a performance of **49.7%,** while the Internally Generated Revenue has a performance of **20.0%.** The noticeable non-performance of some of the revenue codes was as a result of current restructuring of the tax and non-tax activities. There was no much sales of chemicals and farm produce during the period under review and that mining activities are grossly affected by insecurity. The ongoing review of some tax and non-tax rates is in progress with the State Ministry of Justice. We anticipate significant increase in the MDAs collection in Q4 of 2026 financial year.

Meanwhile, the significant over performance recorded by some MDAs in capital receipts was as a result of significant performance recorded in projects delivery and draw down efforts and commitments of government. This led to the actual inflow from the World Bank exceeding the amount originally projected.

Augmentation and Ecological funds were now corrected, reported and coded independently. Thus, this were corrected on budget amendment.

1.C Recurrent Expenditure Performance

The Recurrent Expenditure is made up of Personnel Costs including Pension and Gratuities, Overheads, and Debt Servicing. The revised estimate of Recurrent expenditure stands at **N225,411,651,722.18** comprising the Personnel Costs of **N76,814,950,670.51** and Other Recurrent **N148,596,701,051.67.**

The actual Q3 Implementation performance for Personnel stood at **N53,837,869,541.11** and other recurrent at **N59,765,931,132.56** all totalling to **N113,603,800,673.68** in Quarter 3. Therefore, the Quarter ended with a total revised budgeted recurrent expenditure performance of **70.1%**. This demonstrated the Government's continued commitment to the welfare of its workforce in payment of salary, pension, gratuity and associated other recurrent expenditure components such as government's running costs and debt servicing.

1.D Capital Expenditure Performance

Sokoto State approved the Capital Expenditure estimate of **N533,288,874,815.71** which stands at **70%** of the total overall budget as revised**.** The Third quarter performance of the capital budget was **N139,257,615,249.37** that is equivalent to **26.1%** of the approved revised budgeted capital expenditure. The low performance is attributed to Procurement process as well as non-discretional funds reimbursement by some major development partners.

1.E Conclusions

The Budget Performance Report for Q3 2026 as at the end of the Third Quarter is reflective of recurrent expenditure i.e personnel, overhead and debt service. The report also covers various on–going and new developmental projects in the State. Some of these include:

1. Construction of Ultra-Modern Lodge for Sokoto State Government.
2. Construction of Road MANDERA – DARIN GURU- JABO Road Project
3. Construction of Road from KAJIJI – SANYINNAWAL Road Project
4. Procurement of Security Infrastructure
5. Repairs and Renovation of Government Technical College Runji Sambo
6. Construction of Classrooms, Offices, Laboratories and Toilets (AGILE PROJECT)
7. Construction and Rehabilitation of Tudun wada and Unguwar Rogo road Network and Asphalt overlay and Reinforced Concrete Slabs
8. Renovation of Academic Core Masjid at Usmanu Danfodiyo University, Sokoto.
9. Purchase of Additional 5th Aircraft for the Caliphate Air Limited
10. Renovation of Ahmed Mai Gero Theater Complex
11. Rehabilitation and Drilling of Complete Package of Solar Boreholes water schemes within Sokoto Metropolis and environs
12. Supply and Installation of Marquee Tents to Sokoto State Government
13. Continuation of Reconstruction of Sokoto of Sokoto Central Market

The Budget Performance Report as at the end of the Third Quarter, therefore, provides a realistic view of the State implementation as at 30th September 2026.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

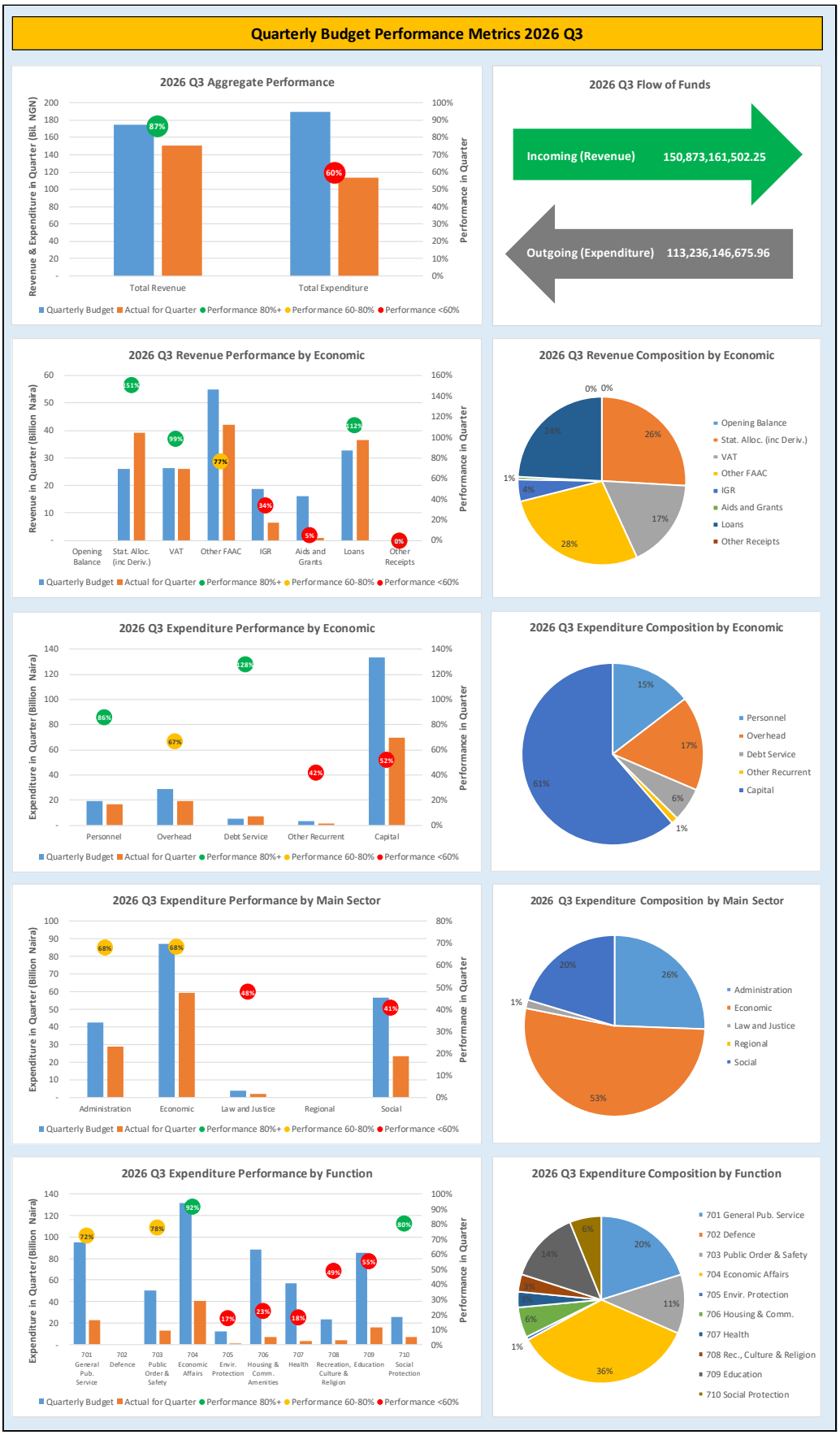
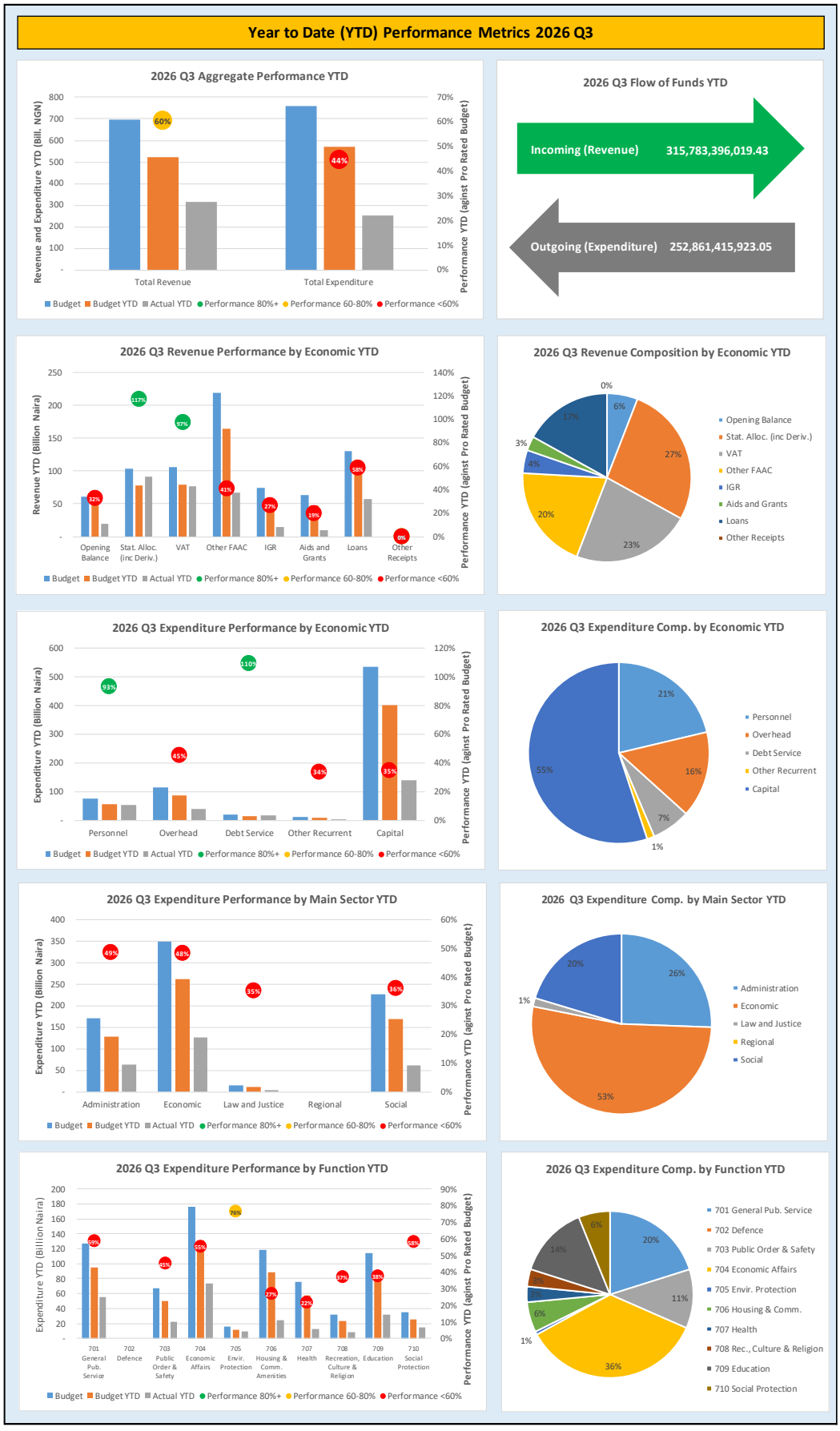


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Sokoto State Government 2026 Q3 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
Opening Balance	**61,052,740,233.10**	**61,052,740,233.10**	**-**	**19,778,081,731.03**	**32.4%**	**41,274,658,502.07**
Recurrent Revenue	**463,833,845,516.99**	**502,908,562,804.74**	**113,579,718,155.05**	**249,702,481,877.43**	**49.7%**	**253,206,080,927.31**
11 - GOVERNMENT SHARE OF FAAC	389,318,830,194.99	428,393,547,482.74	107,229,957,655.86	234,834,716,297.21	54.8%	193,558,831,185.53
12 - INDEPENDENT REVENUE	74,515,015,322.00	74,515,015,322.00	6,349,760,499.19	14,867,765,580.22	20.0%	59,647,249,741.78
Recurrent Expenditure	**205,356,934,434.43**	**225,411,651,722.18**	**43,788,915,049.99**	**113,603,800,673.68**	**50.4%**	**111,807,851,048.51**
21 - PERSONNEL COST (INCLUDING 2201 WHER	70,571,647,882.76	76,814,950,670.51	16,542,238,721.26	53,837,869,541.11	70.1%	22,977,081,129.40
22 - OTHER RECURRENT COSTS (EXCLUDING 2	134,785,286,551.67	148,596,701,051.67	27,246,676,328.73	59,765,931,132.56	40.2%	88,830,769,919.11
Breakdown of Other Recurrent Costs						
2202 - OVERHEAD COST	102,010,586,551.67	114,222,001,051.67	19,050,499,430.01	38,937,371,401.24	34.1%	75,284,629,650.43
OTHER RECURRENT (2203-2209)	32,774,700,000.00	34,374,700,000.00	8,196,176,898.72	20,828,559,731.32	60.6%	13,546,140,268.68
Transfer to Capital Account	**319,529,651,315.66**	**338,549,651,315.66**	**69,790,803,105.06**	**155,876,762,934.79**	**46.0%**	**182,672,888,380.87**
Other Receipts	**233,813,940,787.80**	**194,739,223,500.05**	**37,293,443,347.20**	**66,080,914,142.00**	**33.9%**	**128,658,309,358.05**
13 - AID AND GRANTS	78,919,413,459.96	63,919,413,459.96	800,000,000.00	9,185,146,032.80	14.4%	54,734,267,427.16
14 - CAPITAL DEVELOPMENT FUND (CDF) RECE	154,894,527,327.84	130,819,810,040.09	36,493,443,347.20	56,895,768,109.20	43.5%	73,924,041,930.89
Capital Expenditure	**553,343,592,103.46**	**533,288,874,815.71**	**69,447,231,625.97**	**139,257,615,249.37**	**26.1%**	**394,031,259,566.34**
23 - CAPITAL EXPENDITURE	553,343,592,103.46	533,288,874,815.71	69,447,231,625.97	139,257,615,249.37	26.1%	394,031,259,566.34
Total Revenue (including OB)	**758,700,526,537.89**	**758,700,526,537.89**	**150,873,161,502.25**	**335,561,477,750.46**	**44.2%**	**423,139,048,787.43**
Total Expenditure	**758,700,526,537.89**	**758,700,526,537.89**	**113,236,146,675.96**	**252,861,415,923.05**	**33.3%**	**505,839,110,614.84**

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Total Revenue by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Revenue	*697,647,786,304.79*	*697,647,786,304.79*	*150,873,161,502.25*	*315,783,396,019.43*	*45.3%*	*381,864,390,285.36*
010000000000	**Administration Sector**	**2,822,514,025.00**	**2,822,514,025.00**	**31,190,257.71**	**63,931,257.71**	**2.3%**	**2,758,582,767.29**
011100000000	**Government House**	**204,399,025.00**	**204,399,025.00**	**21,790,000.00**	**37,280,000.00**	**18.2%**	**167,119,025.00**
011101000100	Bureau for Public Procurement and Price Intelligence	160,000,000.00	160,000,000.00	21,190,000.00	35,680,000.00	22.3%	124,320,000.00
011102000100	POVERTY REDUCTION PROGRAMME	44,399,025.00	44,399,025.00	600,000.00	1,600,000.00	3.6%	42,799,025.00
016100000000	**Office of the SSG**	**22,000,000.00**	**22,000,000.00**	**-**	**-**	**0.0%**	**22,000,000.00**
016102100200	Liaison Office ABUJA	22,000,000.00	22,000,000.00	-	-	0.0%	22,000,000.00
012300000000	**Ministry of Information**	**36,055,000.00**	**36,055,000.00**	**185,000.00**	**11,820,000.00**	**32.8%**	**24,235,000.00**
012300100100	Ministry of Information	55,000.00	55,000.00	25,000.00	115,000.00	209.1%	- 60,000.00
012300300100	Sokoto State Rima Television (Rtv)	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
012300400100	Rima Radio	10,000,000.00	10,000,000.00	140,000.00	11,640,000.00	116.4%	- 1,640,000.00
012305500100	State Newspaper Comp.(The PATH)	6,000,000.00	6,000,000.00	20,000.00	65,000.00	1.1%	5,935,000.00
014000000000	**Office of Auditor General**	**200,000.00**	**200,000.00**	**-**	**30,000.00**	**15.0%**	**170,000.00**
014000100100	Office of Auditor General	200,000.00	200,000.00	-	30,000.00	15.0%	170,000.00
014700000000	**Civil Service Commission**	**30,000.00**	**30,000.00**	**1,887,000.00**	**1,911,500.00**	**6371.7%**	**- 1,881,500.00**
014700100100	Civil Service Commission	30,000.00	30,000.00	1,887,000.00	1,911,500.00	6371.7%	- 1,881,500.00
014900000000	**Local Government Service Commission**	**2,000,000.00**	**2,000,000.00**	**-**	**1,150,000.00**	**57.5%**	**850,000.00**
014900100100	Local Government Service Commission	2,000,000.00	2,000,000.00	-	1,150,000.00	57.5%	850,000.00
014800000000	**Sokoto State Independent Electoral Commission**	**30,000,000.00**	**30,000,000.00**	**-**	**-**	**0.0%**	**30,000,000.00**
014800100100	Sokoto State Independent Electoral Commission	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
012400000000	**Ministry for Home Affairs**	**27,830,000.00**	**27,830,000.00**	**7,328,257.71**	**11,739,757.71**	**42.2%**	**16,090,242.29**
012400100100	Ministry for Home Affairs	2,830,000.00	2,830,000.00	2,855,000.00	3,820,000.00	135.0%	- 990,000.00
012400800100	Fire Service	20,000,000.00	20,000,000.00	4,458,257.71	7,844,757.71	39.2%	12,155,242.29
012400900100	Government Printing Press	5,000,000.00	5,000,000.00	15,000.00	75,000.00	1.5%	4,925,000.00
017200000000	**Ministry for Religious Affairs**	**2,500,000,000.00**	**2,500,000,000.00**	**-**	**-**	**0.0%**	**2,500,000,000.00**
017200700100	Zakat and Waqf (Endowment) Agency	2,500,000,000.00	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
020000000000	**Economic Sector**	**564,069,555,613.83**	**579,969,555,613.83**	**113,204,505,891.36**	**267,832,521,518.42**	**46.2%**	**312,137,034,095.41**
021500000000	**Ministry of Agriculture & Natural Resource**	**1,163,300,000.00**	**1,163,300,000.00**	**10,115,430.29**	**11,199,279.19**	**1.0%**	**1,152,100,720.81**
021500100100	Ministry of Agriculture & Natural Resource	1,137,800,000.00	1,137,800,000.00	10,115,430.29	10,639,629.19	0.9%	1,127,160,370.81
021502100100	College of Agriculture Wurno	25,500,000.00	25,500,000.00	-	559,650.00	2.2%	24,940,350.00
022000000000	**Ministry of Finance**	**524,099,859,569.99**	**542,499,859,569.99**	**112,747,902,598.90**	**257,835,480,726.78**	**47.5%**	**284,664,378,843.21**
022000100100	Ministry of Finance	493,908,510,194.99	512,308,510,194.99	107,391,937,655.86	245,398,028,337.24	47.9%	266,910,481,857.75
022000800100	Internal Revenue Service	30,191,349,375.00	30,191,349,375.00	5,355,964,943.04	12,437,452,389.54	41.2%	17,753,896,985.46
022200000000	**Ministry of Commerce and Industry**	**415,760,000.00**	**415,760,000.00**	**72,850,064.21**	**74,254,617.21**	**17.9%**	**341,505,382.79**
022200100100	Ministry of Commerce and Industry	158,440,000.00	158,440,000.00	50,340,000.00	51,667,000.00	32.6%	106,773,000.00
022200200100	Commodity Board	111,320,000.00	111,320,000.00	-	-	0.0%	111,320,000.00
022205100100	Sokoto State SME Development Agency	2,000,000.00	2,000,000.00	59,000.00	78,000.00	3.9%	1,922,000.00
022205500100	Sokoto Central Market	144,000,000.00	144,000,000.00	22,451,064.21	22,509,617.21	15.6%	121,490,382.79
022800000000	**Ministry of Science and Technology**	**90,000.00**	**90,000.00**	**-**	**-**	**0.0%**	**90,000.00**
022800100100	Ministry of Science and Technology	90,000.00	90,000.00	-	-	0.0%	90,000.00
027900000000	**Ministry of Innovation and Digital Economy**	**100,000,000.00**	**100,000,000.00**	**-**	**-**	**0.0%**	**100,000,000.00**
027900100100	Ministry of Innovation and Digital Economy	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
023100000000	**Ministry of Energy and Petroleum Resources**	**12,500,000,000.00**	**10,200,000,000.00**	**-**	**-**	**0.0%**	**10,200,000,000.00**

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
023100100100	Ministry of Energy and Petroleum Resources	12,500,000,000.00	10,200,000,000.00	-	-	0.0%	10,200,000,000.00
023400000000	**Ministry of Works**	**13,587,195,643.84**	**13,587,195,643.84**	**-**	**-**	**0.0%**	**13,587,195,643.84**
023400100100	Ministry of Works	50,990,000.00	50,990,000.00	-	-	0.0%	50,990,000.00
023405700100	Department for Rural Roads	13,536,205,643.84	13,536,205,643.84	-	-	0.0%	13,536,205,643.84
023600000000	**Ministry of Culture & Tourism**	**33,870,400.00**	**33,870,400.00**	**372,680.00**	**419,380.00**	**1.2%**	**33,451,020.00**
023600100100	Ministry of Culture & Tourism	33,845,400.00	33,845,400.00	354,980.00	354,980.00	1.0%	33,490,420.00
023600200100	Waziri Junaidu History and Culture Bureau	25,000.00	25,000.00	17,700.00	64,400.00	257.6%	- 39,400.00
023800000000	**Ministry of Budget and Economic Planning**	**2,265,000,000.00**	**2,065,000,000.00**	**-**	**445,690,544.00**	**21.6%**	**1,619,309,456.00**
023800100100	Ministry of Budget and Economic Planning	2,265,000,000.00	2,065,000,000.00	-	445,690,544.00	21.6%	1,619,309,456.00
023300000000	**Ministry of Solid Minerals and Natural Resources**	**320,000.00**	**320,000.00**	**1,512,500.00**	**1,742,500.00**	**544.5%**	**- 1,422,500.00**
023300100100	Ministry of Solid Minerals and Natural Resources	320,000.00	320,000.00	1,512,500.00	1,742,500.00	544.5%	- 1,422,500.00
025200000000	**Ministry of Water Resources**	**505,500,000.00**	**505,500,000.00**	**131,150,760.00**	**133,550,760.00**	**26.4%**	**371,949,240.00**
025200100100	Ministry of Water Resources	5,500,000.00	5,500,000.00	150,000.00	350,000.00	6.4%	5,150,000.00
025210200100	Water Board	500,000,000.00	500,000,000.00	131,000,760.00	133,200,760.00	26.6%	366,799,240.00
025300000000	**Ministry of Lands and Housing**	**2,386,660,000.00**	**2,386,660,000.00**	**236,201,857.96**	**325,783,711.24**	**13.7%**	**2,060,876,288.76**
025300100100	Min of Lands and Housing	2,301,110,000.00	2,301,110,000.00	226,047,500.00	308,774,353.28	13.4%	1,992,335,646.72
025300500100	Sokoto Urban & Reg. Planning Department	85,550,000.00	85,550,000.00	10,154,357.96	17,009,357.96	19.9%	68,540,642.04
026800000000	**Ministry of Livestocks and Fisheries Development**	**7,012,000,000.00**	**7,012,000,000.00**	**4,400,000.00**	**9,004,400,000.00**	**128.4%**	**- 1,992,400,000.00**
026800100100	Ministry of Livestock and Fisheries Development	7,012,000,000.00	7,012,000,000.00	4,400,000.00	9,004,400,000.00	128.4%	- 1,992,400,000.00
030000000000	**Law and Justice**	**322,517,500.00**	**322,517,500.00**	**5,143,150.00**	**19,450,889.96**	**6.0%**	**303,066,610.04**
031800000000	**State Judiciary**	**63,220,000.00**	**63,220,000.00**	**4,993,150.00**	**15,654,989.96**	**24.8%**	**47,565,010.04**
031801100100	JUDICIAL SERVICE COMMISSION	110,000.00	110,000.00	15,000.00	15,000.00	13.6%	95,000.00
031805100100	State High Court	35,555,000.00	35,555,000.00	3,857,150.00	12,441,339.96	35.0%	23,113,660.04
031805500100	Shari'a Court of Appeal	27,555,000.00	27,555,000.00	1,121,000.00	3,198,650.00	11.6%	24,356,350.00
032600000000	**Ministry of Justice**	**259,297,500.00**	**259,297,500.00**	**150,000.00**	**3,795,900.00**	**1.5%**	**255,501,600.00**
032600100100	Ministry of Justice	28,600,000.00	28,600,000.00	150,000.00	2,571,000.00	9.0%	26,029,000.00
032600200100	Law Reform Commission	27,500.00	27,500.00	-	-	0.0%	27,500.00
032600600500	Sokoto College of Legal & Islamic St.	230,670,000.00	230,670,000.00	-	1,224,900.00	0.5%	229,445,100.00
050000000000	**Social Sector**	**130,433,199,165.96**	**114,533,199,165.96**	**37,632,322,203.18**	**47,867,492,353.34**	**41.8%**	**66,665,706,812.62**
051300000000	**Ministry of Youth and Sports Development**	**36,080,000.00**	**36,080,000.00**	**-**	**700,000.00**	**1.9%**	**35,380,000.00**
051300100100	Ministry of Youth and Sports Development	36,080,000.00	36,080,000.00	-	700,000.00	1.9%	35,380,000.00
051400000000	**Ministry for Women Affairs**	**7,366,906,730.00**	**7,366,906,730.00**	**97,500.00**	**4,146,097,500.00**	**56.3%**	**3,220,809,230.00**
051400100100	Ministry for Women Affairs	7,366,906,730.00	7,366,906,730.00	97,500.00	4,146,097,500.00	56.3%	3,220,809,230.00
051700000000	**Ministry of Education**	**20,543,624,000.00**	**20,543,624,000.00**	**11,339,164,347.20**	**11,737,754,591.20**	**57.1%**	**8,805,869,408.80**
051700100100	Ministry for Basic Education	15,775,000,000.00	15,775,000,000.00	11,339,164,347.20	11,737,754,591.20	74.4%	4,037,245,408.80
051700260100	Sultan Maccido Institute for Qur'anic & General Studies	67,914,000.00	67,914,000.00	-	-	0.0%	67,914,000.00
051700300100	State Universal Basic Education Board (SUBEB)	4,700,055,000.00	4,700,055,000.00	-	-	0.0%	4,700,055,000.00
051700800100	State Library Board	55,000.00	55,000.00	-	-	0.0%	55,000.00
051705400200	Teachers Service Board(Secondary Edu. Board)	200,000.00	200,000.00	-	-	0.0%	200,000.00
051705800100	Arabic and Islamic Education Board	400,000.00	400,000.00	-	-	0.0%	400,000.00
056900000000	**Ministry for Higher Education**	**8,801,537,362.66**	**8,801,537,362.66**	**1,086,218,876.14**	**1,410,821,165.14**	**16.0%**	**7,390,716,197.52**
056900100100	Ministry for Higher Education	7,855,562,362.66	7,855,562,362.66	807,894,185.14	816,493,185.14	10.4%	7,039,069,177.52
056900300100	Shehu Shagari College of Education Sokoto	230,670,000.00	230,670,000.00	4,690,970.00	63,932,940.00	27.7%	166,737,060.00
056900400100	Sokoto State University	315,000,000.00	315,000,000.00	22,962,990.00	158,492,700.00	50.3%	156,507,300.00
056900500100	State college of basic and remedial studies	24,805,000.00	24,805,000.00	4,103,050.00	4,580,650.00	18.5%	20,224,350.00
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	371,000,000.00	371,000,000.00	246,567,681.00	367,321,690.00	99.0%	3,678,310.00
056905500100	Sokoto State Scholarship and Students Matters	4,500,000.00	4,500,000.00	-	-	0.0%	4,500,000.00
052100000000	**Ministry of Health**	**73,096,545,731.30**	**57,196,545,731.30**	**48,529,331.61**	**71,467,690.83**	**0.1%**	**57,125,078,040.47**
052100100100	Ministry of Health	72,414,531,691.30	56,514,531,691.30	4,345,781.61	9,930,732.83	0.0%	56,504,600,958.47
052100300100	Primary Health Care Development Agency	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
052102600100	Specialist Hospital	2,000,000.00	2,000,000.00	-	115,000.00	5.8%	1,885,000.00
052102600300	Infectious Diseases Hospital Amanawa	10,000,000.00	10,000,000.00	-	145,000.00	1.5%	9,855,000.00
052104100100	Orthopedic Hospital Wamakko	2,500,000.00	2,500,000.00	744,000.00	1,666,500.00	66.7%	833,500.00
052110400100	College of Nursing Sciences Sokoto	48,014,040.00	48,014,040.00	24,697,550.00	38,012,900.00	79.2%	10,001,140.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
052110400200	College of Nursing Sciences, Tambuwal	37,500,000.00	37,500,000.00	11,912,000.00	13,867,558.00	37.0%	23,632,442.00
052110600100	Sultan AbdulRahman College of H/Tech.	182,000,000.00	182,000,000.00	6,830,000.00	7,730,000.00	4.2%	174,270,000.00
053500000000	**Ministry of Environment**	**13,527,152,500.00**	**13,527,152,500.00**	**25,158,312,148.23**	**30,500,651,406.17**	**225.5%**	**- 16,973,498,906.17**
053500100100	Ministry of Environment	13,501,302,500.00	13,501,302,500.00	25,156,320,000.00	30,492,270,518.00	225.8%	- 16,990,968,018.00
053500200100	Parks and Gardens Agency	12,650,000.00	12,650,000.00	-	-	0.0%	12,650,000.00
053501600100	State Environmental Protection Agency	13,200,000.00	13,200,000.00	1,992,148.23	8,380,888.17	63.5%	4,819,111.83
055600000000	**Ministry of Social Welfare & Community Development**	**7,061,352,842.00**	**7,061,352,842.00**	**-**	**-**	**0.0%**	**7,061,352,842.00**
055600100100	Ministry of Humanitarian Affairs & Social Welfare	7,061,352,842.00	7,061,352,842.00	-	-	0.0%	7,061,352,842.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
1	*REVENUE*	*697,647,786,304.79*	*697,647,786,304.79*	*150,873,161,502.25*	*315,783,396,019.43*	*45.3%*	*381,864,390,285.36*
11	*GOVERNMENT SHARE OF FAAC*	*389,318,830,194.99*	*428,393,547,482.74*	*107,229,957,655.86*	*234,834,716,297.21*	*54.8%*	*193,558,831,185.53*
1101	**GOVERNMENT SHARE OF FAAC**	***389,318,830,194.99***	***428,393,547,482.74***	***107,229,957,655.86***	***234,834,716,297.21***	***54.8%***	***193,558,831,185.53***
110101	**STATE GOVERNMENT SHARE OF STATUTORY REVENUES**	**93,000,000,000.00**	**103,500,000,000.00**	**39,081,010,297.08**	**90,997,899,417.79**	**87.9%**	**12,502,100,582.21**
11010101	STATUTORY ALLOCATION	93,000,000,000.00	103,500,000,000.00	39,081,010,297.08	90,997,899,417.79	87.9%	12,502,100,582.21
110102	**STATE GOVERNMENT SHARE OF VAT**	**98,760,810,194.99**	**105,435,527,482.74**	**26,025,269,528.15**	**76,618,861,416.89**	**72.7%**	**28,816,666,065.85**
11010201	SHARE OF VAT	98,760,810,194.99	105,435,527,482.74	26,025,269,528.15	76,618,861,416.89	72.7%	28,816,666,065.85
110103	**STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES**	**197,558,020,000.00**	**219,458,020,000.00**	**42,123,677,830.63**	**67,217,955,462.53**	**30.6%**	**152,240,064,537.47**
11010301	Excess Crude	12,000,000,000.00	12,000,000,000.00	-	-	0.0%	12,000,000,000.00
11010304	Ecological Funds	-	-	1,053,081,115.79	1,053,081,115.79		- 1,053,081,115.79
11010305	Electronics Money Transfer LEVY (EMTL)	4,000,000,000.00	4,000,000,000.00	-	434,111,268.68	10.9%	3,565,888,731.32
11010306	Forex Equalization-Mineral	4,000,000,000.00	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
11010307	Forex Equalization- Non-Mineral	2,000,000,000.00	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
11010308	Solid Minerals	1,500,000,000.00	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
11010311	NLNG Dividend	44,159,000,000.00	38,159,000,000.00	-	-	0.0%	38,159,000,000.00
11010313	State Infrastructure & Security	50,000,000,000.00	90,000,000,000.00	33,000,000,000.00	45,500,000,000.00	50.6%	44,500,000,000.00
11010314	Signature Bonus.	6,000,000,000.00	6,000,000,000.00	-	-	0.0%	6,000,000,000.00
11010315	Budget Augumentation	-	-	1,511,281,229.08	1,511,281,229.08		- 1,511,281,229.08
11010399	Other FAAC Distribution	73,899,020,000.00	61,799,020,000.00	6,559,315,485.76	18,719,481,848.98	30.3%	43,079,538,151.02
12	*INDEPENDENT REVENUE*	*74,515,015,322.00*	*74,515,015,322.00*	*6,349,760,499.19*	*14,867,765,580.22*	*20.0%*	*59,647,249,741.78*
1201	**TAX REVENUE**	***55,608,696,500.00***	***55,608,696,500.00***	***5,233,797,259.91***	***12,448,636,648.73***	***22.4%***	***43,160,059,851.27***
120101	**PERSONAL TAXES**	**37,496,858,875.00**	**37,496,858,875.00**	**3,442,032,769.91**	**7,571,460,327.59**	**20.2%**	**29,925,398,547.41**
12010101	PERSONAL TAXES	14,001,100,000.00	14,001,100,000.00	3,381,057,769.91	7,494,777,327.59	53.5%	6,506,322,672.41
12010102	Direct Assesment	495,758,875.00	495,758,875.00	60,975,000.00	76,683,000.00	15.5%	419,075,875.00
12010104	IPPIS - PAYE Refund FG	23,000,000,000.00	23,000,000,000.00	-	-	0.0%	23,000,000,000.00
120103	**OTHER TAXES**	**18,111,837,625.00**	**18,111,837,625.00**	**1,791,764,490.00**	**4,877,176,321.14**	**26.9%**	**13,234,661,303.86**
12010303	WITHHOLDING TAX	3,030,837,500.00	3,030,837,500.00	1,171,247,490.00	2,658,891,743.82	87.7%	371,945,756.18
12010304	STAMP DUTY	500,000,000.00	500,000,000.00	51,433,500.00	64,857,530.00	13.0%	435,142,470.00
12010305	POOL BETTING TAX	10,063,750.00	10,063,750.00	3,670,000.00	5,965,000.00	59.3%	4,098,750.00
12010306	DEVELOPMENT TAX	6,768,563,750.00	6,768,563,750.00	16,565,000.00	222,703,597.32	3.3%	6,545,860,152.68
12010307	CAPITAL GAIN TAX	18,191,250.00	18,191,250.00	7,869,500.00	8,919,500.00	49.0%	9,271,750.00
12010308	LIVESTOCK TAX	10,606,375.00	10,606,375.00	1,498,000.00	4,282,000.00	40.4%	6,324,375.00
12010310	Other Tax Audit	6,252,375,000.00	6,252,375,000.00	500,000,000.00	1,800,000,000.00	28.8%	4,452,375,000.00
12010311	Hotel Consumption tax	1,521,200,000.00	1,521,200,000.00	39,481,000.00	111,556,950.00	7.3%	1,409,643,050.00
1202	**NON-TAX REVENUE**	***18,906,318,822.00***	***18,906,318,822.00***	***1,115,963,239.28***	***2,419,128,931.49***	***12.8%***	***16,487,189,890.51***
120201	**LICENCES - GENERAL**	**478,679,827.00**	**478,679,827.00**	**97,409,372.79**	**175,516,129.01**	**36.7%**	**303,163,697.99**
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	1,500,000.00	1,500,000.00	1,410,000.00	1,410,000.00	94.0%	90,000.00
12020109	REGISTATION OF VOLUNTARY ORGANIZATIONS	25,000,000.00	25,000,000.00	-	250,000.00	1.0%	24,750,000.00
12020112	BRICKMAKING, etc LICENSE	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020113	CART LICENSES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020115	CATTLE DEALER LICENSES	2,000,000.00	2,000,000.00	590,000.00	590,000.00	29.5%	1,410,000.00
12020116	DRIED FISH & MEAT LICENSES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020118	PET (DOG) LICENSES	1,250,000.00	1,250,000.00	-	-	0.0%	1,250,000.00
12020119	FISHING PERMITS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
12020122	PRODUCE BUYING LICENSES	220,000.00	220,000.00	-	-	0.0%	220,000.00
12020127	BOREHOLE DRILLING LICENSES	5,500,000.00	5,500,000.00	150,000.00	350,000.00	6.4%	5,150,000.00
12020128	POOL BETTING & CASINO LICENSES/GAMING	2,750,000.00	2,750,000.00	2,855,000.00	3,685,000.00	134.0%	- 935,000.00
12020129	CINEMATOGRAPH LICENSES	2,545,200.00	2,545,200.00	125,000.00	125,000.00	4.9%	2,420,200.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020131	MOTOR VEHICLE LICENSES	304,400,250.00	304,400,250.00	72,486,091.18	115,675,846.18	38.0%	188,724,403.82
12020132	DRIVERS' LICENSES	43,052,625.00	43,052,625.00	8,185,000.00	21,144,400.00	49.1%	21,908,225.00
12020133	PATENT MEDICINE & DRUG STORES LICENSES	15,000,000.00	15,000,000.00	2,510,781.61	4,834,382.83	32.2%	10,165,617.17
12020134	PRIVATE SCHOOLS LICENSES	45,000,000.00	45,000,000.00	9,097,500.00	27,451,500.00	61.0%	17,548,500.00
12020136	HEALTH FACILITIES LICENSES	5,711,752.00	5,711,752.00	-	-	0.0%	5,711,752.00
12020139	Hides and Skins Buyers License	500,000.00	500,000.00	-	-	0.0%	500,000.00
12020140	Hides and Skins Premises License	250,000.00	250,000.00	-	-	0.0%	250,000.00
120202	**MINING RENTS**	**320,000.00**	**320,000.00**	**1,512,500.00**	**1,742,500.00**	**544.5%**	**- 1,422,500.00**
12020204	FEES FOR QUARRYING LEASES & QUARRYING LICENSES	320,000.00	320,000.00	1,512,500.00	1,742,500.00	544.5%	- 1,422,500.00
120204	**FEES - GENERAL**	**7,881,567,470.00**	**7,881,567,470.00**	**796,812,902.83**	**1,229,236,976.30**	**15.6%**	**6,652,330,493.70**
12020401	COURT FEES	37,055,000.00	37,055,000.00	4,567,150.00	10,096,639.96	27.2%	26,958,360.04
12020404	TRADE UNION FEES	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
12020409	WEIGHTS & MEASURE FEES	550,000.00	550,000.00	-	-	0.0%	550,000.00
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	2,545,200.00	2,545,200.00	229,980.00	229,980.00	9.0%	2,315,220.00
12020415	TRADE TESTING FEES	55,000.00	55,000.00	-	-	0.0%	55,000.00
12020417	CONTRACTOR REGISTRATION FEES	50,550,000.00	50,550,000.00	9,200,000.00	16,375,000.00	32.4%	34,175,000.00
12020418	MARRIAGE/ DIVORCE FEES	67,500.00	67,500.00	-	135,000.00	200.0%	- 67,500.00
12020424	ACCREDITATION FEES	7,610,000.00	7,610,000.00	1,334,000.00	1,353,000.00	17.8%	6,257,000.00
12020427	TENDER FEES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
12020428	FIRE SAFETY CERTIFICATE FEES	20,000,000.00	20,000,000.00	4,458,257.71	7,844,757.71	39.2%	12,155,242.29
12020430	PROFESSIONAL REGISTRATION FEES	305,136,730.00	305,136,730.00	15,192,500.00	28,014,850.00	9.2%	277,121,880.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	367,500.00	367,500.00	-	-	0.0%	367,500.00
12020436	BILL BOARD ADVERTISEMENT FEES	30,000,000.00	30,000,000.00	6,083,000.00	11,607,000.00	38.7%	18,393,000.00
12020437	DEEDS REGISTRATION FEES	160,000,000.00	160,000,000.00	5,343,500.00	6,258,500.00	3.9%	153,741,500.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	133,750,000.00	133,750,000.00	41,441,357.96	55,677,675.21	41.6%	78,072,324.79
12020440	MEDICAL CONSULTANCY FEES	550,000.00	550,000.00	-	-	0.0%	550,000.00
12020441	LABORATORY FEES	165,000.00	165,000.00	-	-	0.0%	165,000.00
12020442	ASSOCIATION FEES	7,500,000.00	7,500,000.00	-	-	0.0%	7,500,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	27,500.00	27,500.00	-	-	0.0%	27,500.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	2,500,000.00	2,500,000.00	2,400,000.00	2,400,000.00	96.0%	100,000.00
12020447	LAND USE FEES	600,000,000.00	600,000,000.00	129,237,500.00	165,709,374.26	27.6%	434,290,625.74
12020448	DEVELOPMENT LEVIES	300,000.00	300,000.00	-	-	0.0%	300,000.00
12020449	BUSINESS/TRADE OPERATING FEES	364,165,000.00	364,165,000.00	66,881,064.21	69,382,617.21	19.1%	294,782,382.79
12020450	INSPECTION FEES	3,067,500.00	3,067,500.00	-	1,365,000.00	44.5%	1,702,500.00
12020451	TIMBER & FOREST FEES	892,500.00	892,500.00	-	-	0.0%	892,500.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	1,348,108,040.00	1,348,108,040.00	319,972,241.00	649,641,730.00	48.2%	698,466,310.00
12020453	APPLICATIONS FEES	168,055,000.00	168,055,000.00	9,040,000.00	14,140,000.00	8.4%	153,915,000.00
12020455	Water Charge Fees	500,000,000.00	500,000,000.00	131,000,760.00	133,200,760.00	26.6%	366,799,240.00
12020456	Cutting of Roads	15,550,000.00	15,550,000.00	-	-	0.0%	15,550,000.00
12020457	HOSTEL ACCOMODATION FEES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
12020458	HAULAGE FEES	4,000,000,000.00	4,000,000,000.00	50,431,591.95	55,805,091.95	1.4%	3,944,194,908.05
120205	**FINES - GENERAL**	**59,000,000.00**	**59,000,000.00**	**886,000.00**	**6,573,350.00**	**11.1%**	**52,426,650.00**
12020501	FINES/PENALTIES	59,000,000.00	59,000,000.00	886,000.00	6,573,350.00	11.1%	52,426,650.00
120206	**SALES - GENERAL**	**4,458,997,500.00**	**4,458,997,500.00**	**16,783,615.43**	**187,492,471.68**	**4.2%**	**4,271,505,028.32**
12020601	SALES OF JOURNAL & PUBLICATIONS	6,605,000.00	6,605,000.00	45,000.00	740,000.00	11.2%	5,865,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	66,500,000.00	66,500,000.00	-	-	0.0%	66,500,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	74,540,000.00	74,540,000.00	2,396,500.00	2,396,500.00	3.2%	72,143,500.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	1,126,800,000.00	1,126,800,000.00	5,795,430.29	5,795,430.29	0.5%	1,121,004,569.71
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	2,645,930,000.00	2,645,930,000.00	4,320,000.00	4,844,198.90	0.2%	2,641,085,801.10
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
12020614	SALES OF GOVT. BUILDINGS	200,000,000.00	200,000,000.00	-	162,840,899.35	81.4%	37,159,100.65
12020616	SALES OF OTHER FORMS	178,622,500.00	178,622,500.00	4,226,685.14	10,875,443.14	6.1%	167,747,056.86
120207	**EARNINGS -GENERAL**	**687,004,025.00**	**687,004,025.00**	**139,443,848.23**	**754,234,004.50**	**109.8%**	**- 67,229,979.50**

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
12020701	EARNINGS FROM CONSULTANCY SERVICES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	220,000.00	220,000.00	-	-	0.0%	220,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	22,000,000.00	22,000,000.00	-	-	0.0%	22,000,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	5,600,000.00	5,600,000.00	1,094,000.00	2,131,500.00	38.1%	3,468,500.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	12,650,000.00	12,650,000.00	-	-	0.0%	12,650,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	55,000.00	55,000.00	-	-	0.0%	55,000.00
12020710	EARNINGS FROM GUEST HOUSES	33,000,000.00	33,000,000.00	6,230,000.00	6,230,000.00	18.9%	26,770,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	590,424,025.00	590,424,025.00	132,119,848.23	745,872,504.50	126.3%	- 155,448,479.50
12020712	EARNINGS FROM USE OF LIBRARY	3,055,000.00	3,055,000.00	-	-	0.0%	3,055,000.00
120208	**RENT ON GOVERNMENT BUILDINGS - GENERAL**	**47,000,000.00**	**47,000,000.00**	**1,745,000.00**	**2,680,000.00**	**5.7%**	**44,320,000.00**
12020801	RENT ON GOVT.QUARTERS	33,000,000.00	33,000,000.00	1,745,000.00	2,430,000.00	7.4%	30,570,000.00
12020803	RENT ON GOVT BUILDINGS	14,000,000.00	14,000,000.00	-	250,000.00	1.8%	13,750,000.00
120209	**RENT ON LAND & OTHERS - GENERAL**	**193,750,000.00**	**193,750,000.00**	**28,760,000.00**	**29,043,500.00**	**15.0%**	**164,706,500.00**
12020901	RENT ON GOVT. LAND	173,750,000.00	173,750,000.00	28,055,000.00	28,338,500.00	16.3%	145,411,500.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	20,000,000.00	20,000,000.00	705,000.00	705,000.00	3.5%	19,295,000.00
120210	**REPAYMENTS - GENERAL**	**5,000,000,000.00**	**5,000,000,000.00**	**-**	**-**	**0.0%**	**5,000,000,000.00**
12021006	REFUNDS	5,000,000,000.00	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
120211	**INVESTMENT INCOME**	**100,000,000.00**	**100,000,000.00**	**32,610,000.00**	**32,610,000.00**	**32.6%**	**67,390,000.00**
12021103	OTHER INVESTMENT INCOME	100,000,000.00	100,000,000.00	32,610,000.00	32,610,000.00	32.6%	67,390,000.00
13	***AID AND GRANTS***	***78,919,413,459.96***	***63,919,413,459.96***	***800,000,000.00***	***9,185,146,032.80***	***14.4%***	***54,734,267,427.16***
1301	**AID**	***2,500,000,000.00***	***2,500,000,000.00***	**-**	**-**	***0.0%***	***2,500,000,000.00***
130102	**FOREIGN AID**	**2,500,000,000.00**	**2,500,000,000.00**	**-**	**-**	**0.0%**	**2,500,000,000.00**
13010202	CAPITAL FOREIGN AID	2,500,000,000.00	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
1302	**GRANTS**	***76,419,413,459.96***	***61,419,413,459.96***	***800,000,000.00***	***9,185,146,032.80***	***15.0%***	***52,234,267,427.16***
130201	**DOMESTIC GRANTS**	**39,779,413,459.96**	**39,579,413,459.96**	**800,000,000.00**	**800,000,000.00**	**2.0%**	**38,779,413,459.96**
13020101	CURRENT GRANTS FROM FGN	154,000,000.00	154,000,000.00	-	-	0.0%	154,000,000.00
13020102	CAPITAL GRANTS FROM FGN	13,415,562,362.66	13,215,562,362.66	800,000,000.00	800,000,000.00	6.1%	12,415,562,362.66
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	25,209,851,097.30	25,209,851,097.30	-	-	0.0%	25,209,851,097.30
130202	**FOREIGN GRANTS**	**36,640,000,000.00**	**21,840,000,000.00**	**-**	**8,385,146,032.80**	**38.4%**	**13,454,853,967.20**
13020201	CURRENT FOREIGN GRANTS	385,000,000.00	385,000,000.00	-	107,926,400.00	28.0%	277,073,600.00
13020202	CAPITAL FOREIGN GRANTS	36,255,000,000.00	21,455,000,000.00	-	8,277,219,632.80	38.6%	13,177,780,367.20
14	***CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS***	***154,894,527,327.84***	***130,819,810,040.09***	***36,493,443,347.20***	***56,895,768,109.20***	***43.5%***	***73,924,041,930.89***
1403	**LOANS/ BORROWINGS RECEIPT**	***154,894,527,327.84***	***130,819,810,040.09***	***36,493,443,347.20***	***56,895,768,109.20***	***43.5%***	***73,924,041,930.89***
140302	**INTERNATIONAL LOANS/ BORROWINGS RECEIPT**	**154,894,527,327.84**	**130,819,810,040.09**	**36,493,443,347.20**	**56,895,768,109.20**	**43.5%**	**73,924,041,930.89**
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	154,894,527,327.84	130,819,810,040.09	36,493,443,347.20	56,895,768,109.20	43.5%	73,924,041,930.89

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*758,700,526,537.89*	*758,700,526,537.89*	*113,236,146,675.96*	*252,861,415,923.05*	*33.3%*	*505,839,110,614.84*
010000000000	**Administration Sector**	**149,520,159,164.77**	**170,519,659,164.77**	**28,967,041,708.16**	**62,218,877,104.36**	**36.5%**	**108,300,782,060.41**
011100000000	**Government House**	**18,527,180,961.21**	**18,593,780,961.21**	**4,622,492,860.30**	**8,363,460,289.29**	**45.0%**	**10,230,320,671.92**
011100100100	Government House	3,973,452,299.86	4,002,452,299.86	787,589,632.50	2,742,286,334.94	68.5%	1,260,165,964.92
011100100200	Office of the Deputy Governor	1,710,926,470.00	1,716,426,470.00	225,338,589.50	745,291,518.49	43.4%	971,134,951.51
011100900100	UNDP	123,000,000.00	123,000,000.00	-	-	0.0%	123,000,000.00
011100800100	State Emergency Management Agency (SEMA)	1,324,300,000.00	2,328,700,000.00	837,283,662.50	1,388,234,587.50	59.6%	940,465,412.50
011101000100	Bureau for Public Procurement and Price Intelligence	81,758,005.00	81,758,005.00	2,179,505.76	7,038,517.28	8.6%	74,719,487.72
011102000100	POVERTY REDUCTION PROGRAMME	2,240,289,900.00	2,242,789,900.00	41,816,601.21	63,449,803.63	2.8%	2,179,340,096.37
011103300100	SOSACAT	129,954,320.00	135,954,320.00	8,020,950.28	24,062,850.84	17.7%	111,891,469.16
011103500200	Primary School Staff Pension Board	60,338,250.00	70,338,250.00	12,070,149.93	36,210,449.78	51.5%	34,127,800.22
011103700100	Pilgrims Welfare Agency	5,091,161,716.35	4,600,361,716.35	2,707,593,768.63	3,352,086,226.83	72.9%	1,248,275,489.52
011103800100	Department for Special Projects	2,697,000,000.00	2,197,000,000.00	600,000.00	4,800,000.00	0.2%	2,192,200,000.00
011103900100	Office of the Special Adviser on Administration and Legal Matters	1,095,000,000.00	1,095,000,000.00	-	-	0.0%	1,095,000,000.00
016700000000	**Ministry for Special Duties**	**829,500,000.00**	**831,000,000.00**	**12,103,106.59**	**53,909,319.78**	**6.5%**	**777,090,680.22**
016700100100	Ministry for Special Duties	829,500,000.00	831,000,000.00	12,103,106.59	53,909,319.78	6.5%	777,090,680.22
016100000000	**Office of the SSG**	**40,400,559,692.83**	**45,704,059,692.83**	**6,825,286,197.06**	**12,535,619,896.13**	**27.4%**	**33,168,439,796.70**
016100100100	SSG's Office	34,452,060,900.00	39,752,060,900.00	6,776,122,107.12	12,364,930,426.31	31.1%	27,387,130,473.69
016102100200	Liaison Office ABUJA	87,178,792.83	90,678,792.83	15,637,689.94	46,913,069.82	51.7%	43,765,723.01
016102100400	NGOs and Donors Agency	164,500,000.00	164,500,000.00	26,386,400.00	33,686,400.00	20.5%	130,813,600.00
016102100500	Department for Human Rights	94,800,000.00	94,800,000.00	-	2,500,000.00	2.6%	92,300,000.00
016102100600	Community and Social Development Agency	1,400,000,000.00	1,400,000,000.00	-	200,000.00	0.0%	1,399,800,000.00
016102100700	Department for Resident Community and Advocacy	937,000,000.00	937,000,000.00	5,240,000.00	67,740,000.00	7.2%	869,260,000.00
016102100800	Department for IDPs Matters	3,265,020,000.00	3,265,020,000.00	1,900,000.00	19,650,000.00	0.6%	3,245,370,000.00
011200000000	**Sokoto State House of Assembly**	**12,257,369,417.24**	**12,257,369,417.24**	**723,149,522.38**	**2,490,748,567.13**	**20.3%**	**9,766,620,850.11**
011200300100	Sokoto State House of Assembly	11,623,090,624.41	11,623,090,624.41	706,529,538.95	2,440,888,616.86	21.0%	9,182,202,007.55
011200400100	House of Assembly Service Commission	634,278,792.83	634,278,792.83	16,619,983.43	49,859,950.28	7.9%	584,418,842.55
012300000000	**Ministry of Information**	**2,481,546,024.24**	**2,856,446,024.24**	**353,402,500.49**	**1,168,352,879.51**	**40.9%**	**1,688,093,144.73**
012300100100	Ministry of Information	1,581,398,310.12	1,829,354,899.12	251,158,879.71	861,372,017.18	47.1%	967,982,881.94
012300300100	Sokoto State Rima Television (Rtv)	149,822,992.60	184,822,992.60	33,627,466.86	100,882,400.59	54.6%	83,940,592.01
012300400100	Rima Radio	450,747,563.02	499,690,974.02	39,933,900.25	119,801,700.74	24.0%	379,889,273.28
012305500100	State Newspaper Comp.(The PATH)	299,577,158.50	342,577,158.50	28,682,253.67	86,296,761.00	25.2%	256,280,397.50
012500000000	**Office of Head of Service**	**10,435,734,490.64**	**8,460,734,490.64**	**1,442,692,650.02**	**3,936,631,950.07**	**46.5%**	**4,524,102,540.57**
012500100100	Office of Head of Service	10,340,734,490.64	8,365,734,490.64	1,442,692,650.02	3,936,631,950.07	47.1%	4,429,102,540.57
012500100200	Sokoto State Public Service Institute	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00
014000000000	**Office of Auditor General**	**606,837,188.04**	**636,139,975.79**	**112,445,939.95**	**343,537,819.86**	**54.0%**	**292,602,155.93**
014000100100	Office of Auditor General	421,267,209.02	440,569,996.77	82,863,654.17	254,790,962.50	57.8%	185,779,034.27
014000200100	Local Government Audit	185,569,979.02	195,569,979.02	29,582,285.79	88,746,857.36	45.4%	106,823,121.66
014700000000	**Civil Service Commission**	**403,144,241.41**	**408,144,241.41**	**54,116,260.34**	**195,537,098.52**	**47.9%**	**212,607,142.89**
014700100100	Civil Service Commission	403,144,241.41	408,144,241.41	54,116,260.34	195,537,098.52	47.9%	212,607,142.89
014900000000	**Local Government Service Commission**	**746,518,620.68**	**755,518,620.68**	**33,200,738.38**	**99,602,215.15**	**13.2%**	**655,916,405.53**
014900100100	Local Government Service Commission	398,842,129.68	407,842,129.68	22,073,276.48	66,219,829.44	16.2%	341,622,300.24
014903500100	Local Government Pension Board	347,676,491.00	347,676,491.00	11,127,461.90	33,382,385.71	9.6%	314,294,105.29
014800000000	**Sokoto State Independent Electoral Commission**	**460,476,176.92**	**473,476,176.92**	**32,214,064.34**	**98,142,193.01**	**20.7%**	**375,333,983.91**
014800100100	Sokoto State Independent Electoral Commission	460,476,176.92	473,476,176.92	32,214,064.34	98,142,193.01	20.7%	375,333,983.91
012400000000	**Ministry for Home Affairs**	**6,111,395,548.16**	**6,417,395,548.16**	**500,888,656.84**	**1,445,345,101.25**	**22.5%**	**4,972,050,446.92**
012400100100	Ministry for Home Affairs	4,109,165,187.00	4,909,165,187.00	403,117,032.42	1,139,709,435.68	23.2%	3,769,455,751.32
012400700100	Sokoto Marshal Corps	1,217,500,000.00	717,500,000.00	18,900,000.00	56,700,000.00	7.9%	660,800,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
012400800100	Fire Service	687,830,361.16	692,830,361.16	72,319,899.88	228,980,491.95	33.1%	463,849,869.22
012400900100	Government Printing Press	96,900,000.00	97,900,000.00	6,551,724.54	19,955,173.62	20.4%	77,944,826.38
017000000000	**Ministry Careers & Special Services**	**26,371,867,627.25**	**42,005,564,839.50**	**10,020,427,458.21**	**17,633,213,532.13**	**42.0%**	**24,372,351,307.37**
017000100200	Department for Security Matters	26,371,867,627.25	42,005,564,839.50	10,020,427,458.21	17,633,213,532.13	42.0%	24,372,351,307.37
017200000000	**Ministry for Religious Affairs**	**18,046,979,352.88**	**18,667,979,352.88**	**705,641,465.46**	**3,256,229,879.16**	**17.4%**	**15,411,749,473.72**
017200100100	Ministry for Religious Affairs	12,497,557,198.38	13,118,557,198.38	624,184,693.37	2,793,858,981.32	21.3%	10,324,698,217.06
017200700100	Zakat and Waqf (Endowment) Agency	4,168,250,000.00	4,168,250,000.00	23,676,772.09	298,861,316.28	7.2%	3,869,388,683.72
017200700200	Hisbah Board Sokoto	889,672,154.50	889,672,154.50	57,780,000.00	163,509,581.56	18.4%	726,162,572.94
017200700300	Agency for Almajiri Matters	491,500,000.00	491,500,000.00	-	-	0.0%	491,500,000.00
017300000000	**Department of Establishment and Pensions**	**11,841,049,823.27**	**12,452,049,823.27**	**3,528,980,287.79**	**10,598,546,363.36**	**85.1%**	**1,853,503,459.91**
017300100100	Department of Establishment and Pensions	11,841,049,823.27	12,452,049,823.27	3,528,980,287.79	10,598,546,363.36	85.1%	1,853,503,459.91
020000000000	**Economic Sector**	**316,037,728,539.97**	**347,889,343,039.97**	**59,491,069,767.36**	**125,743,177,885.93**	**36.1%**	**222,146,165,154.04**
021500000000	**Ministry of Agriculture & Natural Resource**	**17,047,656,450.45**	**16,582,656,450.45**	**3,039,361,877.86**	**8,077,479,633.38**	**48.7%**	**8,505,176,817.07**
021500100100	Ministry of Agriculture & Natural Resource	12,045,598,971.45	12,920,598,971.45	2,771,160,414.81	7,418,767,444.37	57.4%	5,501,831,527.08
021502100100	College of Agriculture Wurno	1,280,775,690.31	1,410,775,690.31	156,708,645.21	319,683,735.48	22.7%	1,091,091,954.83
021510200100	State Agricultural Development Project	675,078,436.70	703,078,436.70	80,429,766.65	242,289,299.95	34.5%	460,789,136.75
021510200200	International Fund for Agriculture	301,079,030.95	301,079,030.95	11,329,977.26	34,889,931.77	11.6%	266,189,099.18
021510200300	Nigeria CARES- Fadama Programme	2,598,700,000.00	1,098,700,000.00	400,000.00	1,200,000.00	0.1%	1,097,500,000.00
021510900100	AFFORESTATION PROGRAMME	31,755,000.00	33,755,000.00	5,672,296.99	17,566,890.98	52.0%	16,188,109.02
021511000100	Fertilizer and Agricultural Supplies Company	114,669,321.04	114,669,321.04	13,660,776.95	43,082,330.84	37.6%	71,586,990.20
022000000000	**Ministry of Finance**	**40,272,570,084.46**	**38,472,570,084.46**	**10,902,558,843.62**	**24,383,549,893.08**	**63.4%**	**14,089,020,191.38**
022000100100	Ministry of Finance	32,281,140,084.46	28,331,140,084.46	8,027,648,995.88	19,860,679,121.79	70.1%	8,470,460,962.67
022000700100	Office of the Accountant General	6,402,210,000.00	8,552,210,000.00	2,507,252,665.00	4,001,868,628.91	46.8%	4,550,341,371.09
022000800100	Internal Revenue Service	1,072,020,000.00	1,072,020,000.00	329,007,182.74	482,352,142.38	45.0%	589,667,857.62
022000800200	Agency for Revenue & Taxation	517,200,000.00	517,200,000.00	38,650,000.00	38,650,000.00	7.5%	478,550,000.00
022200000000	**Ministry of Commerce and Industry**	**6,560,572,157.05**	**7,077,572,157.05**	**112,419,982.05**	**225,237,446.16**	**3.2%**	**6,852,334,710.89**
022200100100	Ministry of Commerce and Industry	3,941,703,811.77	4,952,703,811.77	97,852,388.47	171,434,665.40	3.5%	4,781,269,146.37
022200200100	Commodity Board	673,970,200.00	673,970,200.00	2,033,792.32	7,001,376.95	1.0%	666,968,823.05
022201800100	Investment Company	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
022205100100	Sokoto State SME Development Agency	1,484,587,287.28	990,587,287.28	9,683,801.27	31,251,403.80	3.2%	959,335,883.48
022205500100	Sokoto Central Market	177,966,458.00	177,966,458.00	-	-	0.0%	177,966,458.00
022205400200	Agency for Industrial Development	129,344,400.00	129,344,400.00	600,000.00	11,800,000.00	9.1%	117,544,400.00
022205600100	Agency for Cooperative	127,000,000.00	127,000,000.00	2,250,000.00	3,750,000.00	3.0%	123,250,000.00
025000000000	**Fiscal Responsibility Commission**	**60,993,780.12**	**60,993,780.12**	**-**	**-**	**0.0%**	**60,993,780.12**
025000100100	Fiscal Responsibility Commission	60,993,780.12	60,993,780.12	-	-	0.0%	60,993,780.12
022800000000	**Ministry of Science and Technology**	**11,686,000,230.00**	**11,892,000,230.00**	**1,551,196,383.94**	**3,085,666,833.32**	**25.9%**	**8,806,333,396.68**
022800100100	Ministry of Science and Technology	11,686,000,230.00	11,892,000,230.00	1,551,196,383.94	3,085,666,833.32	25.9%	8,806,333,396.68
027900000000	**Ministry of Innovation and Digital Economy**	**3,589,478,500.56**	**3,684,478,500.56**	**17,261,045.79**	**215,136,830.68**	**5.8%**	**3,469,341,669.88**
027900100100	Ministry of Innovation and Digital Economy	3,344,510,500.56	3,439,510,500.56	17,261,045.79	214,836,830.68	6.2%	3,224,673,669.88
027900200100	Sokoto State Information and Communication Technology Development Agency (SICTDA	244,968,000.00	244,968,000.00	-	300,000.00	0.1%	244,668,000.00
023100000000	**Ministry of Energy and Petroleum Resources**	**23,333,902,256.60**	**15,364,202,256.60**	**170,603,598.59**	**832,299,981.79**	**5.4%**	**14,531,902,274.81**
023100100100	Ministry of Energy and Petroleum Resources	22,088,695,618.00	14,046,995,618.00	129,951,295.12	204,663,124.39	1.5%	13,842,332,493.61
023100100200	Department for Rural Electrification	1,245,206,638.60	1,317,206,638.60	40,652,303.47	627,636,857.40	47.6%	689,569,781.20
023400000000	**Ministry of Works**	**59,166,064,744.85**	**52,759,964,745.21**	**9,336,436,542.07**	**18,966,847,448.97**	**35.9%**	**33,793,117,296.24**
023400100100	Ministry of Works	42,953,587,500.00	37,519,587,500.36	5,124,165,506.69	7,641,761,433.24	20.4%	29,877,826,067.12
023400400100	Sokoto Road Maintenance Agency	465,100,763.88	471,100,763.88	14,211,336.26	68,759,008.77	14.6%	402,341,755.10
023405400100	Works School Sokoto	58,950,763.88	58,950,763.88	2,849,049.23	8,797,147.70	14.9%	50,153,616.18
023405600100	Sokoto Engineering Construction Company	57,946,650.47	62,946,650.47	12,753,947.38	38,261,842.15	60.8%	24,684,808.32
023405700100	Department for Rural Roads	15,630,479,066.63	14,647,379,066.63	4,182,456,702.50	11,209,268,017.10	76.5%	3,438,111,049.53
022900000000	**Ministry of Transport**	**50,867,000,000.00**	**62,129,414,500.00**	**24,689,735,064.45**	**36,751,267,466.39**	**59.2%**	**25,378,147,033.61**
022900100100	Ministry of Transport	50,867,000,000.00	62,129,414,500.00	24,689,735,064.45	36,751,267,466.39	59.2%	25,378,147,033.61
023600000000	**Ministry of Culture & Tourism**	**1,424,741,142.27**	**1,474,741,142.27**	**39,472,324.53**	**222,763,473.60**	**15.1%**	**1,251,977,668.66**
023600100100	Ministry of Culture & Tourism	1,322,026,971.31	1,327,026,971.31	9,193,229.23	131,926,187.68	9.9%	1,195,100,783.63
023600200100	Waziri Junaidu History and Culture Bureau	102,714,170.96	147,714,170.96	30,279,095.31	90,837,285.93	61.5%	56,876,885.03

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
023800000000	**Ministry of Budget and Economic Planning**	**5,315,605,200.00**	**5,162,605,200.00**	**177,057,671.64**	**718,440,058.92**	**13.9%**	**4,444,165,141.08**
023800100100	Ministry of Budget and Economic Planning	2,541,605,200.00	2,384,605,200.00	134,139,883.00	554,256,693.01	23.2%	1,830,348,506.99
023800300400	Social Investment Programme	942,000,000.00	942,000,000.00	600,000.00	5,240,000.00	0.6%	936,760,000.00
023800400100	State Bureau of Statistics	1,024,000,000.00	1,028,000,000.00	11,917,788.64	36,003,365.91	3.5%	991,996,634.09
023800600200	SUSTAINABLE DEVELOPMENT GOALS (SDG)	42,000,000.00	42,000,000.00	400,000.00	1,400,000.00	3.3%	40,600,000.00
023800700100	Office of the Special Adviser on Economic Matters	632,000,000.00	632,000,000.00	30,000,000.00	121,540,000.00	19.2%	510,460,000.00
023800800100	Agency for Inter-Governmental and Multilateral Affairs	134,000,000.00	134,000,000.00	-	-	0.0%	134,000,000.00
023300000000	**Ministry of Solid Minerals and Natural Resources**	**969,940,888.00**	**1,009,940,888.00**	**449,919,964.83**	**492,249,894.49**	**48.7%**	**517,690,993.51**
023300100100	Ministry of Solid Minerals and Natural Resources	969,940,888.00	1,009,940,888.00	449,919,964.83	492,249,894.49	48.7%	517,690,993.51
025200000000	**Ministry of Water Resources**	**44,990,427,408.91**	**47,408,427,408.91**	**3,398,627,014.47**	**7,592,397,844.95**	**16.0%**	**39,816,029,563.96**
025200100100	Ministry of Water Resources	9,589,246,565.30	19,239,246,565.30	2,734,431,381.36	2,937,176,809.43	15.3%	16,302,069,755.87
025210200100	Water Board	30,982,475,213.13	24,726,475,213.13	651,358,970.71	4,536,111,048.31	18.3%	20,190,364,164.82
025210300100	Rural Water and Sanitation Agency	803,000,000.00	803,000,000.00	600,000.00	2,100,000.00	0.3%	800,900,000.00
025210400100	Department for Rural Water	3,615,705,630.48	2,639,705,630.48	12,236,662.40	117,009,987.21	4.4%	2,522,695,643.27
025300000000	**Ministry of Lands and Housing**	**35,777,577,546.05**	**69,333,577,546.05**	**3,572,854,568.91**	**17,289,576,199.79**	**24.9%**	**52,044,001,346.26**
025300100100	Min of Lands and Housing	33,756,861,028.46	67,280,861,028.46	3,524,093,962.63	17,109,217,530.01	25.4%	50,171,643,498.45
025300200100	Sokoto Geographical Information Systems	166,000,000.00	166,000,000.00	700,000.00	3,700,000.00	2.2%	162,300,000.00
025300300100	Surveyor General's Office	371,821,083.88	374,821,083.88	5,651,289.43	16,703,868.29	4.5%	358,117,215.59
025300400100	Sokoto State Housing Cooperation	376,451,043.71	379,451,043.71	15,285,852.06	57,492,407.14	15.2%	321,958,636.57
025300500100	Sokoto Urban & Reg. Planning Department	1,106,444,390.00	1,132,444,390.00	27,123,464.78	102,462,394.35	9.0%	1,029,981,995.65
026800000000	**Ministry of Livestocks and Fisheries Development**	**13,603,198,150.65**	**14,104,198,150.29**	**1,747,524,884.61**	**6,488,444,380.42**	**46.0%**	**7,615,753,769.87**
026800100100	Ministry of Livestock and Fisheries Development	12,933,007,547.51	13,433,007,547.15	1,717,700,985.04	6,433,495,856.70	47.9%	6,999,511,690.45
026800200100	Livestock Development Programme	368,050,013.70	368,050,013.70	28,263,714.98	49,967,969.93	13.6%	318,082,043.77
026800300100	Poultry Development Agency	302,140,589.44	303,140,589.44	1,560,184.60	4,980,553.79	1.6%	298,160,035.65
028900000000	**Ministry for Skills Acquisition and Entrepreneurship Development**	**1,372,000,000.00**	**1,372,000,000.00**	**286,040,000.00**	**401,820,500.00**	**29.3%**	**970,179,500.00**
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	1,372,000,000.00	1,372,000,000.00	286,040,000.00	401,820,500.00	29.3%	970,179,500.00
030000000000	**Law and Justice**	**14,262,755,086.78**	**14,431,955,086.78**	**1,724,936,250.07**	**3,818,237,847.93**	**26.5%**	**10,613,717,238.85**
031800000000	**State Judiciary**	**8,170,091,801.76**	**8,182,091,801.76**	**1,330,184,135.91**	**2,521,033,005.60**	**30.8%**	**5,661,058,796.16**
031801100100	JUDICIAL SERVICE COMMISSION	556,506,646.52	581,506,646.52	32,624,209.07	109,591,669.09	18.8%	471,914,977.43
031805100100	State High Court	5,205,652,399.76	5,150,652,399.76	804,943,590.78	1,401,244,428.35	27.2%	3,749,407,971.41
031805500100	Shari'a Court of Appeal	2,407,932,755.48	2,449,932,755.48	492,616,336.05	1,010,196,908.16	41.2%	1,439,735,847.32
032600000000	**Ministry of Justice**	**6,092,663,285.02**	**6,249,863,285.02**	**394,752,114.16**	**1,297,204,842.33**	**20.8%**	**4,952,658,442.69**
032600100100	Ministry of Justice	3,974,077,158.50	4,083,077,158.50	321,973,312.30	958,118,436.75	23.5%	3,124,958,721.75
032600200100	Law Reform Commission	868,163,458.52	895,163,458.52	16,971,535.39	171,664,606.17	19.2%	723,498,852.35
032600600500	Sokoto College of Legal & Islamic St.	1,097,422,668.00	1,116,922,668.00	53,230,495.53	159,691,486.60	14.3%	957,231,181.40
032600700500	Tenancy Control and Safety of Person Agency	153,000,000.00	154,700,000.00	2,576,770.94	7,730,312.81	5.0%	146,969,687.19
050000000000	**Social Sector**	**278,879,883,746.37**	**225,859,569,246.37**	**23,053,098,950.37**	**61,081,123,084.82**	**27.0%**	**164,778,446,161.55**
051300000000	**Ministry of Youth and Sports Development**	**17,057,258,000.00**	**11,760,258,000.00**	**211,894,788.44**	**1,317,339,641.15**	**11.2%**	**10,442,918,358.85**
051300100100	Ministry of Youth and Sports Development	13,987,358,000.00	9,506,358,000.00	100,522,247.23	935,355,477.53	9.8%	8,571,002,522.47
051300300100	Agency for Persons Living With Disabilities	3,069,900,000.00	2,253,900,000.00	111,372,541.21	381,984,163.63	16.9%	1,871,915,836.37
051400000000	**Ministry for Women Affairs**	**7,236,808,166.70**	**7,255,408,166.70**	**395,758,130.98**	**784,125,174.00**	**10.8%**	**6,471,282,992.70**
051400100100	Ministry for Women Affairs	6,802,808,166.70	6,821,408,166.70	395,758,130.98	784,125,174.00	11.5%	6,037,282,992.70
051400200100	Social Cash Transfer Unit	434,000,000.00	434,000,000.00	-	-	0.0%	434,000,000.00
051700000000	**Ministry of Education**	**68,951,198,631.73**	**63,945,698,631.73**	**11,163,566,112.53**	**21,183,584,133.06**	**33.1%**	**42,762,114,498.66**
051700100100	Ministry for Basic Education	43,499,782,715.77	37,809,782,715.77	8,635,830,054.64	12,462,317,788.03	33.0%	25,347,464,927.74
051700260100	Sultan Maccido Institute for Qur'anic & General Studies	1,022,435,123.82	822,435,123.82	43,534,393.81	320,653,865.43	39.0%	501,781,258.39
051700300100	State Universal Basic Education Board (SUBEB)	10,732,474,374.73	10,762,474,374.73	105,699,592.64	524,156,787.92	4.9%	10,238,317,586.81
051701000100	State Agency for Mass Education	794,190,889.00	644,190,889.00	38,885,324.24	162,327,972.72	25.2%	481,862,916.28
051701100100	State Agency for Normadic Education1	774,418,689.05	802,918,689.05	74,021,597.08	255,352,890.73	31.8%	547,565,798.32
051700800100	State Library Board	354,999,038.29	374,999,038.29	39,415,231.69	182,170,333.45	48.6%	192,828,704.84
051705400200	Teachers Service Board(Secondary Edu. Board)	7,454,872,277.68	8,839,872,277.68	2,117,831,275.16	6,222,337,800.48	70.4%	2,617,534,477.20
051705700100	Female Education Board	1,159,496,073.60	1,180,496,073.60	16,192,643.28	80,007,929.83	6.8%	1,100,488,143.77
051705800100	Arabic and Islamic Education Board	3,158,529,449.79	2,708,529,449.79	92,156,000.00	974,258,764.48	36.0%	1,734,270,685.31
056900000000	**Ministry for Higher Education**	**33,986,201,399.04**	**35,574,201,399.04**	**2,729,925,163.17**	**7,884,196,658.40**	**22.2%**	**27,690,004,740.64**

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
056900100100	Ministry for Higher Education	2,990,527,925.43	2,522,527,925.43	145,437,426.82	258,892,234.06	10.3%	2,263,635,691.37
056900300100	Shehu Shagari College of Education Sokoto	5,743,859,598.70	7,043,859,598.70	1,608,356,252.08	3,241,835,769.24	46.0%	3,802,023,829.46
056900400100	Sokoto State University	5,713,287,944.52	5,943,287,944.52	50,713,086.80	1,362,859,633.02	22.9%	4,580,428,311.50
056900500100	State college of basic and remedial studies	4,402,123,223.92	4,418,123,223.92	135,706,382.20	264,110,861.48	6.0%	4,154,012,362.44
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	4,785,363,751.00	4,945,363,751.00	513,165,136.84	1,539,495,410.53	31.1%	3,405,868,340.47
056905500100	Sokoto State Scholarship and Students Matters	3,372,969,620.83	3,380,969,620.83	101,173,145.64	690,881,551.73	20.4%	2,690,088,069.10
056905600100	Shehu Shagari University of Education	6,978,069,334.64	7,320,069,334.64	175,373,732.78	526,121,198.33	7.2%	6,793,948,136.31
052100000000	**Ministry of Health**	**124,405,118,574.90**	**81,466,704,074.90**	**5,169,633,681.59**	**17,533,770,289.14**	**21.5%**	**63,932,933,785.76**
052100100100	Ministry of Health	98,773,616,099.85	55,007,201,599.85	1,786,860,523.76	6,977,858,209.88	12.7%	48,029,343,389.97
052100200100	Sokoto State Contributory Health Care Mgt. Agency	299,392,330.47	301,392,330.47	4,897,712.74	147,193,138.22	48.8%	154,199,192.25
052100300100	Primary Health Care Development Agency	7,115,210,444.94	7,115,210,444.94	373,987,069.74	1,595,230,115.04	22.4%	5,519,980,329.90
052102600100	Specialist Hospital	3,909,482,295.86	4,229,482,295.86	872,909,464.41	2,623,228,393.24	62.0%	1,606,253,902.62
052102600200	Maryam Abacha W& Child. Hospital	129,776,491.00	195,776,491.00	22,935,003.74	97,605,011.22	49.9%	98,171,479.78
052102600300	Infectious Diseases Hospital Amanawa	73,000,000.00	73,000,000.00	3,000,000.00	10,500,000.00	14.4%	62,500,000.00
052103600100	Noma Children Hospital	350,438,250.00	363,438,250.00	83,961,036.98	247,883,110.94	68.2%	115,555,139.06
052104100100	Orthopedic Hospital Wamakko	1,269,472,523.00	1,269,472,523.00	51,676,656.65	322,977,037.88	25.4%	946,495,485.12
052110200100	Hospitals Services Magt. Board	5,579,986,470.00	5,879,986,470.00	1,409,461,560.72	4,228,364,682.15	71.9%	1,651,621,787.85
052110400100	College of Nursing Sciences Sokoto	1,653,338,250.00	1,712,338,250.00	295,304,278.82	584,613,208.47	34.1%	1,127,725,041.53
052110400200	College of Nursing Sciences, Tambuwal	2,336,627,925.43	2,354,627,925.43	89,420,358.99	218,261,076.97	9.3%	2,136,366,848.47
052110600100	Sultan AbdulRahman College of H/Tech.	2,266,950,763.88	2,316,950,763.88	141,267,920.13	423,803,760.40	18.3%	1,893,147,003.48
052111400100	Agency for Malaria Control	525,126,730.47	525,126,730.47	33,952,094.91	56,252,544.73	10.7%	468,874,185.74
052111400300	Drugs and Medical Supplies Mgt. Agency	122,700,000.00	122,700,000.00	-	-	0.0%	122,700,000.00
053500000000	**Ministry of Environment**	**20,769,471,936.00**	**17,754,971,936.00**	**1,141,006,066.61**	**9,671,944,119.86**	**54.5%**	**8,083,027,816.14**
053500100100	Ministry of Environment	15,350,870,000.00	13,284,370,000.00	520,833,225.61	8,653,668,867.95	65.1%	4,630,701,132.05
053500200100	Parks and Gardens Agency	4,151,931,156.00	3,151,931,156.00	437,761,708.80	460,041,855.28	14.6%	2,691,889,300.72
053501600100	State Environmental Protection Agency	1,105,000,000.00	1,157,000,000.00	182,411,132.21	558,233,396.62	48.2%	598,766,603.38
053501600200	Sokoto Erosion and Watershed Management Agency (SEWMA)	161,670,780.00	161,670,780.00	-	-	0.0%	161,670,780.00
055100000000	**Ministry for Local Government and Chieftancy**	**1,359,071,092.00**	**1,371,071,092.00**	**49,681,725.75**	**149,045,177.26**	**10.9%**	**1,222,025,914.74**
055100100100	Ministry for Local Government and Chieftancy	1,169,071,092.00	1,181,071,092.00	49,681,725.75	149,045,177.26	12.6%	1,032,025,914.74
055100200100	Agency for Community Engagement	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00
055600000000	**Ministry of Social Welfare & Community Development**	**5,114,755,946.00**	**6,731,255,946.00**	**2,191,633,281.29**	**2,557,117,891.95**	**38.0%**	**4,174,138,054.05**
055600100100	Ministry of Humanitarian Affairs & Social Welfare	5,114,755,946.00	6,731,255,946.00	2,191,633,281.29	2,557,117,891.95	38.0%	4,174,138,054.05

Table 5: Personnel Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	*70,571,647,882.76*	*76,814,950,670.51*	*16,542,238,721.26*	*53,837,869,541.11*	*70.1%*	*22,977,081,129.40*
010000000000	**Administration Sector**	**23,607,511,670.28**	**24,831,314,458.03**	**5,084,536,516.84**	**17,642,429,337.44**	**71.0%**	**7,188,885,120.59**
011100000000	**Government House**	**444,249,916.87**	**506,849,916.87**	**118,297,499.02**	**357,492,497.06**	**70.5%**	**149,357,419.81**
011100100100	Government House	260,661,877.86	289,661,877.86	71,843,986.22	215,531,958.66	74.4%	74,129,919.20
011100100200	Office of the Deputy Governor	35,926,470.00	41,426,470.00	4,092,464.50	14,877,393.49	35.9%	26,549,076.51
011100800100	State Emergency Management Agency (SEMA)	4,300,000.00	4,700,000.00	1,163,662.50	3,490,987.50	74.3%	1,209,012.50
011101000100	Bureau for Public Procurement and Price Intelligence	4,758,005.00	4,758,005.00	1,179,505.76	3,538,517.28	74.4%	1,219,487.72
011102000100	POVERTY REDUCTION PROGRAMME	39,789,900.00	42,289,900.00	10,216,601.21	30,649,803.63	72.5%	11,640,096.37
011103300100	SOSACAT	23,954,320.00	29,954,320.00	7,020,950.28	21,062,850.84	70.3%	8,891,469.16
011103500200	Primary School Staff Pension Board	39,338,250.00	49,338,250.00	12,070,149.93	36,210,449.78	73.4%	13,127,800.22
011103700100	Pilgrims Welfare Agency	35,521,094.01	44,721,094.01	10,710,178.63	32,130,535.88	71.8%	12,590,558.13
016700000000	**Ministry for Special Duties**	**12,000,000.00**	**13,500,000.00**	**3,103,106.59**	**9,309,319.78**	**69.0%**	**4,190,680.22**
016700100100	Ministry for Special Duties	12,000,000.00	13,500,000.00	3,103,106.59	9,309,319.78	69.0%	4,190,680.22
016100000000	**Office of the SSG**	**4,858,339,692.83**	**5,161,839,692.83**	**82,721,689.94**	**2,665,117,475.18**	**51.6%**	**2,496,722,217.65**
016100100100	SSG's Office	4,820,560,900.00	5,120,560,900.00	73,084,000.00	2,636,204,405.36	51.5%	2,484,356,494.64
016102100200	Liaison Office ABUJA	37,778,792.83	41,278,792.83	9,637,689.94	28,913,069.82	70.0%	12,365,723.01
011200000000	**Sokoto State House of Assembly**	**1,595,719,417.24**	**1,595,719,417.24**	**179,799,522.38**	**539,398,567.13**	**33.8%**	**1,056,320,850.11**
011200300100	Sokoto State House of Assembly	1,529,940,624.41	1,529,940,624.41	165,679,538.95	497,038,616.86	32.5%	1,032,902,007.55
011200400100	House of Assembly Service Commission	65,778,792.83	65,778,792.83	14,119,983.43	42,359,950.28	64.4%	23,418,842.55
012300000000	**Ministry of Information**	**399,954,996.09**	**524,854,996.09**	**125,221,750.49**	**375,665,251.47**	**71.6%**	**149,189,744.62**
012300100100	Ministry of Information	86,043,331.97	115,943,331.97	23,478,129.71	70,434,389.14	60.7%	45,508,942.83
012300300100	Sokoto State Rima Television (Rtv)	100,863,192.60	135,863,192.60	33,627,466.86	100,882,400.59	74.3%	34,980,792.01
012300400100	Rima Radio	142,971,313.02	159,971,313.02	39,933,900.25	119,801,700.74	74.9%	40,169,612.28
012305500100	State Newspaper Comp.(The PATH)	70,077,158.50	113,077,158.50	28,182,253.67	84,546,761.00	74.8%	28,530,397.50
012500000000	**Office of Head of Service**	**1,309,071,454.64**	**1,334,071,454.64**	**332,219,650.02**	**996,658,950.07**	**74.7%**	**337,412,504.57**
012500100100	Office of Head of Service	1,309,071,454.64	1,334,071,454.64	332,219,650.02	996,658,950.07	74.7%	337,412,504.57
014000000000	**Office of Auditor General**	**357,837,188.04**	**387,139,975.79**	**94,495,939.95**	**283,487,819.86**	**73.2%**	**103,652,155.93**
014000100100	Office of Auditor General	246,267,209.02	265,569,996.77	64,913,654.17	194,740,962.50	73.3%	70,829,034.27
014000200100	Local Government Audit	111,569,979.02	121,569,979.02	29,582,285.79	88,746,857.36	73.0%	32,823,121.66
014700000000	**Civil Service Commission**	**133,144,241.41**	**138,144,241.41**	**34,037,530.91**	**102,112,592.72**	**73.9%**	**36,031,648.69**
014700100100	Civil Service Commission	133,144,241.41	138,144,241.41	34,037,530.91	102,112,592.72	73.9%	36,031,648.69
014900000000	**Local Government Service Commission**	**213,518,620.68**	**222,518,620.68**	**33,200,738.38**	**99,602,215.15**	**44.8%**	**122,916,405.53**
014900100100	Local Government Service Commission	82,842,129.68	91,842,129.68	22,073,276.48	66,219,829.44	72.1%	25,622,300.24
014903500100	Local Government Pension Board	130,676,491.00	130,676,491.00	11,127,461.90	33,382,385.71	25.5%	97,294,105.29
014800000000	**Sokoto State Independent Electoral Commission**	**128,764,612.92**	**141,764,612.92**	**32,214,064.34**	**96,642,193.01**	**68.2%**	**45,122,419.91**
014800100100	Sokoto State Independent Electoral Commission	128,764,612.92	141,764,612.92	32,214,064.34	96,642,193.01	68.2%	45,122,419.91
012400000000	**Ministry for Home Affairs**	**2,113,114,726.16**	**2,119,114,726.16**	**425,793,656.84**	**1,277,380,970.53**	**60.3%**	**841,733,755.64**
012400100100	Ministry for Home Affairs	1,837,944,365.00	1,837,944,365.00	353,322,032.42	1,059,966,097.27	57.7%	777,978,267.73
012400800100	Fire Service	250,770,361.16	255,770,361.16	66,319,899.88	198,959,699.64	77.8%	56,810,661.53
012400900100	Government Printing Press	24,400,000.00	25,400,000.00	6,151,724.54	18,455,173.62	72.7%	6,944,826.38
017000000000	**Ministry Careers & Special Services**	**63,367,627.25**	**75,367,627.25**	**17,455,757.46**	**52,367,272.38**	**69.5%**	**23,000,354.87**
017000100200	Department for Security Matters	63,367,627.25	75,367,627.25	17,455,757.46	52,367,272.38	69.5%	23,000,354.87
017200000000	**Ministry for Religious Affairs**	**358,379,352.88**	**379,379,352.88**	**77,295,322.72**	**201,153,349.73**	**53.0%**	**178,226,003.15**
017200100100	Ministry for Religious Affairs	86,357,198.38	107,357,198.38	23,338,550.63	70,015,651.89	65.2%	37,341,546.49
017200700100	Zakat and Waqf (Endowment) Agency	14,850,000.00	14,850,000.00	3,676,772.09	11,030,316.28	74.3%	3,819,683.72
017200700200	Hisbah Board Sokoto	257,172,154.50	257,172,154.50	50,280,000.00	120,107,381.56	46.7%	137,064,772.94
017300000000	**Department of Establishment and Pensions**	**11,620,049,823.27**	**12,231,049,823.27**	**3,528,680,287.79**	**10,586,040,863.36**	**86.6%**	**1,645,008,959.91**
017300100100	Department of Establishment and Pensions	11,620,049,823.27	12,231,049,823.27	3,528,680,287.79	10,586,040,863.36	86.6%	1,645,008,959.91

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
020000000000	**Economic Sector**	**8,242,067,086.53**	**9,661,267,086.53**	**2,207,559,255.94**	**6,546,482,516.41**	**67.8%**	**3,114,784,570.12**
021500000000	**Ministry of Agriculture & Natural Resource**	**829,556,450.45**	**1,014,556,450.45**	**241,693,457.05**	**725,080,371.14**	**71.5%**	**289,476,079.31**
021500100100	Ministry of Agriculture & Natural Resource	189,598,971.45	214,598,971.45	50,313,094.07	150,939,282.20	70.3%	63,659,689.25
021502100100	College of Agriculture Wurno	195,075,690.31	325,075,690.31	81,487,545.14	244,462,635.41	75.2%	80,613,054.90
021510200100	State Agricultural Development Project	294,878,436.70	322,878,436.70	80,429,766.65	241,289,299.95	74.7%	81,589,136.75
021510200200	International Fund for Agriculture	61,079,030.95	61,079,030.95	11,029,977.26	33,089,931.77	54.2%	27,989,099.18
021510900100	AFFORESTATION PROGRAMME	20,755,000.00	22,755,000.00	5,472,296.99	16,416,890.98	72.1%	6,338,109.02
021511000100	Fertilizer and Agricultural Supplies Company	68,169,321.04	68,169,321.04	12,960,776.95	38,882,330.84	57.0%	29,286,990.20
022000000000	**Ministry of Finance**	**2,104,820,000.00**	**1,684,820,000.00**	**429,821,131.75**	**1,213,268,143.84**	**72.0%**	**471,551,856.16**
022000100100	Ministry of Finance	1,600,000,000.00	1,300,000,000.00	315,051,026.23	945,153,078.68	72.7%	354,846,921.32
022000700100	Office of the Accountant General	150,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
022000800100	Internal Revenue Service	354,820,000.00	354,820,000.00	114,770,105.52	268,115,065.16	75.6%	86,704,934.84
022200000000	**Ministry of Commerce and Industry**	**193,004,919.05**	**210,004,919.05**	**34,587,482.05**	**103,762,446.16**	**49.4%**	**106,242,472.89**
022200100100	Ministry of Commerce and Industry	98,580,973.77	109,580,973.77	25,169,888.47	75,509,665.40	68.9%	34,071,308.37
022200200100	Commodity Board	7,370,200.00	7,370,200.00	1,733,792.32	5,201,376.95	70.6%	2,168,823.05
022205100100	Sokoto State SME Development Agency	27,587,287.28	33,587,287.28	7,683,801.27	23,051,403.80	68.6%	10,535,883.48
022205500100	Sokoto Central Market	59,466,458.00	59,466,458.00	-	-	0.0%	59,466,458.00
025000000000	**Fiscal Responsibility Commission**	**11,443,780.12**	**11,443,780.12**	**-**	**-**	**0.0%**	**11,443,780.12**
025000100100	Fiscal Responsibility Commission	11,443,780.12	11,443,780.12	-	-	0.0%	11,443,780.12
022800000000	**Ministry of Science and Technology**	**1,650,000,230.00**	**1,856,000,230.00**	**443,889,812.08**	**1,331,669,436.23**	**71.7%**	**524,330,793.77**
022800100100	Ministry of Science and Technology	1,650,000,230.00	1,856,000,230.00	443,889,812.08	1,331,669,436.23	71.7%	524,330,793.77
027900000000	**Ministry of Innovation and Digital Economy**	**60,010,500.56**	**105,010,500.56**	**15,761,045.79**	**47,283,137.37**	**45.0%**	**57,727,363.19**
027900100100	Ministry of Innovation and Digital Economy	60,010,500.56	105,010,500.56	15,761,045.79	47,283,137.37	45.0%	57,727,363.19
023100000000	**Ministry of Energy and Petroleum Resources**	**147,614,242.88**	**227,914,242.88**	**56,603,598.59**	**169,810,795.78**	**74.5%**	**58,103,447.10**
023100100100	Ministry of Energy and Petroleum Resources	68,695,618.00	76,995,618.00	18,891,295.12	56,673,885.37	73.6%	20,321,732.63
023100100200	Department for Rural Electrification	78,918,624.88	150,918,624.88	37,712,303.47	113,136,910.41	75.0%	37,781,714.47
023400000000	**Ministry of Works**	**698,423,425.08**	**792,323,425.08**	**181,869,521.11**	**545,608,563.32**	**68.9%**	**246,714,861.76**
023400100100	Ministry of Works	515,788,999.00	581,788,999.00	141,305,298.59	423,915,895.76	72.9%	157,873,103.24
023400400100	Sokoto Road Maintenance Agency	52,850,763.88	58,850,763.88	14,211,336.26	42,634,008.77	72.4%	16,216,755.10
023405400100	Works School Sokoto	52,850,763.88	52,850,763.88	2,349,049.23	7,047,147.70	13.3%	45,803,616.18
023405600100	Sokoto Engineering Construction Company	48,346,650.47	53,346,650.47	12,753,947.38	38,261,842.15	71.7%	15,084,808.32
023405700100	Department for Rural Roads	28,586,247.86	45,486,247.86	11,249,889.64	33,749,668.93	74.2%	11,736,578.93
022900000000	**Ministry of Transport**	**100,000,000.00**	**500,000,000.00**	**17,867,531.76**	**53,602,595.28**	**10.7%**	**446,397,404.72**
022900100100	Ministry of Transport	100,000,000.00	500,000,000.00	17,867,531.76	53,602,595.28	10.7%	446,397,404.72
023600000000	**Ministry of Culture & Tourism**	**103,353,442.27**	**153,353,442.27**	**37,572,324.53**	**112,716,973.60**	**73.5%**	**40,636,468.66**
023600100100	Ministry of Culture & Tourism	27,139,271.31	32,139,271.31	7,693,229.23	23,079,687.68	71.8%	9,059,583.63
023600200100	Waziri Junaidu History and Culture Bureau	76,214,170.96	121,214,170.96	29,879,095.31	89,637,285.93	73.9%	31,576,885.03
023800000000	**Ministry of Budget and Economic Planning**	**172,605,200.00**	**219,605,200.00**	**47,136,621.64**	**141,409,864.92**	**64.4%**	**78,195,335.08**
023800100100	Ministry of Budget and Economic Planning	130,605,200.00	173,605,200.00	35,718,833.00	107,156,499.01	61.7%	66,448,700.99
023800400100	State Bureau of Statistics	42,000,000.00	46,000,000.00	11,417,788.64	34,253,365.91	74.5%	11,746,634.09
023300000000	**Ministry of Solid Minerals and Natural Resources**	**45,340,888.00**	**85,340,888.00**	**19,164,964.83**	**57,494,894.49**	**67.4%**	**27,845,993.51**
023300100100	Ministry of Solid Minerals and Natural Resources	45,340,888.00	85,340,888.00	19,164,964.83	57,494,894.49	67.4%	27,845,993.51
025200000000	**Ministry of Water Resources**	**1,026,195,159.68**	**1,144,195,159.68**	**277,947,465.15**	**833,842,395.45**	**72.9%**	**310,352,764.23**
025200100100	Ministry of Water Resources	236,462,921.80	286,462,921.80	65,027,332.04	195,081,996.11	68.1%	91,380,925.69
025210200100	Water Board	764,926,607.40	808,926,607.40	201,283,470.71	603,850,412.13	74.6%	205,076,195.27
025210400100	Department for Rural Water	24,805,630.48	48,805,630.48	11,636,662.40	34,909,987.21	71.5%	13,895,643.27
025300000000	**Ministry of Lands and Housing**	**316,075,448.30**	**372,075,448.30**	**90,809,727.28**	**272,429,181.84**	**73.2%**	**99,646,266.46**
025300100100	Min of Lands and Housing	192,058,930.71	216,058,930.71	52,656,371.00	157,969,113.01	73.1%	58,089,817.70
025300300100	Surveyor General's Office	17,621,083.88	20,621,083.88	4,901,289.43	14,703,868.29	71.3%	5,917,215.59
025300400100	Sokoto State Housing Cooperation	26,451,043.71	29,451,043.71	7,128,602.06	21,385,806.19	72.6%	8,065,237.52
025300500100	Sokoto Urban & Reg. Planning Department	79,944,390.00	105,944,390.00	26,123,464.78	78,370,394.35	74.0%	27,573,995.65
026800000000	**Ministry of Livestocks and Fisheries Development**	**783,623,400.14**	**1,284,623,400.14**	**312,834,572.33**	**938,503,717.00**	**73.1%**	**346,119,683.14**
026800100100	Ministry of Livestock and Fisheries Development	765,900,129.00	1,265,900,129.00	308,510,672.76	925,532,018.28	73.1%	340,368,110.72
026800200100	Livestock Development Programme	13,140,781.70	13,140,781.70	3,063,714.98	9,191,144.93	69.9%	3,949,636.77

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
026800300100	Poultry Development Agency	4,582,489.44	5,582,489.44	1,260,184.60	3,780,553.79	67.7%	1,801,935.65
030000000000	**Law and Justice**	**2,464,783,687.02**	**2,633,983,687.02**	**650,106,850.07**	**1,926,570,412.03**	**73.1%**	**707,413,274.99**
031800000000	**State Judiciary**	**1,600,634,902.00**	**1,612,634,902.00**	**389,124,735.91**	**1,167,527,749.60**	**72.4%**	**445,107,152.40**
031801100100	JUDICIAL SERVICE COMMISSION	118,006,646.52	143,006,646.52	31,124,209.07	93,526,169.09	65.4%	49,480,477.43
031805100100	State High Court	800,000,000.00	745,000,000.00	175,943,590.78	527,830,772.35	70.8%	217,169,227.65
031805500100	Shari'a Court of Appeal	682,628,255.48	724,628,255.48	182,056,936.05	546,170,808.16	75.4%	178,457,447.32
032600000000	**Ministry of Justice**	**864,148,785.02**	**1,021,348,785.02**	**260,982,114.16**	**759,042,662.43**	**74.3%**	**262,306,122.59**
032600100100	Ministry of Justice	599,077,158.50	708,077,158.50	188,203,312.30	540,706,256.85	76.4%	167,370,901.65
032600200100	Law Reform Commission	51,148,958.52	78,148,958.52	16,971,535.39	50,914,606.17	65.2%	27,234,352.35
032600600500	Sokoto College of Legal & Islamic St.	193,922,668.00	213,422,668.00	53,230,495.53	159,691,486.60	74.8%	53,731,181.40
032600700500	Tenancy Control and Safety of Person Agency	20,000,000.00	21,700,000.00	2,576,770.94	7,730,312.81	35.6%	13,969,687.19
050000000000	**Social Sector**	**36,257,285,438.93**	**39,688,385,438.93**	**8,600,036,098.41**	**27,722,387,275.23**	**69.9%**	**11,965,998,163.70**
051300000000	**Ministry of Youth and Sports Development**	**910,758,000.00**	**113,758,000.00**	**23,510,058.44**	**70,530,175.32**	**62.0%**	**43,227,824.68**
051300100100	Ministry of Youth and Sports Development	82,858,000.00	101,858,000.00	22,472,247.23	67,416,741.70	66.2%	34,441,258.30
051300300100	Agency for Persons Living With Disabilities	827,900,000.00	11,900,000.00	1,037,811.21	3,113,433.63	26.2%	8,786,566.37
051400000000	**Ministry for Women Affairs**	**125,708,166.70**	**144,308,166.70**	**34,569,745.84**	**103,709,237.52**	**71.9%**	**40,598,929.18**
051400100100	Ministry for Women Affairs	125,708,166.70	144,308,166.70	34,569,745.84	103,709,237.52	71.9%	40,598,929.18
051700000000	**Ministry of Education**	**12,116,535,481.72**	**12,911,035,481.72**	**2,688,950,682.00**	**8,898,502,810.47**	**68.9%**	**4,012,532,671.24**
051700100100	Ministry for Basic Education	1,400,642,508.56	1,510,642,508.56	383,040,412.61	1,149,121,237.83	76.1%	361,521,270.73
051700260100	Sultan Maccido Institute for Qur'anic & General Studies	458,435,123.82	258,435,123.82	43,534,393.81	130,603,181.43	50.5%	127,831,942.39
051700300100	State Universal Basic Education Board (SUBEB)	314,914,239.68	344,914,239.68	85,699,592.64	257,098,777.92	74.5%	87,815,461.76
051701000100	State Agency for Mass Education	283,890,889.00	133,890,889.00	2,321,324.24	80,223,972.72	59.9%	53,666,916.28
051701100100	State Agency for Normadic Education1	288,995,882.05	317,495,882.05	60,661,597.08	181,984,791.23	57.3%	135,511,090.82
051700800100	State Library Board	43,999,038.29	63,999,038.29	15,813,443.19	47,440,329.56	74.1%	16,558,708.73
051705400200	Teachers Service Board(Secondary Edu. Board)	7,110,582,276.93	8,495,582,276.93	2,032,831,275.16	6,098,493,825.48	71.8%	2,397,088,451.45
051705700100	Female Education Board	47,446,073.60	68,446,073.60	14,192,643.28	42,577,929.83	62.2%	25,868,143.77
051705800100	Arabic and Islamic Education Board	2,167,629,449.79	1,717,629,449.79	50,856,000.00	910,958,764.48	53.0%	806,670,685.31
056900000000	**Ministry for Higher Education**	**6,722,649,078.46**	**8,995,649,078.46**	**1,560,023,149.81**	**5,813,853,552.68**	**64.6%**	**3,181,795,525.78**
056900100100	Ministry for Higher Education	50,127,925.43	50,127,925.43	11,240,736.82	33,722,210.46	67.3%	16,405,714.97
056900300100	Shehu Shagari College of Education Sokoto	1,957,935,108.70	3,257,935,108.70	808,356,252.08	2,425,068,756.24	74.4%	832,866,352.46
056900400100	Sokoto State University	2,097,605,494.52	2,812,605,494.52	27,149,000.00	1,215,231,103.25	43.2%	1,597,374,391.27
056900500100	State college of basic and remedial studies	33,114,513.34	49,114,513.34	12,369,145.64	37,107,436.93	75.6%	12,007,076.41
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	1,900,363,751.00	2,060,363,751.00	513,165,136.84	1,539,495,410.53	74.7%	520,868,340.47
056905500100	Sokoto State Scholarship and Students Matters	44,779,620.83	52,779,620.83	12,369,145.64	37,107,436.93	70.3%	15,672,183.90
056905600100	Shehu Shagari University of Education	638,722,664.64	712,722,664.64	175,373,732.78	526,121,198.33	73.8%	186,601,466.31
052100000000	**Ministry of Health**	**15,292,518,030.05**	**16,170,518,030.05**	**3,873,459,898.75**	**11,832,720,427.49**	**73.2%**	**4,337,797,602.56**
052100100100	Ministry of Health	3,624,300,000.00	3,624,300,000.00	886,052,536.59	2,658,157,609.77	73.3%	966,142,390.23
052100200100	Sokoto State Contributory Health Care Mgt. Agency	14,392,330.47	16,392,330.47	3,897,712.74	11,693,138.22	71.3%	4,699,192.25
052100300100	Primary Health Care Development Agency	919,210,444.94	969,210,444.94	241,565,744.72	724,697,234.15	74.8%	244,513,210.79
052102600100	Specialist Hospital	3,157,182,250.86	3,477,182,250.86	865,909,464.41	2,597,728,393.24	74.7%	879,453,857.62
052102600200	Maryam Abacha W& Child. Hospital	65,676,491.00	131,676,491.00	19,335,003.74	85,005,011.22	64.6%	46,671,479.78
052103600100	Noma Children Hospital	300,338,250.00	313,338,250.00	77,961,036.98	233,883,110.94	74.6%	79,455,139.06
052104100100	Orthopedic Hospital Wamakko	630,722,523.00	630,722,523.00	35,610,000.00	292,170,731.23	46.3%	338,551,791.77
052110200100	Hospitals Services Magt. Board	5,269,986,470.00	5,569,986,470.00	1,385,961,560.72	4,157,884,682.15	74.6%	1,412,101,787.85
052110400100	College of Nursing Sciences Sokoto	522,338,250.00	581,338,250.00	144,654,464.82	433,963,394.47	74.6%	147,374,855.53
052110400200	College of Nursing Sciences, Tambuwal	240,127,925.43	258,127,925.43	64,420,358.99	193,261,076.97	74.9%	64,866,848.47
052110600100	Sultan AbdulRahman College of H/Tech.	520,850,763.88	570,850,763.88	141,267,920.13	423,803,760.40	74.2%	147,047,003.48
052111400100	Agency for Malaria Control	27,392,330.47	27,392,330.47	6,824,094.91	20,472,284.73	74.7%	6,920,045.74
053500000000	**Ministry of Environment**	**780,601,936.00**	**1,016,101,936.00**	**337,633,532.48**	**757,403,978.50**	**74.5%**	**258,697,957.50**
053500100100	Ministry of Environment	210,000,000.00	393,500,000.00	184,800,000.00	298,903,381.04	76.0%	94,596,618.96
053500200100	Parks and Gardens Agency	9,931,156.00	9,931,156.00	2,422,400.28	7,267,200.83	73.2%	2,663,955.17
053501600100	State Environmental Protection Agency	550,000,000.00	602,000,000.00	150,411,132.21	451,233,396.62	75.0%	150,766,603.38
053501600200	Sokoto Erosion and Watershed Management Agency (SEWMA)	10,670,780.00	10,670,780.00	-	-	0.0%	10,670,780.00
055100000000	**Ministry for Local Government and Chieftancy**	**190,670,000.00**	**202,670,000.00**	**49,481,725.75**	**148,445,177.26**	**73.2%**	**54,224,822.74**
055100100100	Ministry for Local Government and Chieftancy	190,670,000.00	202,670,000.00	49,481,725.75	148,445,177.26	73.2%	54,224,822.74
055600000000	**Ministry of Social Welfare & Community Development**	**117,844,746.00**	**134,344,746.00**	**32,407,305.33**	**97,221,915.99**	**72.4%**	**37,122,830.01**
055600100100	Ministry of Humanitarian Affairs & Social Welfare	117,844,746.00	134,344,746.00	32,407,305.33	97,221,915.99	72.4%	37,122,830.01

Table 6: Overhead Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	*102,010,586,551.67*	*114,222,001,051.67*	*19,050,499,430.01*	*38,937,371,401.24*	*34.1%*	*75,284,629,650.43*
010000000000	**Administration Sector**	**47,684,814,946.15**	**52,134,814,946.15**	**11,006,130,587.36**	**23,665,331,403.00**	**45.4%**	**28,469,483,543.15**
011100000000	**Government House**	**11,016,290,422.00**	**10,916,290,422.00**	**3,672,175,361.28**	**6,505,803,861.04**	**59.6%**	**4,410,486,560.96**
011100100100	Government House	3,712,790,422.00	3,612,790,422.00	707,995,646.28	2,519,004,376.28	69.7%	1,093,786,045.72
011100100200	Office of the Deputy Governor	1,675,000,000.00	1,675,000,000.00	221,246,125.00	730,414,125.00	43.6%	944,585,875.00
011100900100	UNDP	123,000,000.00	123,000,000.00	-	-	0.0%	123,000,000.00
011100800100	State Emergency Management Agency (SEMA)	120,000,000.00	120,000,000.00	11,850,000.00	16,900,000.00	14.1%	103,100,000.00
011101000100	Bureau for Public Procurement and Price Intelligence	57,000,000.00	57,000,000.00	1,000,000.00	3,500,000.00	6.1%	53,500,000.00
011102000100	POVERTY REDUCTION PROGRAMME	472,000,000.00	472,000,000.00	31,600,000.00	32,800,000.00	6.9%	439,200,000.00
011103300100	SOSACAT	106,000,000.00	106,000,000.00	1,000,000.00	3,000,000.00	2.8%	103,000,000.00
011103500200	Primary School Staff Pension Board	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
011103700100	Pilgrims Welfare Agency	3,932,500,000.00	3,932,500,000.00	2,696,883,590.00	3,195,385,359.76	81.3%	737,114,640.24
011103800100	Department for Special Projects	102,000,000.00	102,000,000.00	600,000.00	4,800,000.00	4.7%	97,200,000.00
011103900100	Office of the Special Adviser on Administration and Legal Matters	695,000,000.00	695,000,000.00	-	-	0.0%	695,000,000.00
016700000000	**Ministry for Special Duties**	**195,500,000.00**	**195,500,000.00**	**9,000,000.00**	**44,600,000.00**	**22.8%**	**150,900,000.00**
016700100100	Ministry for Special Duties	195,500,000.00	195,500,000.00	9,000,000.00	44,600,000.00	22.8%	150,900,000.00
016100000000	**Office of the SSG**	**3,484,520,000.00**	**8,184,520,000.00**	**1,308,246,464.65**	**2,400,169,103.65**	**29.3%**	**5,784,350,896.35**
016100100100	SSG's Office	1,373,000,000.00	6,073,000,000.00	1,268,720,064.65	2,258,392,703.65	37.2%	3,814,607,296.35
016102100200	Liaison Office ABUJA	49,400,000.00	49,400,000.00	6,000,000.00	18,000,000.00	36.4%	31,400,000.00
016102100400	NGOs and Donors Agency	150,000,000.00	150,000,000.00	26,386,400.00	33,686,400.00	22.5%	116,313,600.00
016102100500	Department for Human Rights	85,100,000.00	85,100,000.00	-	2,500,000.00	2.9%	82,600,000.00
016102100600	Community and Social Development Agency	230,000,000.00	230,000,000.00	-	200,000.00	0.1%	229,800,000.00
016102100700	Department for Resident Community and Advocacy	937,000,000.00	937,000,000.00	5,240,000.00	67,740,000.00	7.2%	869,260,000.00
016102100800	Department for IDPs Matters	660,020,000.00	660,020,000.00	1,900,000.00	19,650,000.00	3.0%	640,370,000.00
011200000000	**Sokoto State House of Assembly**	**5,999,750,000.00**	**5,999,750,000.00**	**543,350,000.00**	**1,951,350,000.00**	**32.5%**	**4,048,400,000.00**
011200300100	Sokoto State House of Assembly	5,956,750,000.00	5,956,750,000.00	540,850,000.00	1,943,850,000.00	32.6%	4,012,900,000.00
011200400100	House of Assembly Service Commission	43,000,000.00	43,000,000.00	2,500,000.00	7,500,000.00	17.4%	35,500,000.00
012300000000	**Ministry of Information**	**617,338,762.15**	**967,338,762.15**	**228,180,750.00**	**309,000,391.51**	**31.9%**	**658,338,370.64**
012300100100	Ministry of Information	545,102,712.15	895,102,712.15	227,680,750.00	307,250,391.51	34.3%	587,852,320.64
012300300100	Sokoto State Rima Television (Rtv)	18,959,800.00	18,959,800.00	-	-	0.0%	18,959,800.00
012300400100	Rima Radio	32,776,250.00	32,776,250.00	-	-	0.0%	32,776,250.00
012305500100	State Newspaper Comp.(The PATH)	20,500,000.00	20,500,000.00	500,000.00	1,750,000.00	8.5%	18,750,000.00
012500000000	**Office of Head of Service**	**1,455,802,280.00**	**1,455,802,280.00**	**305,900,000.00**	**635,400,000.00**	**43.6%**	**820,402,280.00**
012500100100	Office of Head of Service	1,360,802,280.00	1,360,802,280.00	305,900,000.00	635,400,000.00	46.7%	725,402,280.00
012500100200	Sokoto State Public Service Institute	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00
014000000000	**Office of Auditor General**	**249,000,000.00**	**249,000,000.00**	**17,950,000.00**	**60,050,000.00**	**24.1%**	**188,950,000.00**
014000100100	Office of Auditor General	175,000,000.00	175,000,000.00	17,950,000.00	60,050,000.00	34.3%	114,950,000.00
014000200100	Local Government Audit	74,000,000.00	74,000,000.00	-	-	0.0%	74,000,000.00
014700000000	**Civil Service Commission**	**270,000,000.00**	**270,000,000.00**	**20,078,729.43**	**93,424,505.80**	**34.6%**	**176,575,494.20**
014700100100	Civil Service Commission	270,000,000.00	270,000,000.00	20,078,729.43	93,424,505.80	34.6%	176,575,494.20
014900000000	**Local Government Service Commission**	**383,000,000.00**	**383,000,000.00**	**-**	**-**	**0.0%**	**383,000,000.00**
014900100100	Local Government Service Commission	316,000,000.00	316,000,000.00	-	-	0.0%	316,000,000.00
014903500100	Local Government Pension Board	67,000,000.00	67,000,000.00	-	-	0.0%	67,000,000.00
014800000000	**Sokoto State Independent Electoral Commission**	**106,000,000.00**	**106,000,000.00**	**-**	**1,500,000.00**	**1.4%**	**104,500,000.00**
014800100100	Sokoto State Independent Electoral Commission	106,000,000.00	106,000,000.00	-	1,500,000.00	1.4%	104,500,000.00
012400000000	**Ministry for Home Affairs**	**1,414,113,482.00**	**914,113,482.00**	**75,095,000.00**	**130,045,000.00**	**14.2%**	**784,068,482.00**
012400100100	Ministry for Home Affairs	172,053,482.00	172,053,482.00	49,795,000.00	51,045,000.00	29.7%	121,008,482.00
012400700100	Sokoto Marshal Corps	1,127,500,000.00	627,500,000.00	18,900,000.00	56,700,000.00	9.0%	570,800,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
012400800100	Fire Service	94,060,000.00	94,060,000.00	6,000,000.00	20,800,000.00	22.1%	73,260,000.00
012400900100	Government Printing Press	20,500,000.00	20,500,000.00	400,000.00	1,500,000.00	7.3%	19,000,000.00
017000000000	**Ministry Careers & Special Services**	**18,003,500,000.00**	**18,003,500,000.00**	**4,547,048,782.00**	**10,340,673,341.00**	**57.4%**	**7,662,826,659.00**
017000100200	Department for Security Matters	18,003,500,000.00	18,003,500,000.00	4,547,048,782.00	10,340,673,341.00	57.4%	7,662,826,659.00
017200000000	**Ministry for Religious Affairs**	**4,269,000,000.00**	**4,269,000,000.00**	**278,805,500.00**	**1,180,809,700.00**	**27.7%**	**3,088,190,300.00**
017200100100	Ministry for Religious Affairs	2,473,000,000.00	2,473,000,000.00	251,305,500.00	849,576,500.00	34.4%	1,623,423,500.00
017200700100	Zakat and Waqf (Endowment) Agency	1,336,000,000.00	1,336,000,000.00	20,000,000.00	287,831,000.00	21.5%	1,048,169,000.00
017200700200	Hisbah Board Sokoto	338,500,000.00	338,500,000.00	7,500,000.00	43,402,200.00	12.8%	295,097,800.00
017200700300	Agency for Almajiri Matters	121,500,000.00	121,500,000.00	-	-	0.0%	121,500,000.00
017300000000	**Department of Establishment and Pensions**	**221,000,000.00**	**221,000,000.00**	**300,000.00**	**12,505,500.00**	**5.7%**	**208,494,500.00**
017300100100	Department of Establishment and Pensions	221,000,000.00	221,000,000.00	300,000.00	12,505,500.00	5.7%	208,494,500.00
020000000000	**Economic Sector**	**25,071,634,610.19**	**32,293,049,110.19**	**4,862,254,335.11**	**7,792,117,686.30**	**24.1%**	**24,500,931,423.89**
021500000000	**Ministry of Agriculture & Natural Resource**	**1,290,400,000.00**	**2,140,400,000.00**	**10,917,500.00**	**49,022,600.00**	**2.3%**	**2,091,377,400.00**
021500100100	Ministry of Agriculture & Natural Resource	401,000,000.00	1,251,000,000.00	9,317,500.00	39,672,600.00	3.2%	1,211,327,400.00
021502100100	College of Agriculture Wurno	156,000,000.00	156,000,000.00	-	-	0.0%	156,000,000.00
021510200100	State Agricultural Development Project	30,200,000.00	30,200,000.00	-	1,000,000.00	3.3%	29,200,000.00
021510200200	International Fund for Agriculture	70,000,000.00	70,000,000.00	300,000.00	1,800,000.00	2.6%	68,200,000.00
021510200300	Nigeria CARES- Fadama Programme	598,700,000.00	598,700,000.00	400,000.00	1,200,000.00	0.2%	597,500,000.00
021510900100	AFFORESTATION PROGRAMME	11,000,000.00	11,000,000.00	200,000.00	1,150,000.00	10.5%	9,850,000.00
021511000100	Fertilizer and Agricultural Supplies Company	23,500,000.00	23,500,000.00	700,000.00	4,200,000.00	17.9%	19,300,000.00
022000000000	**Ministry of Finance**	**8,939,660,084.46**	**12,059,660,084.46**	**3,172,399,759.11**	**5,137,919,047.28**	**42.6%**	**6,921,741,037.18**
022000100100	Ministry of Finance	1,633,050,084.46	2,483,050,084.46	431,760,016.89	902,663,341.15	36.4%	1,580,386,743.31
022000700100	Office of the Accountant General	6,252,210,000.00	8,522,210,000.00	2,507,252,665.00	4,001,868,628.91	47.0%	4,520,341,371.09
022000800100	Internal Revenue Service	537,200,000.00	537,200,000.00	194,737,077.22	194,737,077.22	36.3%	342,462,922.78
022000800200	Agency for Revenue & Taxation	517,200,000.00	517,200,000.00	38,650,000.00	38,650,000.00	7.5%	478,550,000.00
022200000000	**Ministry of Commerce and Industry**	**1,146,333,588.00**	**1,646,333,588.00**	**77,832,500.00**	**121,475,000.00**	**7.4%**	**1,524,858,588.00**
022200100100	Ministry of Commerce and Industry	461,889,188.00	961,889,188.00	72,682,500.00	95,925,000.00	10.0%	865,964,188.00
022200200100	Commodity Board	16,600,000.00	16,600,000.00	300,000.00	1,800,000.00	10.8%	14,800,000.00
022201800100	Investment Company	26,000,000.00	26,000,000.00	-	-	0.0%	26,000,000.00
022205100100	Sokoto State SME Development Agency	357,000,000.00	357,000,000.00	2,000,000.00	8,200,000.00	2.3%	348,800,000.00
022205500100	Sokoto Central Market	43,500,000.00	43,500,000.00	-	-	0.0%	43,500,000.00
022205400200	Agency for Industrial Development	129,344,400.00	129,344,400.00	600,000.00	11,800,000.00	9.1%	117,544,400.00
022205600100	Agency for Cooperative	112,000,000.00	112,000,000.00	2,250,000.00	3,750,000.00	3.3%	108,250,000.00
025000000000	**Fiscal Responsibility Commission**	**35,300,000.00**	**35,300,000.00**	**-**	**-**	**0.0%**	**35,300,000.00**
025000100100	Fiscal Responsibility Commission	35,300,000.00	35,300,000.00	-	-	0.0%	35,300,000.00
022800000000	**Ministry of Science and Technology**	**454,000,000.00**	**539,000,000.00**	**152,725,400.00**	**225,405,000.00**	**41.8%**	**313,595,000.00**
022800100100	Ministry of Science and Technology	454,000,000.00	539,000,000.00	152,725,400.00	225,405,000.00	41.8%	313,595,000.00
027900000000	**Ministry of Innovation and Digital Economy**	**778,468,000.00**	**828,468,000.00**	**1,500,000.00**	**62,035,240.00**	**7.5%**	**766,432,760.00**
027900100100	Ministry of Innovation and Digital Economy	533,500,000.00	583,500,000.00	1,500,000.00	61,735,240.00	10.6%	521,764,760.00
027900200100	Sokoto State Information and Communication Technology Development Agency (SICTDA	244,968,000.00	244,968,000.00	-	300,000.00	0.1%	244,668,000.00
023100000000	**Ministry of Energy and Petroleum Resources**	**711,310,000.00**	**661,310,000.00**	**114,000,000.00**	**152,129,239.02**	**23.0%**	**509,180,760.98**
023100100100	Ministry of Energy and Petroleum Resources	670,000,000.00	620,000,000.00	111,060,000.00	147,989,239.02	23.9%	472,010,760.98
023100100200	Department for Rural Electrification	41,310,000.00	41,310,000.00	2,940,000.00	4,140,000.00	10.0%	37,170,000.00
023400000000	**Ministry of Works**	**337,900,000.00**	**337,900,000.00**	**8,680,000.00**	**15,030,000.00**	**4.4%**	**322,870,000.00**
023400100100	Ministry of Works	176,000,000.00	176,000,000.00	1,000,000.00	4,000,000.00	2.3%	172,000,000.00
023400400100	Sokoto Road Maintenance Agency	12,250,000.00	12,250,000.00	-	300,000.00	2.4%	11,950,000.00
023405400100	Works School Sokoto	6,100,000.00	6,100,000.00	500,000.00	1,750,000.00	28.7%	4,350,000.00
023405600100	Sokoto Engineering Construction Company	9,600,000.00	9,600,000.00	-	-	0.0%	9,600,000.00
023405700100	Department for Rural Roads	133,950,000.00	133,950,000.00	7,180,000.00	8,980,000.00	6.7%	124,970,000.00
022900000000	**Ministry of Transport**	**3,095,000,000.00**	**5,211,414,500.00**	**574,151,426.00**	**638,350,926.00**	**12.2%**	**4,573,063,574.00**
022900100100	Ministry of Transport	3,095,000,000.00	5,211,414,500.00	574,151,426.00	638,350,926.00	12.2%	4,573,063,574.00
023600000000	**Ministry of Culture & Tourism**	**532,797,000.00**	**582,797,000.00**	**1,900,000.00**	**110,046,500.00**	**18.9%**	**472,750,500.00**
023600100100	Ministry of Culture & Tourism	506,297,000.00	556,297,000.00	1,500,000.00	108,846,500.00	19.6%	447,450,500.00
023600200100	Waziri Junaidu History and Culture Bureau	26,500,000.00	26,500,000.00	400,000.00	1,200,000.00	4.5%	25,300,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
023800000000	**Ministry of Budget and Economic Planning**	**2,921,000,000.00**	**2,921,000,000.00**	**129,921,050.00**	**239,266,050.00**	**8.2%**	**2,681,733,950.00**
023800100100	Ministry of Budget and Economic Planning	967,000,000.00	967,000,000.00	98,421,050.00	109,336,050.00	11.3%	857,663,950.00
023800300400	Social Investment Programme	864,000,000.00	864,000,000.00	600,000.00	5,240,000.00	0.6%	858,760,000.00
023800400100	State Bureau of Statistics	502,000,000.00	502,000,000.00	500,000.00	1,750,000.00	0.3%	500,250,000.00
023800600200	SUSTAINABLE DEVELOPMENT GOALS (SDG)	42,000,000.00	42,000,000.00	400,000.00	1,400,000.00	3.3%	40,600,000.00
023800700100	Office of the Special Adviser on Economic Matters	412,000,000.00	412,000,000.00	30,000,000.00	121,540,000.00	29.5%	290,460,000.00
023800800100	Agency for Inter-Governmental and Multilateral Affairs	134,000,000.00	134,000,000.00	-	-	0.0%	134,000,000.00
023300000000	**Ministry of Solid Minerals and Natural Resources**	**314,500,000.00**	**314,500,000.00**	**167,600,000.00**	**171,600,000.00**	**54.6%**	**142,900,000.00**
023300100100	Ministry of Solid Minerals and Natural Resources	314,500,000.00	314,500,000.00	167,600,000.00	171,600,000.00	54.6%	142,900,000.00
025200000000	**Ministry of Water Resources**	**3,105,948,605.73**	**3,105,948,605.73**	**195,279,450.00**	**373,550,214.00**	**12.0%**	**2,732,398,391.73**
025200100100	Ministry of Water Resources	745,500,000.00	745,500,000.00	34,700,000.00	107,390,764.00	14.4%	638,109,236.00
025210200100	Water Board	1,922,548,605.73	1,922,548,605.73	159,379,450.00	261,959,450.00	13.6%	1,660,589,155.73
025210300100	Rural Water and Sanitation Agency	62,000,000.00	62,000,000.00	600,000.00	2,100,000.00	3.4%	59,900,000.00
025210400100	Department for Rural Water	375,900,000.00	375,900,000.00	600,000.00	2,100,000.00	0.6%	373,800,000.00
025300000000	**Ministry of Lands and Housing**	**557,200,000.00**	**557,200,000.00**	**11,107,250.00**	**44,672,750.00**	**8.0%**	**512,527,250.00**
025300100100	Min of Lands and Housing	203,000,000.00	203,000,000.00	500,000.00	21,815,500.00	10.7%	181,184,500.00
025300200100	Sokoto Geographical Information Systems	166,000,000.00	166,000,000.00	700,000.00	3,700,000.00	2.2%	162,300,000.00
025300300100	Surveyor General's Office	67,700,000.00	67,700,000.00	750,000.00	2,000,000.00	3.0%	65,700,000.00
025300400100	Sokoto State Housing Cooperation	20,000,000.00	20,000,000.00	8,157,250.00	9,657,250.00	48.3%	10,342,750.00
025300500100	Sokoto Urban & Reg. Planning Department	100,500,000.00	100,500,000.00	1,000,000.00	7,500,000.00	7.5%	93,000,000.00
026800000000	**Ministry of Livestocks and Fisheries Development**	**554,817,332.00**	**554,817,332.00**	**1,600,000.00**	**93,194,620.00**	**16.8%**	**461,622,712.00**
026800100100	Ministry of Livestock and Fisheries Development	472,350,000.00	472,350,000.00	1,100,000.00	90,794,620.00	19.2%	381,555,380.00
026800200100	Livestock Development Programme	20,909,232.00	20,909,232.00	200,000.00	1,200,000.00	5.7%	19,709,232.00
026800300100	Poultry Development Agency	61,558,100.00	61,558,100.00	300,000.00	1,200,000.00	1.9%	60,358,100.00
028900000000	**Ministry for Skills Acquisition and Entrepreneurship Development**	**297,000,000.00**	**797,000,000.00**	**242,640,000.00**	**358,420,500.00**	**45.0%**	**438,579,500.00**
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	297,000,000.00	797,000,000.00	242,640,000.00	358,420,500.00	45.0%	438,579,500.00
030000000000	**Law and Justice**	**4,667,831,000.00**	**4,667,831,000.00**	**1,074,829,400.00**	**1,872,672,485.90**	**40.1%**	**2,795,158,514.10**
031800000000	**State Judiciary**	**3,146,486,500.00**	**3,146,486,500.00**	**941,059,400.00**	**1,334,510,306.00**	**42.4%**	**1,811,976,194.00**
031801100100	JUDICIAL SERVICE COMMISSION	128,500,000.00	128,500,000.00	1,500,000.00	16,065,500.00	12.5%	112,434,500.00
031805100100	State High Court	2,273,743,000.00	2,273,743,000.00	629,000,000.00	873,413,656.00	38.4%	1,400,329,344.00
031805500100	Shari'a Court of Appeal	744,243,500.00	744,243,500.00	310,559,400.00	445,031,150.00	59.8%	299,212,350.00
032600000000	**Ministry of Justice**	**1,521,344,500.00**	**1,521,344,500.00**	**133,770,000.00**	**538,162,179.90**	**35.4%**	**983,182,320.10**
032600100100	Ministry of Justice	1,115,000,000.00	1,115,000,000.00	133,770,000.00	417,412,179.90	37.4%	697,587,820.10
032600200100	Law Reform Commission	211,844,500.00	211,844,500.00	-	120,750,000.00	57.0%	91,094,500.00
032600600500	Sokoto College of Legal & Islamic St.	133,500,000.00	133,500,000.00	-	-	0.0%	133,500,000.00
032600700500	Tenancy Control and Safety of Person Agency	61,000,000.00	61,000,000.00	-	-	0.0%	61,000,000.00
050000000000	**Social Sector**	**24,586,305,995.33**	**25,126,305,995.33**	**2,107,285,107.54**	**5,607,249,826.04**	**22.3%**	**19,519,056,169.29**
051300000000	**Ministry of Youth and Sports Development**	**2,443,500,000.00**	**2,443,500,000.00**	**136,548,750.00**	**459,030,650.00**	**18.8%**	**1,984,469,350.00**
051300100100	Ministry of Youth and Sports Development	1,441,500,000.00	1,441,500,000.00	78,050,000.00	328,317,900.00	22.8%	1,113,182,100.00
051300300100	Agency for Persons Living With Disabilities	1,002,000,000.00	1,002,000,000.00	58,498,750.00	130,712,750.00	13.0%	871,287,250.00
051400000000	**Ministry for Women Affairs**	**771,100,000.00**	**771,100,000.00**	**18,807,500.00**	**123,407,500.00**	**16.0%**	**647,692,500.00**
051400100100	Ministry for Women Affairs	337,100,000.00	337,100,000.00	18,807,500.00	123,407,500.00	36.6%	213,692,500.00
051400200100	Social Cash Transfer Unit	434,000,000.00	434,000,000.00	-	-	0.0%	434,000,000.00
051700000000	**Ministry of Education**	**7,467,290,000.75**	**8,267,290,000.75**	**1,231,517,570.74**	**2,461,952,822.44**	**29.8%**	**5,805,337,178.31**
051700100100	Ministry for Basic Education	4,905,000,000.00	5,705,000,000.00	1,100,457,570.74	2,152,944,847.44	37.7%	3,552,055,152.56
051700260100	Sultan Maccido Institute for Qur'anic & General Studies	134,000,000.00	134,000,000.00	-	-	0.0%	134,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	1,269,750,000.00	1,269,750,000.00	20,000,000.00	117,174,000.00	9.2%	1,152,576,000.00
051701000100	State Agency for Mass Education	148,300,000.00	148,300,000.00	8,400,000.00	9,400,000.00	6.3%	138,900,000.00
051701100100	State Agency for Normadic Education1	102,000,000.00	102,000,000.00	13,360,000.00	14,360,000.00	14.1%	87,640,000.00
051700800100	State Library Board	11,000,000.00	11,000,000.00	1,000,000.00	3,500,000.00	31.8%	7,500,000.00
051705400200	Teachers Service Board(Secondary Edu. Board)	344,290,000.75	344,290,000.75	85,000,000.00	123,843,975.00	36.0%	220,446,025.75
051705700100	Female Education Board	462,050,000.00	462,050,000.00	2,000,000.00	37,430,000.00	8.1%	424,620,000.00
051705800100	Arabic and Islamic Education Board	90,900,000.00	90,900,000.00	1,300,000.00	3,300,000.00	3.6%	87,600,000.00
056900000000	**Ministry for Higher Education**	**6,646,577,320.58**	**6,386,577,320.58**	**180,391,086.80**	**845,359,959.60**	**13.2%**	**5,541,217,360.98**
056900100100	Ministry for Higher Education	900,400,000.00	700,400,000.00	32,045,000.00	92,185,000.00	13.2%	608,215,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
056900300100	Shehu Shagari College of Education Sokoto	274,724,490.00	214,724,490.00	-	16,767,013.00	7.8%	197,957,477.00
056900400100	Sokoto State University	115,682,450.00	115,682,450.00	23,564,086.80	46,655,831.80	40.3%	69,026,618.20
056900500100	State college of basic and remedial studies	185,823,710.58	185,823,710.58	35,978,000.00	35,978,000.00	19.4%	149,845,710.58
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	453,000,000.00	453,000,000.00	-	-	0.0%	453,000,000.00
056905500100	Sokoto State Scholarship and Students Matters	3,281,100,000.00	3,281,100,000.00	88,804,000.00	653,774,114.80	19.9%	2,627,325,885.20
056905600100	Shehu Shagari University of Education	1,435,846,670.00	1,435,846,670.00	-	-	0.0%	1,435,846,670.00
052100000000	**Ministry of Health**	**4,458,382,214.00**	**4,458,382,214.00**	**434,380,200.00**	**1,093,188,894.00**	**24.5%**	**3,365,193,320.00**
052100100100	Ministry of Health	2,625,897,814.00	2,625,897,814.00	354,563,400.00	888,615,184.00	33.8%	1,737,282,630.00
052100200100	Sokoto State Contributory Health Care Mgt. Agency	66,500,000.00	66,500,000.00	1,000,000.00	3,500,000.00	5.3%	63,000,000.00
052100300100	Primary Health Care Development Agency	399,000,000.00	399,000,000.00	-	8,885,000.00	2.2%	390,115,000.00
052102600100	Specialist Hospital	120,000,000.00	120,000,000.00	7,000,000.00	25,500,000.00	21.3%	94,500,000.00
052102600200	Maryam Abacha W& Child. Hospital	64,100,000.00	64,100,000.00	3,600,000.00	12,600,000.00	19.7%	51,500,000.00
052102600300	Infectious Diseases Hospital Amanawa	73,000,000.00	73,000,000.00	3,000,000.00	10,500,000.00	14.4%	62,500,000.00
052103600100	Noma Children Hospital	50,100,000.00	50,100,000.00	6,000,000.00	14,000,000.00	27.9%	36,100,000.00
052104100100	Orthopedic Hospital Wamakko	48,750,000.00	48,750,000.00	4,734,800.00	19,474,450.00	39.9%	29,275,550.00
052110200100	Hospitals Services Magt. Board	300,000,000.00	300,000,000.00	23,500,000.00	70,480,000.00	23.5%	229,520,000.00
052110400100	College of Nursing Sciences Sokoto	31,000,000.00	31,000,000.00	3,854,000.00	3,854,000.00	12.4%	27,146,000.00
052110400200	College of Nursing Sciences, Tambuwal	46,500,000.00	46,500,000.00	-	-	0.0%	46,500,000.00
052110600100	Sultan AbdulRahman College of H/Tech.	13,100,000.00	13,100,000.00	-	-	0.0%	13,100,000.00
052111400100	Agency for Malaria Control	497,734,400.00	497,734,400.00	27,128,000.00	35,780,260.00	7.2%	461,954,140.00
052111400300	Drugs and Medical Supplies Mgt. Agency	122,700,000.00	122,700,000.00	-	-	0.0%	122,700,000.00
053500000000	**Ministry of Environment**	**1,215,000,000.00**	**1,215,000,000.00**	**95,790,000.00**	**350,390,000.00**	**28.8%**	**864,610,000.00**
053500100100	Ministry of Environment	432,000,000.00	432,000,000.00	62,290,000.00	239,390,000.00	55.4%	192,610,000.00
053500200100	Parks and Gardens Agency	77,000,000.00	77,000,000.00	1,500,000.00	4,000,000.00	5.2%	73,000,000.00
053501600100	State Environmental Protection Agency	555,000,000.00	555,000,000.00	32,000,000.00	107,000,000.00	19.3%	448,000,000.00
053501600200	Sokoto Erosion and Watershed Management Agency (SEWMA)	151,000,000.00	151,000,000.00	-	-	0.0%	151,000,000.00
055100000000	**Ministry for Local Government and Chieftancy**	**307,456,460.00**	**307,456,460.00**	**200,000.00**	**600,000.00**	**0.2%**	**306,856,460.00**
055100100100	Ministry for Local Government and Chieftancy	117,456,460.00	117,456,460.00	200,000.00	600,000.00	0.5%	116,856,460.00
055100200100	Agency for Community Engagement	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00
055600000000	**Ministry of Social Welfare & Community Development**	**1,277,000,000.00**	**1,277,000,000.00**	**9,650,000.00**	**273,320,000.00**	**21.4%**	**1,003,680,000.00**
055600100100	Ministry of Humanitarian Affairs & Social Welfare	1,277,000,000.00	1,277,000,000.00	9,650,000.00	273,320,000.00	21.4%	1,003,680,000.00

Table 7: Capital Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	*553,343,592,103.46*	*533,288,874,815.71*	*69,447,231,625.97*	*139,257,615,249.37*	*26.1%*	*394,031,259,566.34*
010000000000	**Administration Sector**	**71,920,632,548.34**	**88,346,329,760.59**	**12,181,407,303.96**	**18,629,591,760.17**	**21.1%**	**69,716,738,000.42**
011100000000	**Government House**	**6,641,640,622.34**	**6,645,640,622.34**	**824,270,000.00**	**1,492,413,931.19**	**22.5%**	**5,153,226,691.15**
011100800100	State Emergency Management Agency (SEMA)	1,200,000,000.00	2,204,000,000.00	824,270,000.00	1,367,843,600.00	62.1%	836,156,400.00
011101000100	Bureau for Public Procurement and Price Intelligence	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
011102000100	POVERTY REDUCTION PROGRAMME	1,703,500,000.00	1,703,500,000.00	-	-	0.0%	1,703,500,000.00
011103700100	Pilgrims Welfare Agency	1,123,140,622.34	623,140,622.34	-	124,570,331.19	20.0%	498,570,291.15
011103800100	Department for Special Projects	2,595,000,000.00	2,095,000,000.00	-	-	0.0%	2,095,000,000.00
016700000000	**Ministry for Special Duties**	**622,000,000.00**	**622,000,000.00**	**-**	**-**	**0.0%**	**622,000,000.00**
016700100100	Ministry for Special Duties	622,000,000.00	622,000,000.00	-	-	0.0%	622,000,000.00
016100000000	**Office of the SSG**	**26,357,700,000.00**	**27,857,700,000.00**	**4,747,100,742.47**	**5,196,558,713.55**	**18.7%**	**22,661,141,286.45**
016100100100	SSG's Office	22,558,500,000.00	24,058,500,000.00	4,747,100,742.47	5,196,558,713.55	21.6%	18,861,941,286.45
016102100400	NGOs and Donors Agency	14,500,000.00	14,500,000.00	-	-	0.0%	14,500,000.00
016102100500	Department for Human Rights	9,700,000.00	9,700,000.00	-	-	0.0%	9,700,000.00
016102100600	Community and Social Development Agency	1,170,000,000.00	1,170,000,000.00	-	-	0.0%	1,170,000,000.00
016102100800	Department for IDPs Matters	2,605,000,000.00	2,605,000,000.00	-	-	0.0%	2,605,000,000.00
011200000000	**Sokoto State House of Assembly**	**4,661,900,000.00**	**4,661,900,000.00**	**-**	**-**	**0.0%**	**4,661,900,000.00**
011200300100	Sokoto State House of Assembly	4,136,400,000.00	4,136,400,000.00	-	-	0.0%	4,136,400,000.00
011200400100	House of Assembly Service Commission	525,500,000.00	525,500,000.00	-	-	0.0%	525,500,000.00
012300000000	**Ministry of Information**	**1,464,252,266.00**	**1,364,252,266.00**	**-**	**483,687,236.53**	**35.5%**	**880,565,029.47**
012300100100	Ministry of Information	950,252,266.00	818,308,855.00	-	483,687,236.53	59.1%	334,621,618.47
012300300100	Sokoto State Rima Television (Rtv)	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
012300400100	Rima Radio	275,000,000.00	306,943,411.00	-	-	0.0%	306,943,411.00
012305500100	State Newspaper Comp.(The PATH)	209,000,000.00	209,000,000.00	-	-	0.0%	209,000,000.00
012500000000	**Office of Head of Service**	**7,670,860,756.00**	**5,670,860,756.00**	**804,573,000.00**	**2,304,573,000.00**	**40.6%**	**3,366,287,756.00**
012500100100	Office of Head of Service	7,670,860,756.00	5,670,860,756.00	804,573,000.00	2,304,573,000.00	40.6%	3,366,287,756.00
014800000000	**Sokoto State Independent Electoral Commission**	**225,711,564.00**	**225,711,564.00**	**-**	**-**	**0.0%**	**225,711,564.00**
014800100100	Sokoto State Independent Electoral Commission	225,711,564.00	225,711,564.00	-	-	0.0%	225,711,564.00
012400000000	**Ministry for Home Affairs**	**2,582,167,340.00**	**3,382,167,340.00**	**-**	**37,919,130.72**	**1.1%**	**3,344,248,209.28**
012400100100	Ministry for Home Affairs	2,099,167,340.00	2,899,167,340.00	-	28,698,338.41	1.0%	2,870,469,001.59
012400700100	Sokoto Marshal Corps	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
012400800100	Fire Service	343,000,000.00	343,000,000.00	-	9,220,792.31	2.7%	333,779,207.69
012400900100	Government Printing Press	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
017000000000	**Ministry Careers & Special Services**	**8,305,000,000.00**	**23,926,697,212.25**	**5,455,922,918.75**	**7,240,172,918.75**	**30.3%**	**16,686,524,293.50**
017000100200	Department for Security Matters	8,305,000,000.00	23,926,697,212.25	5,455,922,918.75	7,240,172,918.75	30.3%	16,686,524,293.50
017200000000	**Ministry for Religious Affairs**	**13,389,400,000.00**	**13,989,400,000.00**	**349,540,642.74**	**1,874,266,829.43**	**13.4%**	**12,115,133,170.57**
017200100100	Ministry for Religious Affairs	9,938,200,000.00	10,538,200,000.00	349,540,642.74	1,874,266,829.43	17.8%	8,663,933,170.57
017200700100	Zakat and Waqf (Endowment) Agency	2,787,200,000.00	2,787,200,000.00	-	-	0.0%	2,787,200,000.00
017200700200	Hisbah Board Sokoto	294,000,000.00	294,000,000.00	-	-	0.0%	294,000,000.00
017200700300	Agency for Almajiri Matters	370,000,000.00	370,000,000.00	-	-	0.0%	370,000,000.00
020000000000	**Economic Sector**	**261,387,026,843.25**	**281,098,026,843.25**	**45,601,769,318.73**	**93,804,336,106.79**	**33.4%**	**187,293,690,736.46**
021500000000	**Ministry of Agriculture & Natural Resource**	**14,927,700,000.00**	**13,427,700,000.00**	**2,786,750,920.81**	**7,303,376,662.24**	**54.4%**	**6,124,323,337.76**
021500100100	Ministry of Agriculture & Natural Resource	11,455,000,000.00	11,455,000,000.00	2,711,529,820.74	7,228,155,562.17	63.1%	4,226,844,437.83
021502100100	College of Agriculture Wurno	929,700,000.00	929,700,000.00	75,221,100.07	75,221,100.07	8.1%	854,478,899.93
021510200100	State Agricultural Development Project	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00
021510200200	International Fund for Agriculture	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
021510200300	Nigeria CARES- Fadama Programme	2,000,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
021511000100	Fertilizer and Agricultural Supplies Company	23,000,000.00	23,000,000.00	-	-	0.0%	23,000,000.00

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
022000000000	**Ministry of Finance**	**9,465,090,000.00**	**3,465,090,000.00**	**480,851,095.18**	**545,513,845.53**	**15.7%**	**2,919,576,154.47**
022000100100	Ministry of Finance	9,285,090,000.00	3,285,090,000.00	461,351,095.18	526,013,845.53	16.0%	2,759,076,154.47
022000800100	Internal Revenue Service	180,000,000.00	180,000,000.00	19,500,000.00	19,500,000.00	10.8%	160,500,000.00
022200000000	**Ministry of Commerce and Industry**	**4,206,233,650.00**	**2,206,233,650.00**	**-**	**-**	**0.0%**	**2,206,233,650.00**
022200100100	Ministry of Commerce and Industry	3,381,233,650.00	1,381,233,650.00	-	-	0.0%	1,381,233,650.00
022200200100	Commodity Board	650,000,000.00	650,000,000.00	-	-	0.0%	650,000,000.00
022205100100	Sokoto State SME Development Agency	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
022205500100	Sokoto Central Market	75,000,000.00	75,000,000.00	-	-	0.0%	75,000,000.00
025000000000	**Fiscal Responsibility Commission**	**14,250,000.00**	**14,250,000.00**	**-**	**-**	**0.0%**	**14,250,000.00**
025000100100	Fiscal Responsibility Commission	14,250,000.00	14,250,000.00	-	-	0.0%	14,250,000.00
022800000000	**Ministry of Science and Technology**	**9,023,000,000.00**	**8,938,000,000.00**	**954,581,171.86**	**1,415,199,677.09**	**15.8%**	**7,522,800,322.91**
022800100100	Ministry of Science and Technology	9,023,000,000.00	8,938,000,000.00	954,581,171.86	1,415,199,677.09	15.8%	7,522,800,322.91
027900000000	**Ministry of Innovation and Digital Economy**	**2,751,000,000.00**	**2,751,000,000.00**	**-**	**105,818,453.31**	**3.8%**	**2,645,181,546.69**
027900100100	Ministry of Innovation and Digital Economy	2,751,000,000.00	2,751,000,000.00	-	105,818,453.31	3.8%	2,645,181,546.69
023100000000	**Ministry of Energy and Petroleum Resources**	**22,474,978,013.72**	**14,474,978,013.72**	**-**	**510,359,946.99**	**3.5%**	**13,964,618,066.73**
023100100100	Ministry of Energy and Petroleum Resources	21,350,000,000.00	13,350,000,000.00	-	-	0.0%	13,350,000,000.00
023100100200	Department for Rural Electrification	1,124,978,013.72	1,124,978,013.72	-	510,359,946.99	45.4%	614,618,066.73
023400000000	**Ministry of Works**	**58,129,741,319.77**	**51,629,741,320.13**	**9,145,887,020.96**	**18,406,208,885.65**	**35.7%**	**33,223,532,434.48**
023400100100	Ministry of Works	42,261,798,501.00	36,761,798,501.36	4,981,860,208.10	7,213,845,537.48	19.6%	29,547,952,963.88
023400400100	Sokoto Road Maintenance Agency	400,000,000.00	400,000,000.00	-	25,825,000.00	6.5%	374,175,000.00
023405700100	Department for Rural Roads	15,467,942,818.77	14,467,942,818.77	4,164,026,812.86	11,166,538,348.17	77.2%	3,301,404,470.60
022900000000	**Ministry of Transport**	**47,672,000,000.00**	**56,418,000,000.00**	**24,097,716,106.69**	**36,059,313,945.11**	**63.9%**	**20,358,686,054.89**
022900100100	Ministry of Transport	47,672,000,000.00	56,418,000,000.00	24,097,716,106.69	36,059,313,945.11	63.9%	20,358,686,054.89
023600000000	**Ministry of Culture & Tourism**	**788,590,700.00**	**738,590,700.00**	**-**	**-**	**0.0%**	**738,590,700.00**
023600100100	Ministry of Culture & Tourism	788,590,700.00	738,590,700.00	-	-	0.0%	738,590,700.00
023800000000	**Ministry of Budget and Economic Planning**	**2,222,000,000.00**	**2,022,000,000.00**	**-**	**337,764,144.00**	**16.7%**	**1,684,235,856.00**
023800100100	Ministry of Budget and Economic Planning	1,444,000,000.00	1,244,000,000.00	-	337,764,144.00	27.2%	906,235,856.00
023800300400	Social Investment Programme	78,000,000.00	78,000,000.00	-	-	0.0%	78,000,000.00
023800400100	State Bureau of Statistics	480,000,000.00	480,000,000.00	-	-	0.0%	480,000,000.00
023800700100	Office of the Special Adviser on Economic Matters	220,000,000.00	220,000,000.00	-	-	0.0%	220,000,000.00
023300000000	**Ministry of Solid Minerals and Natural Resources**	**610,100,000.00**	**610,100,000.00**	**263,155,000.00**	**263,155,000.00**	**43.1%**	**346,945,000.00**
023300100100	Ministry of Solid Minerals and Natural Resources	610,100,000.00	610,100,000.00	263,155,000.00	263,155,000.00	43.1%	346,945,000.00
025200000000	**Ministry of Water Resources**	**40,858,283,643.50**	**43,158,283,643.50**	**2,925,400,099.32**	**6,385,005,235.50**	**14.8%**	**36,773,278,408.00**
025200100100	Ministry of Water Resources	8,607,283,643.50	18,207,283,643.50	2,634,704,049.32	2,634,704,049.32	14.5%	15,572,579,594.18
025210200100	Water Board	28,295,000,000.00	21,995,000,000.00	290,696,050.00	3,670,301,186.18	16.7%	18,324,698,813.82
025210300100	Rural Water and Sanitation Agency	741,000,000.00	741,000,000.00	-	-	0.0%	741,000,000.00
025210400100	Department for Rural Water	3,215,000,000.00	2,215,000,000.00	-	80,000,000.00	3.6%	2,135,000,000.00
025300000000	**Ministry of Lands and Housing**	**34,904,302,097.75**	**68,404,302,097.75**	**3,470,937,591.63**	**16,972,474,267.95**	**24.8%**	**51,431,827,829.80**
025300100100	Min of Lands and Housing	33,361,802,097.75	66,861,802,097.75	3,470,937,591.63	16,929,432,917.00	25.3%	49,932,369,180.75
025300300100	Surveyor General's Office	286,500,000.00	286,500,000.00	-	-	0.0%	286,500,000.00
025300400100	Sokoto State Housing Cooperation	330,000,000.00	330,000,000.00	-	26,449,350.95	8.0%	303,550,649.05
025300500100	Sokoto Urban & Reg. Planning Department	926,000,000.00	926,000,000.00	-	16,592,000.00	1.8%	909,408,000.00
026800000000	**Ministry of Livestocks and Fisheries Development**	**12,264,757,418.51**	**12,264,757,418.15**	**1,433,090,312.28**	**5,456,746,043.42**	**44.5%**	**6,808,011,374.73**
026800100100	Ministry of Livestock and Fisheries Development	11,694,757,418.51	11,694,757,418.15	1,408,090,312.28	5,417,169,218.42	46.3%	6,277,588,199.73
026800200100	Livestock Development Programme	334,000,000.00	334,000,000.00	25,000,000.00	39,576,825.00	11.8%	294,423,175.00
026800300100	Poultry Development Agency	236,000,000.00	236,000,000.00	-	-	0.0%	236,000,000.00
028900000000	**Ministry for Skills Acquisition and Entrepreneurship Development**	**1,075,000,000.00**	**575,000,000.00**	**43,400,000.00**	**43,400,000.00**	**7.5%**	**531,600,000.00**
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	1,075,000,000.00	575,000,000.00	43,400,000.00	43,400,000.00	7.5%	531,600,000.00
030000000000	**Law and Justice**	**7,100,140,399.76**	**7,100,140,399.76**	**-**	**18,994,950.00**	**0.3%**	**7,081,145,449.76**
031800000000	**State Judiciary**	**3,392,970,399.76**	**3,392,970,399.76**	**-**	**18,994,950.00**	**0.6%**	**3,373,975,449.76**
031801100100	JUDICIAL SERVICE COMMISSION	310,000,000.00	310,000,000.00	-	-	0.0%	310,000,000.00
031805100100	State High Court	2,131,909,399.76	2,131,909,399.76	-	-	0.0%	2,131,909,399.76
031805500100	Shari'a Court of Appeal	951,061,000.00	951,061,000.00	-	18,994,950.00	2.0%	932,066,050.00
032600000000	**Ministry of Justice**	**3,707,170,000.00**	**3,707,170,000.00**	**-**	**-**	**0.0%**	**3,707,170,000.00**

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
032600100100	Ministry of Justice	2,260,000,000.00	2,260,000,000.00	-	-	0.0%	2,260,000,000.00
032600200100	Law Reform Commission	605,170,000.00	605,170,000.00	-	-	0.0%	605,170,000.00
032600600500	Sokoto College of Legal & Islamic St.	770,000,000.00	770,000,000.00	-	-	0.0%	770,000,000.00
032600700500	Tenancy Control and Safety of Person Agency	72,000,000.00	72,000,000.00	-	-	0.0%	72,000,000.00
050000000000	**Social Sector**	**212,935,792,312.11**	**156,744,377,812.11**	**11,664,055,003.28**	**26,804,692,432.41**	**17.1%**	**129,939,685,379.70**
051300000000	**Ministry of Youth and Sports Development**	**13,683,000,000.00**	**9,183,000,000.00**	**51,835,980.00**	**787,778,815.83**	**8.6%**	**8,395,221,184.17**
051300100100	Ministry of Youth and Sports Development	12,443,000,000.00	7,943,000,000.00	-	539,620,835.83	6.8%	7,403,379,164.17
051300300100	Agency for Persons Living With Disabilities	1,240,000,000.00	1,240,000,000.00	51,835,980.00	248,157,980.00	20.0%	991,842,020.00
051400000000	**Ministry for Women Affairs**	**4,340,000,000.00**	**4,340,000,000.00**	**-**	**178,521,051.34**	**4.1%**	**4,161,478,948.66**
051400100100	Ministry for Women Affairs	4,340,000,000.00	4,340,000,000.00	-	178,521,051.34	4.1%	4,161,478,948.66
051700000000	**Ministry of Education**	**46,307,373,149.26**	**40,507,373,149.26**	**6,903,756,003.79**	**9,254,822,334.15**	**22.8%**	**31,252,550,815.11**
051700100100	Ministry for Basic Education	34,194,140,207.21	28,394,140,207.21	6,812,990,215.29	8,591,945,536.76	30.3%	19,802,194,670.45
051700260100	Sultan Maccido Institute for Qur'anic & General Studies	430,000,000.00	430,000,000.00	-	190,050,684.00	44.2%	239,949,316.00
051700300100	State Universal Basic Education Board (SUBEB)	9,147,810,135.05	9,147,810,135.05	-	149,884,010.00	1.6%	8,997,926,125.05
051701000100	State Agency for Mass Education	362,000,000.00	362,000,000.00	28,164,000.00	72,704,000.00	20.1%	289,296,000.00
051701100100	State Agency for Normadic Education1	383,422,807.00	383,422,807.00	-	59,008,099.50	15.4%	324,414,707.50
051700800100	State Library Board	300,000,000.00	300,000,000.00	22,601,788.50	131,230,003.89	43.7%	168,769,996.11
051705700100	Female Education Board	650,000,000.00	650,000,000.00	-	-	0.0%	650,000,000.00
051705800100	Arabic and Islamic Education Board	840,000,000.00	840,000,000.00	40,000,000.00	60,000,000.00	7.1%	780,000,000.00
056900000000	**Ministry for Higher Education**	**20,616,975,000.00**	**20,191,975,000.00**	**989,510,926.56**	**1,224,983,146.12**	**6.1%**	**18,966,991,853.88**
056900100100	Ministry for Higher Education	2,040,000,000.00	1,772,000,000.00	102,151,690.00	132,985,023.60	7.5%	1,639,014,976.40
056900300100	Shehu Shagari College of Education Sokoto	3,511,200,000.00	3,571,200,000.00	800,000,000.00	800,000,000.00	22.4%	2,771,200,000.00
056900400100	Sokoto State University	3,500,000,000.00	3,015,000,000.00	-	100,972,697.97	3.3%	2,914,027,302.03
056900500100	State college of basic and remedial studies	4,183,185,000.00	4,183,185,000.00	87,359,236.56	191,025,424.55	4.6%	3,992,159,575.45
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	2,432,000,000.00	2,432,000,000.00	-	-	0.0%	2,432,000,000.00
056905500100	Sokoto State Scholarship and Students Matters	47,090,000.00	47,090,000.00	-	-	0.0%	47,090,000.00
056905600100	Shehu Shagari University of Education	4,903,500,000.00	5,171,500,000.00	-	-	0.0%	5,171,500,000.00
052100000000	**Ministry of Health**	**104,644,218,330.85**	**60,827,803,830.85**	**861,793,582.84**	**4,607,860,967.65**	**7.6%**	**56,219,942,863.20**
052100100100	Ministry of Health	92,523,418,285.85	48,757,003,785.85	546,244,587.17	3,431,085,416.11	7.0%	45,325,918,369.74
052100200100	Sokoto State Contributory Health Care Mgt. Agency	218,500,000.00	218,500,000.00	-	132,000,000.00	60.4%	86,500,000.00
052100300100	Primary Health Care Development Agency	5,797,000,000.00	5,747,000,000.00	132,421,325.02	861,647,880.89	15.0%	4,885,352,119.11
052102600100	Specialist Hospital	632,300,045.00	632,300,045.00	-	-	0.0%	632,300,045.00
052104100100	Orthopedic Hospital Wamakko	590,000,000.00	590,000,000.00	11,331,856.65	11,331,856.65	1.9%	578,668,143.35
052110400100	College of Nursing Sciences Sokoto	1,100,000,000.00	1,100,000,000.00	146,795,814.00	146,795,814.00	13.3%	953,204,186.00
052110400200	College of Nursing Sciences, Tambuwal	2,050,000,000.00	2,050,000,000.00	25,000,000.00	25,000,000.00	1.2%	2,025,000,000.00
052110600100	Sultan AbdulRahman College of H/Tech.	1,733,000,000.00	1,733,000,000.00	-	-	0.0%	1,733,000,000.00
053500000000	**Ministry of Environment**	**18,773,870,000.00**	**15,523,870,000.00**	**707,582,534.13**	**8,564,150,141.36**	**55.2%**	**6,959,719,858.64**
053500100100	Ministry of Environment	14,708,870,000.00	12,458,870,000.00	273,743,225.61	8,115,375,486.91	65.1%	4,343,494,513.09
053500200100	Parks and Gardens Agency	4,065,000,000.00	3,065,000,000.00	433,839,308.52	448,774,654.45	14.6%	2,616,225,345.55
055100000000	**Ministry for Local Government and Chieftancy**	**850,444,632.00**	**850,444,632.00**	**-**	**-**	**0.0%**	**850,444,632.00**
055100100100	Ministry for Local Government and Chieftancy	850,444,632.00	850,444,632.00	-	-	0.0%	850,444,632.00
055600000000	**Ministry of Social Welfare & Community Development**	**3,719,911,200.00**	**5,319,911,200.00**	**2,149,575,975.96**	**2,186,575,975.96**	**41.1%**	**3,133,335,224.04**
055600100100	Ministry of Humanitarian Affairs & Social Welfare	3,719,911,200.00	5,319,911,200.00	2,149,575,975.96	2,186,575,975.96	41.1%	3,133,335,224.04

Table 8: Other Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Other Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	*32,774,700,000.00*	*34,374,700,000.00*	*8,196,176,898.72*	*20,828,559,731.32*	*60.6%*	*13,546,140,268.68*
010000000000	**Administration Sector**	**6,307,200,000.00**	**5,207,200,000.00**	**694,967,300.00**	**2,281,524,603.75**	**43.8%**	**2,925,675,396.25**
011100000000	**Government House**	**425,000,000.00**	**525,000,000.00**	**7,750,000.00**	**7,750,000.00**	**1.5%**	**517,250,000.00**
011100100100	Government House	-	100,000,000.00	7,750,000.00	7,750,000.00	7.8%	92,250,000.00
011102000100	POVERTY REDUCTION PROGRAMME	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
011103900100	Office of the Special Adviser on Administration and Legal Matters	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
016100000000	**Office of the SSG**	**5,700,000,000.00**	**4,500,000,000.00**	**687,217,300.00**	**2,273,774,603.75**	**50.5%**	**2,226,225,396.25**
016100100100	SSG's Office	5,700,000,000.00	4,500,000,000.00	687,217,300.00	2,273,774,603.75	50.5%	2,226,225,396.25
014900000000	**Local Government Service Commission**	**150,000,000.00**	**150,000,000.00**	**-**	**-**	**0.0%**	**150,000,000.00**
014903500100	Local Government Pension Board	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
012400000000	**Ministry for Home Affairs**	**2,000,000.00**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
012400900100	Government Printing Press	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
017200000000	**Ministry for Religious Affairs**	**30,200,000.00**	**30,200,000.00**	**-**	**-**	**0.0%**	**30,200,000.00**
017200700100	Zakat and Waqf (Endowment) Agency	30,200,000.00	30,200,000.00	-	-	0.0%	30,200,000.00
020000000000	**Economic Sector**	**21,337,000,000.00**	**24,837,000,000.00**	**6,819,486,857.58**	**17,600,241,576.43**	**70.9%**	**7,236,758,423.57**
022000000000	**Ministry of Finance**	**19,763,000,000.00**	**21,263,000,000.00**	**6,819,486,857.58**	**17,486,848,856.43**	**82.2%**	**3,776,151,143.57**
022000100100	Ministry of Finance	19,763,000,000.00	21,263,000,000.00	6,819,486,857.58	17,486,848,856.43	82.2%	3,776,151,143.57
022200000000	**Ministry of Commerce and Industry**	**1,015,000,000.00**	**3,015,000,000.00**	**-**	**-**	**0.0%**	**3,015,000,000.00**
022200100100	Ministry of Commerce and Industry	-	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
022205100100	Sokoto State SME Development Agency	1,000,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
022205600100	Agency for Cooperative	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
022800000000	**Ministry of Science and Technology**	**559,000,000.00**	**559,000,000.00**	**-**	**113,392,720.00**	**20.3%**	**445,607,280.00**
022800100100	Ministry of Science and Technology	559,000,000.00	559,000,000.00	-	113,392,720.00	20.3%	445,607,280.00
030000000000	**Law and Justice**	**30,000,000.00**	**30,000,000.00**	**-**	**-**	**0.0%**	**30,000,000.00**
031800000000	**State Judiciary**	**30,000,000.00**	**30,000,000.00**	**-**	**-**	**0.0%**	**30,000,000.00**
031805500100	Shari'a Court of Appeal	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
050000000000	**Social Sector**	**5,100,500,000.00**	**4,300,500,000.00**	**681,722,741.14**	**946,793,551.14**	**22.0%**	**3,353,706,448.86**
051300000000	**Ministry of Youth and Sports Development**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**0.0%**	**20,000,000.00**
051300100100	Ministry of Youth and Sports Development	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
051400000000	**Ministry for Women Affairs**	**2,000,000,000.00**	**2,000,000,000.00**	**342,380,885.14**	**378,487,385.14**	**18.9%**	**1,621,512,614.86**
051400100100	Ministry for Women Affairs	2,000,000,000.00	2,000,000,000.00	342,380,885.14	378,487,385.14	18.9%	1,621,512,614.86
051700000000	**Ministry of Education**	**3,060,000,000.00**	**2,260,000,000.00**	**339,341,856.00**	**568,306,166.00**	**25.1%**	**1,691,693,834.00**
051700100100	Ministry for Basic Education	3,000,000,000.00	2,200,000,000.00	339,341,856.00	568,306,166.00	25.8%	1,631,693,834.00
051705800100	Arabic and Islamic Education Board	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
052100000000	**Ministry of Health**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
052110200100	Hospitals Services Magt. Board	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
055100000000	**Ministry for Local Government and Chieftancy**	**10,500,000.00**	**10,500,000.00**	**-**	**-**	**0.0%**	**10,500,000.00**
055100100100	Ministry for Local Government and Chieftancy	10,500,000.00	10,500,000.00	-	-	0.0%	10,500,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	758,700,526,537.89	758,700,526,537.89	113,236,146,675.96	252,861,415,923.05	33.3%	505,839,110,614.84
2	*EXPENDITURES*	*758,700,526,537.89*	*758,700,526,537.89*	*113,236,146,675.96*	*252,861,415,923.05*	*33.3%*	*505,839,110,614.84*
21	*PERSONNEL COST*	*70,571,647,882.76*	*76,814,950,670.51*	*16,542,238,721.26*	*53,837,869,541.11*	*70.1%*	*22,977,081,129.40*
2101	**SALARY**	*58,315,455,901.76*	*64,659,758,689.51*	*13,094,101,220.44*	*43,744,475,682.94*	*67.7%*	*20,915,283,006.57*
210101	**SALARIES AND WAGES**	**58,315,455,901.76**	**64,659,758,689.51**	**13,094,101,220.44**	**43,744,475,682.94**	**67.7%**	**20,915,283,006.57**
21010101	SALARY	57,584,873,997.38	64,083,176,785.13	13,061,109,282.02	43,645,346,325.80	68.1%	20,437,830,459.33
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	730,581,904.38	576,581,904.38	32,991,938.42	99,129,357.14	17.2%	477,452,547.24
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	*1,235,360,000.00*	*834,360,000.00*	*146,664,322.14*	*188,974,322.14*	*22.6%*	*645,385,677.86*
210201	**ALLOWANCES**	**1,222,400,000.00**	**821,400,000.00**	**146,664,322.14**	**188,974,322.14**	**23.0%**	**632,425,677.86**
21020101	NON REGULAR ALLOWANCES	1,222,400,000.00	821,400,000.00	146,664,322.14	188,974,322.14	23.0%	632,425,677.86
210202	**SOCIAL CONTRIBUTIONS**	**12,960,000.00**	**12,960,000.00**	**-**	**-**	**0.0%**	**12,960,000.00**
21020201	NHIS CONTRIBUTION	12,960,000.00	12,960,000.00	-	-	0.0%	12,960,000.00
2103	**SOCIAL BENEFITS**	*11,020,831,981.00*	*11,320,831,981.00*	*3,301,473,178.68*	*9,904,419,536.03*	*87.5%*	*1,416,412,444.97*
210301	**SOCIAL BENEFITS**	**11,020,831,981.00**	**11,320,831,981.00**	**3,301,473,178.68**	**9,904,419,536.03**	**87.5%**	**1,416,412,444.97**
21030101	GRATUITY	5,000,000,000.00	6,500,000,000.00	2,150,000,000.00	6,450,000,000.00	99.2%	50,000,000.00
21030102	PENSION	5,270,831,981.00	3,770,831,981.00	901,473,178.68	2,704,419,536.03	71.7%	1,066,412,444.97
21030103	DEATH BENEFITS	750,000,000.00	1,050,000,000.00	250,000,000.00	750,000,000.00	71.4%	300,000,000.00
22	*OTHER RECURRENT COSTS*	*134,785,286,551.67*	*148,596,701,051.67*	*27,246,676,328.73*	*59,765,931,132.56*	*40.2%*	*88,830,769,919.11*
2202	**OVERHEAD COST**	*102,010,586,551.67*	*114,222,001,051.67*	*19,050,499,430.01*	*38,937,371,401.24*	*34.1%*	*75,284,629,650.43*
220201	**TRAVEL & TRANSPORT - GENERAL**	**12,881,666,988.00**	**12,698,151,988.00**	**1,589,708,241.00**	**2,762,369,232.02**	**21.8%**	**9,935,782,755.98**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,560,688,588.00	4,942,688,588.00	385,730,325.00	969,307,957.00	19.6%	3,973,380,631.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,061,234,900.00	3,727,234,900.00	273,218,000.00	806,042,120.00	21.6%	2,921,192,780.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,943,743,500.00	3,627,228,500.00	901,759,916.00	958,019,155.02	26.4%	2,669,209,344.98
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	316,000,000.00	401,000,000.00	29,000,000.00	29,000,000.00	7.2%	372,000,000.00
220202	**UTILITIES - GENERAL**	**913,845,600.00**	**1,726,845,600.00**	**377,133,916.89**	**620,758,641.15**	**35.9%**	**1,106,086,958.85**
22020201	ELECTRICITY CHARGES	463,220,000.00	1,313,220,000.00	376,840,016.89	595,464,741.15	45.3%	717,755,258.85
22020202	TELEPHONE CHARGES	134,188,000.00	134,188,000.00	-	-	0.0%	134,188,000.00
22020203	INTERNET ACCESS CHARGES	199,590,700.00	162,590,700.00	202,000.00	25,202,000.00	15.5%	137,388,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	4,046,900.00	4,046,900.00	91,900.00	91,900.00	2.3%	3,955,000.00
22020205	WATER RATES	5,600,000.00	5,600,000.00	-	-	0.0%	5,600,000.00
22020206	SEWERAGE CHARGES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	105,200,000.00	105,200,000.00	-	-	0.0%	105,200,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**11,615,446,214.00**	**11,885,446,214.00**	**1,350,079,760.00**	**2,691,108,056.00**	**22.6%**	**9,194,338,158.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,612,344,314.00	2,492,344,314.00	237,060,510.00	716,250,685.00	28.7%	1,776,093,629.00
22020302	BOOKS	369,807,900.00	349,807,900.00	1,800,000.00	17,304,000.00	4.9%	332,503,900.00
22020303	NEWSPAPERS	17,745,600.00	17,745,600.00	-	500,000.00	2.8%	17,245,600.00
22020304	MAGAZINES & PERIODICALS	92,267,000.00	92,267,000.00	1,000,000.00	7,700,000.00	8.3%	84,567,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	663,134,500.00	663,134,500.00	87,653,000.00	196,548,000.00	29.6%	466,586,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	367,734,500.00	277,734,500.00	28,722,550.00	32,722,550.00	11.8%	245,011,950.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,713,572,400.00	2,713,572,400.00	225,417,500.00	502,717,958.00	18.5%	2,210,854,442.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	109,000,000.00	109,000,000.00	-	32,775,900.00	30.1%	76,224,100.00
22020309	UNIFORMS & OTHER CLOTHING	331,640,000.00	331,640,000.00	-	-	0.0%	331,640,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,768,600,000.00	1,768,600,000.00	63,176,200.00	404,613,413.00	22.9%	1,363,986,587.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	569,600,000.00	769,600,000.00	65,850,000.00	125,882,750.00	16.4%	643,717,250.00
22020312	PAYMENT OF EXAMINATION FEES	2,000,000,000.00	2,300,000,000.00	639,400,000.00	654,092,800.00	28.4%	1,645,907,200.00
220204	**MAINTENANCE SERVICES - GENERAL**	**10,726,158,100.48**	**9,991,158,100.48**	**873,237,850.68**	**2,896,092,614.40**	**29.0%**	**7,095,065,486.08**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,164,046,400.00	2,294,046,400.00	119,886,150.00	453,814,500.00	19.8%	1,840,231,900.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,553,428,105.73	1,888,428,105.73	49,501,200.00	225,943,125.00	12.0%	1,662,484,980.73

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	820,910,000.00	710,910,000.00	64,946,571.28	260,037,951.28	36.6%	450,872,048.72
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,913,705,277.00	1,431,705,277.00	128,661,875.00	912,358,013.35	63.7%	519,347,263.65
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,214,780,750.75	1,181,780,750.75	120,960,000.00	180,770,025.00	15.3%	1,001,010,725.75
22020406	OTHER MAINTENANCE SERVICES	1,663,090,667.00	1,588,090,667.00	190,175,989.75	604,767,131.12	38.1%	983,323,535.88
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	22,546,900.00	22,546,900.00	2,800,000.00	2,800,000.00	12.4%	19,746,900.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,270,000,000.00	770,000,000.00	196,306,064.65	255,601,868.65	33.2%	514,398,131.35
22020413	MINOR ROAD MAINTENANCE	103,650,000.00	103,650,000.00	-	-	0.0%	103,650,000.00
220205	**TRAINING - GENERAL**	**8,618,935,554.46**	**9,628,008,554.46**	**1,009,950,826.00**	**1,663,880,916.00**	**17.3%**	**7,964,127,638.46**
22020501	LOCAL TRAINING	6,796,085,470.00	7,084,672,970.00	603,662,073.00	1,238,102,163.00	17.5%	5,846,570,807.00
22020502	INTERNATIONAL TRAINING	1,822,850,084.46	2,543,335,584.46	406,288,753.00	425,778,753.00	16.7%	2,117,556,831.46
220206	**OTHER SERVICES - GENERAL**	**17,408,123,360.00**	**15,758,123,360.00**	**4,491,128,404.22**	**10,193,771,123.22**	**64.7%**	**5,564,352,236.78**
22020601	SECURITY SERVICES	8,620,722,600.00	6,970,722,600.00	887,553,772.22	2,752,940,472.22	39.5%	4,217,782,127.78
22020602	OFFICE RENT	225,890,000.00	225,890,000.00	22,000,000.00	77,000,000.00	34.1%	148,890,000.00
22020603	RESIDENTIAL RENT	250,000,000.00	250,000,000.00	30,000,000.00	157,150,000.00	62.9%	92,850,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,210,000,000.00	8,210,000,000.00	3,500,185,432.00	7,155,291,451.00	87.2%	1,054,708,549.00
22020605	CLEANING & FUMIGATION SERVICES	101,510,760.00	101,510,760.00	51,389,200.00	51,389,200.00	50.6%	50,121,560.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**7,629,840,800.00**	**10,284,840,800.00**	**951,228,125.36**	**2,683,045,669.17**	**26.1%**	**7,601,795,130.83**
22020701	FINANCIAL CONSULTING	5,501,179,800.00	5,486,179,800.00	608,040,963.46	2,019,426,327.37	36.8%	3,466,753,472.63
22020702	INFORMATION TECHNOLOGY CONSULTING	485,700,000.00	465,700,000.00	38,794,115.90	39,794,115.90	8.5%	425,905,884.10
22020703	LEGAL SERVICES	569,311,000.00	969,311,000.00	-	284,582,179.90	29.4%	684,728,820.10
22020704	ENGINEERING SERVICES	329,000,000.00	1,469,000,000.00	69,550,000.00	69,550,000.00	4.7%	1,399,450,000.00
22020705	ARCHITECTURAL SERVICES	-	300,000,000.00	232,343,046.00	232,343,046.00	77.4%	67,656,954.00
22020706	SURVEYING SERVICES	366,950,000.00	366,950,000.00	500,000.00	500,000.00	0.1%	366,450,000.00
22020707	AGRICULTURAL CONSULTING	154,200,000.00	1,004,200,000.00	-	-	0.0%	1,004,200,000.00
22020708	MEDICAL CONSULTING	153,500,000.00	153,500,000.00	2,000,000.00	36,850,000.00	24.0%	116,650,000.00
22020709	HUMANITARIAN AND SKILLS ACQUISITION CONSULTING	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**2,259,081,588.58**	**2,459,081,588.58**	**191,378,200.00**	**616,485,065.00**	**25.1%**	**1,842,596,523.58**
22020801	MOTOR VEHICLE FUEL COST	988,749,330.00	1,038,749,330.00	126,010,300.00	261,261,675.00	25.2%	777,487,655.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	204,000,000.00	204,000,000.00	1,300,000.00	50,902,000.00	25.0%	153,098,000.00
22020803	PLANT / GENERATOR FUEL COST	1,066,332,258.58	1,216,332,258.58	64,067,900.00	304,321,390.00	25.0%	912,010,868.58
220209	**FINANCIAL CHARGES - GENERAL**	**3,015,550,000.00**	**5,285,550,000.00**	**1,862,471,401.54**	**1,862,471,401.54**	**35.2%**	**3,423,078,598.46**
22020901	BANK CHARGES (OTHER THAN INTEREST)	214,550,000.00	2,284,550,000.00	1,862,471,401.54	1,862,471,401.54	81.5%	422,078,598.46
22020902	INSURANCE PREMIUM	2,801,000,000.00	3,001,000,000.00	-	-	0.0%	3,001,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**26,941,938,346.15**	**34,504,794,846.15**	**6,354,182,704.32**	**12,947,388,682.74**	**37.5%**	**21,557,406,163.41**
22021001	REFRESHMENT & MEALS	135,444,400.00	1,435,444,400.00	207,279,000.00	271,248,500.00	18.9%	1,164,195,900.00
22021002	HONORARIUM & SITTING ALLOWANCE	757,209,500.00	1,957,209,500.00	616,065,000.00	813,290,000.00	41.6%	1,143,919,500.00
22021003	PUBLICITY & ADVERTISEMENTS	1,532,649,612.15	2,677,649,612.15	565,695,750.00	1,101,672,391.51	41.1%	1,575,977,220.64
22021004	MEDICAL EXPENSES-LOCAL	376,900,000.00	476,900,000.00	112,963,000.00	179,578,914.00	37.7%	297,321,086.00
22021006	POSTAGES & COURIER SERVICES	24,415,800.00	24,415,800.00	492,314.58	492,314.58	2.0%	23,923,485.42
22021007	WELFARE PACKAGES	15,799,254,140.00	18,493,254,140.00	4,110,530,065.00	8,371,849,844.76	45.3%	10,121,404,295.24
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	179,120,350.00	179,120,350.00	3,500,000.00	3,650,000.00	2.0%	175,470,350.00
22021009	SPORTING ACTIVITIES	521,353,800.00	423,353,800.00	58,236,510.00	182,238,510.00	43.0%	241,115,290.00
22021010	DIRECT TEACHING & LABORATORY COST	426,560,700.00	426,560,700.00	126,041,190.00	154,418,845.00	36.2%	272,141,855.00
22021014	BUDGET EXPENSES	228,635,230.00	228,635,230.00	83,880,000.00	83,880,000.00	36.7%	144,755,230.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	512,000,000.00	512,000,000.00	186,804,400.00	230,301,400.00	45.0%	281,698,600.00
22021020	FOREIGN SCHOLARSHIP SCHEME	1,500,000,000.00	1,500,000,000.00	7,924,000.00	62,921,634.00	4.2%	1,437,078,366.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,816,497,000.00	1,695,497,000.00	49,795,000.00	159,192,470.00	9.4%	1,536,304,530.00
22021022	Statistical Operations	1,405,000,000.00	1,405,000,000.00	128,120,424.74	262,169,063.09	18.7%	1,142,830,936.91
22021023	Management of Development Assistance	55,000,000.00	55,000,000.00	-	-	0.0%	55,000,000.00
22021024	Supervision and Monitoring of Capital Projects	71,897,814.00	1,414,754,314.00	18,176,050.00	497,107,315.00	35.1%	917,646,999.00
22021025	Domestic Scholarship	1,600,000,000.00	1,600,000,000.00	78,680,000.00	573,377,480.80	35.8%	1,026,622,519.20
2203	**LOANS AND ADVANCES**	***42,000,000.00***	***42,000,000.00***	**-**	**-**	***0.0%***	***42,000,000.00***
220301	**STAFF LOANS & ADVANCES**	**42,000,000.00**	**42,000,000.00**	**-**	**-**	**0.0%**	**42,000,000.00**
22030101	MOTOR CYCLE ADVANCES	42,000,000.00	42,000,000.00	-	-	0.0%	42,000,000.00

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
2204	**GRANTS AND CONTRIBUTIONS GENERAL**	***7,410,700,000.00***	***8,310,700,000.00***	***694,967,300.00***	***2,281,524,603.75***	***27.5%***	***6,029,175,396.25***
220401	**LOCAL GRANTS AND CONTRIBUTIONS**	**7,410,700,000.00**	**8,310,700,000.00**	**694,967,300.00**	**2,281,524,603.75**	**27.5%**	**6,029,175,396.25**
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	180,500,000.00	180,500,000.00	-	-	0.0%	180,500,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	-	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	200,000,000.00	2,700,000,000.00	-	100,296,000.00	3.7%	2,599,704,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	7,030,200,000.00	3,930,200,000.00	694,967,300.00	2,181,228,603.75	55.5%	1,748,971,396.25
2205	**SUBSIDIES GENERAL**	***2,559,000,000.00***	***2,559,000,000.00***	***275,136,006.00***	***544,687,186.00***	***21.3%***	***2,014,312,814.00***
220501	**SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS**	**2,559,000,000.00**	**2,559,000,000.00**	**275,136,006.00**	**544,687,186.00**	**21.3%**	**2,014,312,814.00**
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	2,559,000,000.00	2,559,000,000.00	275,136,006.00	544,687,186.00	21.3%	2,014,312,814.00
2206	**PUBLIC DEBT CHARGES**	***19,763,000,000.00***	***21,263,000,000.00***	***6,819,486,857.58***	***17,486,848,856.43***	***82.2%***	***3,776,151,143.57***
220601	**FOREIGN INTEREST / DISCOUNT**	**1,312,000,000.00**	**1,312,000,000.00**	**317,852,155.53**	**807,270,714.73**	**61.5%**	**504,729,285.27**
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,312,000,000.00	1,312,000,000.00	317,852,155.53	807,270,714.73	61.5%	504,729,285.27
220602	**DOMESTIC INTEREST / DISCOUNT**	**6,003,000,000.00**	**3,503,000,000.00**	**1,509,000,000.00**	**2,492,989,805.49**	**71.2%**	**1,010,010,194.51**
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	6,003,000,000.00	3,503,000,000.00	1,509,000,000.00	2,492,989,805.49	71.2%	1,010,010,194.51
220603	**FOREIGN PRINCIPAL**	**2,420,000,000.00**	**6,420,000,000.00**	**1,801,162,214.65**	**4,205,542,493.95**	**65.5%**	**2,214,457,506.05**
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	2,420,000,000.00	6,420,000,000.00	1,801,162,214.65	4,205,542,493.95	65.5%	2,214,457,506.05
220604	**DOMESTIC PRINCIPAl**	**10,028,000,000.00**	**10,028,000,000.00**	**3,191,472,487.40**	**9,981,045,842.26**	**99.5%**	**46,954,157.74**
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	10,028,000,000.00	10,028,000,000.00	3,191,472,487.40	9,981,045,842.26	99.5%	46,954,157.74
2208	**TRANSFERS -PAYMENTS TO INDIVIDUALS**	***3,000,000,000.00***	***2,200,000,000.00***	***406,586,735.14***	***515,499,085.14***	***23.4%***	***1,684,500,914.86***
220801	**TRANSFERS - PAYMENTS TO INDIVIDUALS**	**3,000,000,000.00**	**2,200,000,000.00**	**406,586,735.14**	**515,499,085.14**	**23.4%**	**1,684,500,914.86**
22080102	TRANSFERS - PAYMENT TO AGED/VULNERABLE GROUP	3,000,000,000.00	2,200,000,000.00	406,586,735.14	515,499,085.14	23.4%	1,684,500,914.86
23	***CAPITAL EXPENDITURE***	***553,343,592,103.46***	***533,288,874,815.71***	***69,447,231,625.97***	***139,257,615,249.37***	***26.1%***	***394,031,259,566.34***
2301	**FIXED ASSETS PURCHASED**	***157,018,870,322.12***	***161,702,567,534.37***	***36,205,755,989.87***	***60,515,958,104.98***	***37.4%***	***101,186,609,429.39***
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**157,018,870,322.12**	**161,702,567,534.37**	**36,205,755,989.87**	**60,515,958,104.98**	**37.4%**	**101,186,609,429.39**
23010101	PURCHASE / ACQUISITION OF LAND	1,865,000,000.00	1,865,000,000.00	35,416,000.00	1,033,475,901.00	55.4%	831,524,099.00
23010102	PURCHASE OF OFFICE BUILDINGS	230,000,000.00	230,000,000.00	-	-	0.0%	230,000,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	180,000,000.00	180,000,000.00	-	-	0.0%	180,000,000.00
23010104	PURCHASE MOTOR CYCLES	4,363,560,756.00	4,952,560,756.00	804,573,000.00	849,023,000.00	17.1%	4,103,537,756.00
23010105	PURCHASE OF MOTOR VEHICLES	25,975,685,922.00	22,827,685,922.00	2,212,593,820.74	8,506,988,365.33	37.3%	14,320,697,556.67
23010106	PURCHASE OF VANS	690,000,000.00	390,000,000.00	-	-	0.0%	390,000,000.00
23010107	PURCHASE OF TRUCKS	1,230,579,500.00	1,480,579,500.00	-	-	0.0%	1,480,579,500.00
23010108	PURCHASE OF BUSES	5,450,000,000.00	4,300,000,000.00	-	481,037,295.98	11.2%	3,818,962,704.02
23010109	PURCHASE OF SEA BOATS	450,000,000.00	560,000,000.00	143,198,455.00	204,569,221.76	36.5%	355,430,778.24
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,793,667,614.00	8,393,667,614.00	312,056,654.16	814,161,404.16	9.7%	7,579,506,209.84
23010113	PURCHASE OF COMPUTERS	3,083,554,300.00	3,058,554,300.00	19,500,000.00	70,323,010.00	2.3%	2,988,231,290.00
23010114	PURCHASE OF COMPUTER PRINTERS	240,000,000.00	240,000,000.00	-	-	0.0%	240,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	42,450,000.00	42,450,000.00	-	-	0.0%	42,450,000.00
23010117	PURCHASE OF SHREDDING MACHINES	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
23010118	PURCHASE OF SCANNERS	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	6,824,997,291.20	6,444,997,291.20	1,208,883,077.69	1,325,756,052.77	20.6%	5,119,241,238.43
23010121	PURCHASE OF RESIDENTIAL FURNITURE	130,000,000.00	130,000,000.00	-	-	0.0%	130,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	31,556,212,445.00	16,056,212,445.00	75,226,000.00	357,845,937.50	2.2%	15,698,366,507.50
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	225,000,000.00	225,000,000.00	-	-	0.0%	225,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	4,429,320,214.85	3,939,320,214.85	118,005,024.54	504,059,410.54	12.8%	3,435,260,804.31
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	786,974,557.00	786,974,557.00	-	-	0.0%	786,974,557.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	224,000,000.00	224,000,000.00	-	-	0.0%	224,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	665,000,000.00	1,265,000,000.00	-	-	0.0%	1,265,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,425,000,000.00	18,046,697,212.25	5,408,972,218.75	5,408,972,218.75	30.0%	12,637,724,993.50
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	4,427,454,350.00	4,478,454,350.00	107,427,980.00	619,591,591.53	13.8%	3,858,862,758.47
23010133	PURCHASES OF SURVEYING EQUIPMENT	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010138	PURCHASE OF AERO SPARES/MAINTENANCE	5,500,000,000.00	5,500,000,000.00	3,500,000,000.00	3,500,000,000.00	63.6%	2,000,000,000.00
23010139	PURCHASE OF POVERTY AND EMERGENCY RELIEF MATERIALS	4,530,000,000.00	4,834,000,000.00	1,228,216,000.00	1,808,789,600.00	37.4%	3,025,210,400.00
23010140	PURCHASE OF AGRICULTURAL INPUTS	5,650,000,000.00	4,405,000,000.00	264,890,000.00	2,692,650,225.00	61.1%	1,712,349,775.00
23010141	PURCHASE OF PLATE NUMBER	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00

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23010142	PURCHASE OF WATER EQUIPMENT	3,926,413,372.07	4,376,413,372.07	253,800,000.00	527,800,000.00	12.1%	3,848,613,372.07
23010143	PURCHASE OF AEROPLANE	36,000,000,000.00	42,346,000,000.00	20,512,997,758.99	31,810,914,870.66	75.1%	10,535,085,129.34
2302	**CONSTRUCTION / PROVISION**	***249,308,206,453.24***	***238,809,332,724.24***	***27,818,010,511.39***	***59,855,066,464.98***	***25.1%***	***178,954,266,259.26***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**249,308,206,453.24**	**238,809,332,724.24**	**27,818,010,511.39**	**59,855,066,464.98**	**25.1%**	**178,954,266,259.26**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	24,114,457,529.14	19,454,457,529.14	3,585,168,364.78	3,896,143,654.88	20.0%	15,558,313,874.26
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,110,786,634.20	3,710,786,634.20	2,100,000,000.00	2,100,000,000.00	56.6%	1,610,786,634.20
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	15,644,482,520.21	12,084,482,520.21	2,618,973,382.97	2,628,411,837.56	21.8%	9,456,070,682.65
23020104	CONSTRUCTION / PROVISION OF HOUSING	15,657,894,958.00	17,744,294,958.00	146,795,814.00	4,950,424,827.33	27.9%	12,793,870,130.67
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,024,523,533.87	14,624,523,533.87	27,062,523.00	27,062,523.00	0.2%	14,597,461,010.87
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	51,304,871,180.70	22,588,456,680.70	25,000,000.00	225,379,261.06	1.0%	22,363,077,419.64
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	34,589,148,215.04	26,674,637,786.17	6,021,630,609.75	6,961,188,169.73	26.1%	19,713,449,616.44
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	160,000,000.00	160,000,000.00	-	9,220,792.31	5.8%	150,779,207.69
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,230,600,000.00	1,230,600,000.00	-	-	0.0%	1,230,600,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	10,200,000,000.00	5,700,000,000.00	-	-	0.0%	5,700,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	4,029,890,500.00	7,732,890,499.64	1,183,391,857.28	4,042,615,649.59	52.3%	3,690,274,850.05
23020114	CONSTRUCTION / PROVISION OF ROADS	51,749,441,319.77	66,351,482,091.13	9,517,392,178.14	21,852,932,907.12	32.9%	44,498,549,184.01
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	9,365,000,000.00	7,265,000,000.00	-	6,809,073,816.96	93.7%	455,926,183.04
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,380,002,097.75	20,855,612,526.62	599,065,500.00	2,085,638,405.52	10.0%	18,769,974,121.10
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	125,000,000.00	125,000,000.00	-	-	0.0%	125,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	1,315,000,000.00	1,315,000,000.00	-	-	0.0%	1,315,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	3,780,000,000.00	2,780,000,000.00	200,000,000.00	772,764,284.77	27.8%	2,007,235,715.23
23020124	CONSTRUCTION OF MARKETS/PARKS	7,440,000,000.00	6,325,000,000.00	1,793,530,281.47	3,485,210,335.15	55.1%	2,839,789,664.85
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	4,080,000,000.00	1,080,000,000.00	-	-	0.0%	1,080,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	660,070,000.00	660,070,000.00	-	9,000,000.00	1.4%	651,070,000.00
23020128	CONSTUCTION/PROVISION OF RELIGIOUS BUILDING	347,037,964.56	347,037,964.56	-	-	0.0%	347,037,964.56
2303	**REHABILITATION / REPAIRS**	***114,049,499,193.50***	***109,016,058,422.50***	***3,540,990,397.08***	***14,881,323,310.34***	***13.7%***	***94,134,735,112.16***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**114,049,499,193.50**	**109,016,058,422.50**	**3,540,990,397.08**	**14,881,323,310.34**	**13.7%**	**94,134,735,112.16**
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	2,507,977,418.51	3,207,977,418.51	-	-	0.0%	3,207,977,418.51
23030102	REHABILITATION / REPAIRS - ELECTRICITY	3,021,978,013.72	3,021,978,013.72	-	500,921,492.40	16.6%	2,521,056,521.32
23030103	REHABILITATION / REPAIRS - HOUSING	4,261,200,000.00	3,861,200,000.00	-	190,050,684.00	4.9%	3,671,149,316.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	27,055,498,376.06	20,755,498,376.06	42,193,500.00	3,217,422,261.18	15.5%	17,538,076,114.88
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	11,342,771,052.50	10,827,771,052.50	583,655,812.19	3,062,710,301.68	28.3%	7,765,060,750.82
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	25,753,559,671.11	27,215,159,671.11	1,494,902,523.15	2,571,080,654.65	9.4%	24,644,079,016.46
23030110	REHABILITATION / REPAIRS - LIBRARIES	317,000,000.00	317,000,000.00	22,601,788.50	44,825,044.98	14.1%	272,174,955.02
23030112	REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES	1,030,000,000.00	1,580,000,000.00	-	136,291,821.95	8.6%	1,443,708,178.05
23030113	REHABILITATION / REPAIRS - ROADS	16,275,000,000.00	12,775,000,000.00	838,164,137.67	2,146,239,496.58	16.8%	10,628,760,503.42
23030115	REHABILITATION / REPAIRS - WATER-WAY	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,362,000,000.00	2,862,000,000.00	-	539,620,835.83	18.9%	2,322,379,164.17
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	12,645,514,661.60	12,908,248,890.60	206,204,532.51	1,354,655,400.59	10.5%	11,553,593,490.01
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	336,000,000.00	336,000,000.00	52,392,600.07	52,392,600.07	15.6%	283,607,399.93
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	880,000,000.00	480,000,000.00	-	48,574,466.25	10.1%	431,425,533.75
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	110,000,000.00	110,000,000.00	22,318,720.00	22,318,720.00	20.3%	87,681,280.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	200,000,000.00	200,000,000.00	20,370,000.00	37,773,197.63	18.9%	162,226,802.37
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	90,000,000.00	110,225,000.00	-	20,225,000.00	18.3%	90,000,000.00
23030128	REHABILITATION/REPAIRS OF RELIGIOUS BUILDING	6,746,000,000.00	8,333,000,000.00	258,186,782.99	936,221,332.55	11.2%	7,396,778,667.45
2304	**PRESERVATION OF THE ENVIRONMENT**	***4,968,870,000.00***	***4,466,870,000.00***	***189,553,965.45***	***1,046,212,184.44***	***23.4%***	***3,420,657,815.56***
230401	**PRESERVATION OF THE ENVIRONMENT - GENERAL**	**4,968,870,000.00**	**4,466,870,000.00**	**189,553,965.45**	**1,046,212,184.44**	**23.4%**	**3,420,657,815.56**
23040101	TREE PLANTING	1,330,000,000.00	1,385,000,000.00	23,620,000.00	23,620,000.00	1.7%	1,361,380,000.00
23040102	EROSION & FLOOD CONTROL	1,840,000,000.00	1,840,000,000.00	165,933,965.45	444,641,794.44	24.2%	1,395,358,205.56
23040103	WILDLIFE CONSERVATION	850,000,000.00	333,000,000.00	-	-	0.0%	333,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	948,870,000.00	908,870,000.00	-	577,950,390.00	63.6%	330,919,610.00
2305	**OTHER CAPITAL PROJECTS**	***27,998,146,134.60***	***19,294,046,134.60***	***1,692,920,762.18***	***2,959,055,184.63***	***15.3%***	***16,334,990,949.97***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**27,998,146,134.60**	**19,294,046,134.60**	**1,692,920,762.18**	**2,959,055,184.63**	**15.3%**	**16,334,990,949.97**

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
23050101	RESEARCH AND DEVELOPMENT	21,311,601,564.00	12,383,501,564.00	1,483,286,885.18	1,972,570,994.13	15.9%	10,410,930,569.87
23050102	COMPUTER SOFTWARE ACQUISITION	1,412,853,756.60	2,112,853,756.60	151,083,677.00	151,083,677.00	7.2%	1,961,770,079.60
23050103	MONITORING AND EVALUATION	1,947,690,814.00	1,865,690,814.00	18,550,200.00	106,220,600.00	5.7%	1,759,470,214.00
23050104	ANNIVERSARIES/CELEBRATIONS	415,000,000.00	615,000,000.00	40,000,000.00	40,000,000.00	6.5%	575,000,000.00
23050108	CAPACITY DEVELOPMENT	860,000,000.00	1,030,000,000.00	-	337,764,144.00	32.8%	692,235,856.00
23050109	POVERTY REDUCTION PROGRAMME AND PROJECTS	2,051,000,000.00	1,287,000,000.00	-	351,415,769.50	27.3%	935,584,230.50

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*758,700,526,537.89*	*758,700,526,537.89*	*113,236,146,675.96*	*252,861,415,923.05*	*33.3%*	*505,839,110,614.84*
701	**GENERAL PUBLIC SERVICES**	**126,795,327,133.07**	**126,415,729,920.82**	**22,800,418,579.40**	**55,671,569,251.43**	**44.0%**	**70,744,160,669.38**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTER**	**66,095,801,557.43**	**61,446,104,345.18**	**10,755,463,046.08**	**24,505,828,139.70**	**39.9%**	**36,940,276,205.47**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	46,618,400,504.81	44,939,400,504.81	6,874,996,146.31	18,210,742,361.87	40.5%	26,728,658,142.94
70112	FINANCIAL AND FISCAL AFFAIRS	19,477,401,052.62	16,506,703,840.37	3,880,466,899.76	6,295,085,777.83	38.1%	10,211,618,062.54
7012	**FOREIGN ECONOMIC AID**	**273,000,000.00**	**273,000,000.00**	**26,386,400.00**	**33,686,400.00**	**12.3%**	**239,313,600.00**
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	273,000,000.00	273,000,000.00	26,386,400.00	33,686,400.00	12.3%	239,313,600.00
7013	**GENERAL SERVICES**	**32,573,821,969.60**	**35,129,421,969.60**	**4,470,113,670.73**	**11,473,669,259.74**	**32.7%**	**23,655,752,709.87**
70131	GENERAL PERSONNEL SERVICES	5,147,287,382.61	5,286,287,382.61	801,531,108.39	2,461,106,184.56	46.6%	2,825,181,198.05
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,741,605,200.00	3,588,605,200.00	146,457,671.64	591,660,058.92	16.5%	2,996,945,141.08
70133	OTHER GENERAL SERVICES	23,684,929,386.99	26,254,529,386.99	3,522,124,890.70	8,420,903,016.26	32.1%	17,833,626,370.73
7015	**R&D GENERAL PUBLIC SERVICES**	**10,092,348.28**	**10,092,348.28**	**-**	**-**	**0.0%**	**10,092,348.28**
70151	R&D GENERAL PUBLIC SERVICES	10,092,348.28	10,092,348.28	-	-	0.0%	10,092,348.28
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**7,899,111,257.76**	**8,113,611,257.76**	**728,968,605.02**	**2,171,536,595.56**	**26.8%**	**5,942,074,662.20**
70161	GENERAL PUBLIC SERVICES N.E.C.	7,899,111,257.76	8,113,611,257.76	728,968,605.02	2,171,536,595.56	26.8%	5,942,074,662.20
7017	**PUBLIC DEBT TRANSACTIONS**	**19,763,000,000.00**	**21,263,000,000.00**	**6,819,486,857.58**	**17,486,848,856.43**	**82.2%**	**3,776,151,143.57**
70171	PUBLIC DEBT TRANSACTIONS	19,763,000,000.00	21,263,000,000.00	6,819,486,857.58	17,486,848,856.43	82.2%	3,776,151,143.57
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNI**	**180,500,000.00**	**180,500,000.00**	**-**	**-**	**0.0%**	**180,500,000.00**
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNME	180,500,000.00	180,500,000.00	-	-	0.0%	180,500,000.00
703	**PUBLIC ORDER AND SAFETY**	**46,761,136,094.76**	**66,575,033,307.01**	**12,942,726,597.66**	**22,573,470,647.14**	**33.9%**	**44,001,562,659.87**
7032	**FIRE PROTECTION SERVICES**	**94,060,000.00**	**94,060,000.00**	**6,000,000.00**	**20,800,000.00**	**22.1%**	**73,260,000.00**
70321	FIRE PROTECTION SERVICES	94,060,000.00	94,060,000.00	6,000,000.00	20,800,000.00	22.1%	73,260,000.00
7033	**LAW COURTS**	**17,947,903,940.26**	**22,638,403,940.26**	**2,861,998,125.98**	**4,787,286,693.03**	**21.1%**	**17,851,117,247.23**
70331	LAW COURTS	17,947,903,940.26	22,638,403,940.26	2,861,998,125.98	4,787,286,693.03	21.1%	17,851,117,247.23
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**28,719,172,154.50**	**43,842,569,366.75**	**10,074,728,471.69**	**17,765,383,954.12**	**40.5%**	**26,077,185,412.63**
70361	PUBLIC ORDER AND SAFETY N.E.C.	28,719,172,154.50	43,842,569,366.75	10,074,728,471.69	17,765,383,954.12	40.5%	26,077,185,412.63
704	**ECONOMIC AFFAIRS**	**177,320,491,417.61**	**175,557,005,917.61**	**40,171,434,989.64**	**73,069,522,796.17**	**41.6%**	**102,487,483,121.44**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**7,320,005,699.05**	**8,497,005,699.05**	**385,359,982.05**	**950,048,471.16**	**11.2%**	**7,546,957,227.89**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	7,320,005,699.05	8,497,005,699.05	385,359,982.05	950,048,471.16	11.2%	7,546,957,227.89
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**18,831,497,182.59**	**19,122,497,182.59**	**3,427,903,850.12**	**9,492,962,420.31**	**49.6%**	**9,629,534,762.28**
70421	AGRICULTURE	18,033,842,053.59	17,822,842,053.59	3,113,720,880.37	8,549,863,511.05	48.0%	9,272,978,542.54
70422	FORESTRY	31,755,000.00	33,755,000.00	5,672,296.99	17,566,890.98	52.0%	16,188,109.02
70423	FISHING AND HUNTING	765,900,129.00	1,265,900,129.00	308,510,672.76	925,532,018.28	73.1%	340,368,110.72
7043	**FUEL AND ENERGY**	**23,633,902,256.60**	**15,664,202,256.60**	**170,603,598.59**	**832,299,981.79**	**5.3%**	**14,831,902,274.81**
70435	ELECTRICITY	23,633,902,256.60	15,664,202,256.60	170,603,598.59	832,299,981.79	5.3%	14,831,902,274.81
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**469,600,000.00**	**314,500,000.00**	**167,600,000.00**	**171,600,000.00**	**54.6%**	**142,900,000.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	469,600,000.00	314,500,000.00	167,600,000.00	171,600,000.00	54.6%	142,900,000.00
7045	**TRANSPORT**	**110,828,752,746.30**	**115,373,067,246.66**	**34,258,054,492.01**	**56,413,763,571.84**	**48.9%**	**58,959,303,674.82**
70451	ROAD TRANSPORT	109,827,363,217.10	114,277,677,717.46	33,991,743,689.26	55,614,831,163.60	48.7%	58,662,846,553.86
70452	WATER TRANSPORT	1,001,389,529.20	1,095,389,529.20	266,310,802.75	798,932,408.24	72.9%	296,457,120.96
7046	**COMMUNICATION**	**244,968,000.00**	**244,968,000.00**	**-**	**300,000.00**	**0.1%**	**244,668,000.00**
70461	COMMUNICATION	244,968,000.00	244,968,000.00	-	300,000.00	0.1%	244,668,000.00
7047	**OTHER INDUSTRIES**	**5,082,497,614.00**	**4,082,497,614.00**	**438,061,708.80**	**461,841,855.28**	**11.3%**	**3,620,655,758.72**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	930,566,458.00	930,566,458.00	300,000.00	1,800,000.00	0.2%	928,766,458.00
70473	TOURISM	4,151,931,156.00	3,151,931,156.00	437,761,708.80	460,041,855.28	14.6%	2,691,889,300.72
7048	**R & D ECONOMIC AFFAIRS**	**2,939,510,500.56**	**3,034,510,500.56**	**17,261,045.79**	**218,583,621.87**	**7.2%**	**2,815,926,878.69**
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	120,000,000.00	120,000,000.00	-	109,565,244.50	91.3%	10,434,755.50
70486	R & D COMMUNICATION	2,819,510,500.56	2,914,510,500.56	17,261,045.79	109,018,377.37	3.7%	2,805,492,123.19

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7049	**ECONOMIC AFFAIRS N.E.C**	**7,969,757,418.51**	**9,223,757,418.15**	**1,306,590,312.28**	**4,528,122,873.92**	**49.1%**	**4,695,634,544.23**
70491	ECONOMIC AFFAIRS N.E.C.	7,969,757,418.51	9,223,757,418.15	1,306,590,312.28	4,528,122,873.92	49.1%	4,695,634,544.23
705	**ENVIRONMENTAL PROTECTION**	**18,092,540,780.00**	**16,078,040,780.00**	**703,244,357.82**	**9,211,902,264.58**	**57.3%**	**6,866,138,515.42**
7051	**WASTE MANAGEMENT**	**1,115,670,780.00**	**1,167,670,780.00**	**182,411,132.21**	**558,233,396.62**	**47.8%**	**609,437,383.38**
70511	WASTE MANAGEMENT	1,115,670,780.00	1,167,670,780.00	182,411,132.21	558,233,396.62	47.8%	609,437,383.38
7052	**WASTE WATER MANAGEMENT**	**151,000,000.00**	**151,000,000.00**	**-**	**-**	**0.0%**	**151,000,000.00**
70521	WASTE WATER MANAGEMENT	151,000,000.00	151,000,000.00	-	-	0.0%	151,000,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**16,825,870,000.00**	**14,759,370,000.00**	**520,833,225.61**	**8,653,668,867.95**	**58.6%**	**6,105,701,132.05**
70561	ENVIRONMENTAL PROTECTION N.E.C.	16,825,870,000.00	14,759,370,000.00	520,833,225.61	8,653,668,867.95	58.6%	6,105,701,132.05
706	**HOUSING AND COMMUNITY AMMENITIES**	**82,679,928,999.46**	**118,029,928,999.46**	**6,640,484,518.13**	**23,862,590,849.00**	**20.2%**	**94,167,338,150.46**
7061	**HOUSING DEVELOPMENT**	**34,425,002,097.75**	**67,925,002,097.75**	**3,481,044,841.63**	**16,983,255,017.95**	**25.0%**	**50,941,747,079.80**
70611	HOUSING DEVELOPMENT	34,425,002,097.75	67,925,002,097.75	3,481,044,841.63	16,983,255,017.95	25.0%	50,941,747,079.80
7062	**COMMUNITY DEVELOPMENT**	**4,065,389,022.00**	**3,591,389,022.00**	**26,123,464.78**	**78,370,394.35**	**2.2%**	**3,513,018,627.65**
70621	COMMUNITY DEVELOPMENT	4,065,389,022.00	3,591,389,022.00	26,123,464.78	78,370,394.35	2.2%	3,513,018,627.65
7063	**WATER SUPPLY**	**44,089,037,879.71**	**46,413,037,879.71**	**3,132,316,211.72**	**6,793,465,436.71**	**14.6%**	**39,619,572,443.00**
70631	WATER SUPPLY	44,089,037,879.71	46,413,037,879.71	3,132,316,211.72	6,793,465,436.71	14.6%	39,619,572,443.00
7065	**R & D HOUSING AND COMMUNITY AMMENITIES**	**100,500,000.00**	**100,500,000.00**	**1,000,000.00**	**7,500,000.00**	**7.5%**	**93,000,000.00**
70651	R & D HOUSING AND COMMUNITY AMENITIES	100,500,000.00	100,500,000.00	1,000,000.00	7,500,000.00	7.5%	93,000,000.00
707	**HEALTH**	**120,127,992,994.59**	**76,032,578,494.59**	**3,422,015,323.47**	**12,379,395,564.77**	**16.3%**	**63,653,182,929.82**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**670,434,400.00**	**670,434,400.00**	**27,128,000.00**	**85,585,260.00**	**12.8%**	**584,849,140.00**
70711	PHARMACEUTICAL PRODUCTS	620,434,400.00	620,434,400.00	27,128,000.00	35,780,260.00	5.8%	584,654,140.00
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	50,000,000.00	50,000,000.00	-	49,805,000.00	99.6%	195,000.00
7072	**OUTPATIENT SERVICES**	**24,976,885,400.15**	**25,519,885,400.15**	**881,128,619.82**	**4,554,355,337.09**	**17.8%**	**20,965,530,063.06**
70721	GENERAL MEDICAL SERVICES	845,000,000.00	375,000,000.00	-	-	0.0%	375,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	24,131,885,400.15	25,144,885,400.15	881,128,619.82	4,554,355,337.09	18.1%	20,590,530,063.06
7073	**HOSPITAL SERVICES**	**5,221,109,093.86**	**5,547,109,093.86**	**943,629,214.69**	**3,015,270,425.31**	**54.4%**	**2,531,838,668.55**
70731	GENERAL HOSPITAL SERVICES	4,367,182,250.86	4,687,182,250.86	889,409,464.41	2,668,208,393.24	56.9%	2,018,973,857.62
70732	SPECIALIZED HOSPITAL SERVICES	776,426,843.00	782,426,843.00	50,365,750.28	343,208,032.07	43.9%	439,218,810.93
70734	NURSING AND CONVALESCENT HOME SERVICES	77,500,000.00	77,500,000.00	3,854,000.00	3,854,000.00	5.0%	73,646,000.00
7074	**PUBLIC HEALTH SERVICES**	**85,353,666,286.58**	**40,589,251,786.58**	**1,215,566,088.96**	**3,769,894,008.38**	**9.3%**	**36,819,357,778.20**
70741	PUBLIC HEALTH SERVICES	85,353,666,286.58	40,589,251,786.58	1,215,566,088.96	3,769,894,008.38	9.3%	36,819,357,778.20
7076	**HEALTH N.E.C.**	**3,905,897,814.00**	**3,705,897,814.00**	**354,563,400.00**	**954,290,534.00**	**25.8%**	**2,751,607,280.00**
70761	HEALTH N.E.C.	3,905,897,814.00	3,705,897,814.00	354,563,400.00	954,290,534.00	25.8%	2,751,607,280.00
708	**RECREATION, CULTURE AND RELIGION**	**34,805,063,342.86**	**31,334,163,342.86**	**3,814,458,098.41**	**8,732,559,150.77**	**27.9%**	**22,601,604,192.09**
7081	**RECREATIONAL AND SPORTING SERVICES**	**13,967,358,000.00**	**9,761,358,000.00**	**100,522,247.23**	**935,355,477.53**	**9.6%**	**8,826,002,522.47**
70811	RECREATIONAL AND SPORTING SERVICES	13,967,358,000.00	9,761,358,000.00	100,522,247.23	935,355,477.53	9.6%	8,826,002,522.47
7082	**CULTURAL SERVICES**	**829,197,602.27**	**879,197,602.27**	**39,672,324.53**	**223,363,473.60**	**25.4%**	**655,834,128.66**
70821	CULTURAL SERVICES	829,197,602.27	879,197,602.27	39,672,324.53	223,363,473.60	25.4%	655,834,128.66
7083	**BROADCASTING AND PUBLISHING SERVICES**	**2,528,446,024.24**	**2,904,346,024.24**	**359,954,225.03**	**1,188,308,053.13**	**40.9%**	**1,716,037,971.11**
70831	BROADCASTING AND PUBLISHING SERVICES	2,528,446,024.24	2,904,346,024.24	359,954,225.03	1,188,308,053.13	40.9%	1,716,037,971.11
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**16,479,061,716.35**	**16,788,261,716.35**	**3,264,956,051.62**	**6,240,164,146.51**	**37.2%**	**10,548,097,569.84**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	16,479,061,716.35	16,788,261,716.35	3,264,956,051.62	6,240,164,146.51	37.2%	10,548,097,569.84
7086	**RECREATION, CULTURE AND RELIGION N.E.C.**	**1,001,000,000.00**	**1,001,000,000.00**	**49,353,250.00**	**145,368,000.00**	**14.5%**	**855,632,000.00**
70861	RECREATION, CULTURE AND RELIGION N.E.C.	1,001,000,000.00	1,001,000,000.00	49,353,250.00	145,368,000.00	14.5%	855,632,000.00
709	**EDUCATION**	**117,748,091,431.85**	**114,148,591,431.85**	**15,809,033,266.83**	**32,317,804,647.63**	**28.3%**	**81,830,786,784.22**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**11,676,193,063.78**	**11,734,693,063.78**	**188,121,189.72**	**788,909,678.65**	**6.7%**	**10,945,783,385.13**
70912	PRIMARY EDUCATION	11,676,193,063.78	11,734,693,063.78	188,121,189.72	788,909,678.65	6.7%	10,945,783,385.13
7092	**SECONDARY EDUCATION**	**48,988,610,686.06**	**44,089,610,686.06**	**9,894,463,433.19**	**18,646,910,613.93**	**42.3%**	**25,442,700,072.13**
70921	LOWER SECONDARY EDUCATION	630,738,676.10	780,738,676.10	-	266,033,690.00	34.1%	514,704,986.10
70922	UPPER-SECONDARY EDUCATION	48,357,872,009.96	43,308,872,009.96	9,894,463,433.19	18,380,876,923.93	42.4%	24,927,995,086.03
7093	**POSTSECONDARY NONTERTIARY EDUCATION**	**185,823,710.58**	**185,823,710.58**	**35,978,000.00**	**35,978,000.00**	**19.4%**	**149,845,710.58**
70931	POST-SECONDARY NON-TERTIARY EDUCATION	185,823,710.58	185,823,710.58	35,978,000.00	35,978,000.00	19.4%	149,845,710.58
7094	**TERTIARY EDUCATION**	**28,434,644,268.51**	**29,307,644,268.51**	**2,566,753,426.35**	**5,945,491,229.89**	**20.3%**	**23,362,153,038.62**
70941	FIRST STAGE OF TERTIARY EDUCATION	17,749,022,863.04	18,757,022,863.04	2,355,446,461.13	5,234,634,064.86	27.9%	13,522,388,798.18

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
70942	SECOND STAGE OF TERTIARY EDUCATION	10,685,621,405.47	10,550,621,405.47	211,306,965.22	710,857,165.04	6.7%	9,839,764,240.43
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**9,927,100,000.00**	**9,927,100,000.00**	**1,520,356,026.81**	**2,846,347,613.51**	**28.7%**	**7,080,752,386.49**
70951	EDUCATION NOT DEFINABLE BY LEVEL	9,927,100,000.00	9,927,100,000.00	1,520,356,026.81	2,846,347,613.51	28.7%	7,080,752,386.49
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**3,281,100,000.00**	**3,281,100,000.00**	**88,804,000.00**	**653,774,114.80**	**19.9%**	**2,627,325,885.20**
70961	SUBSIDIARY SERVICES TO EDUCATION	3,281,100,000.00	3,281,100,000.00	88,804,000.00	653,774,114.80	19.9%	2,627,325,885.20
7097	**R & D EDUCATION**	**404,999,038.29**	**424,999,038.29**	**39,415,231.69**	**182,170,333.45**	**42.9%**	**242,828,704.84**
70971	R & D EDUCATION	404,999,038.29	424,999,038.29	39,415,231.69	182,170,333.45	42.9%	242,828,704.84
7098	**EDUCATION N.E.C.**	**14,849,620,664.63**	**15,197,620,664.63**	**1,475,141,959.08**	**3,218,223,063.40**	**21.2%**	**11,979,397,601.23**
70981	EDUCATION N.E.C	14,849,620,664.63	15,197,620,664.63	1,475,141,959.08	3,218,223,063.40	21.2%	11,979,397,601.23
710	**SOCIAL PROTECTION**	**34,369,954,343.70**	**34,529,454,343.70**	**6,932,330,944.58**	**15,042,600,751.55**	**43.6%**	**19,486,853,592.15**
7101	**SICKNESS AND DISABILITY**	**3,069,900,000.00**	**2,253,900,000.00**	**111,372,541.21**	**381,984,163.63**	**16.9%**	**1,871,915,836.37**
71012	DISABILITY	3,069,900,000.00	2,253,900,000.00	111,372,541.21	381,984,163.63	16.9%	1,871,915,836.37
7102	**OLD AGE**	**10,270,831,981.00**	**10,270,831,981.00**	**3,051,473,178.68**	**9,154,419,536.03**	**89.1%**	**1,116,412,444.97**
71021	OLD AGE	10,270,831,981.00	10,270,831,981.00	3,051,473,178.68	9,154,419,536.03	89.1%	1,116,412,444.97
7103	**SURVIVORS**	**750,000,000.00**	**1,050,000,000.00**	**250,000,000.00**	**750,000,000.00**	**71.4%**	**300,000,000.00**
71031	SURVIVORS	750,000,000.00	1,050,000,000.00	250,000,000.00	750,000,000.00	71.4%	300,000,000.00
7104	**FAMILY AND CHILDREN**	**2,462,808,166.70**	**2,481,408,166.70**	**395,758,130.98**	**605,604,122.66**	**24.4%**	**1,875,804,044.04**
71041	FAMILY AND CHILDREN	2,462,808,166.70	2,481,408,166.70	395,758,130.98	605,604,122.66	24.4%	1,875,804,044.04
7105	**UNEMPLOYMENT**	**2,227,000,000.00**	**2,227,000,000.00**	**31,600,000.00**	**32,800,000.00**	**1.5%**	**2,194,200,000.00**
71051	UNEMPLOYMENT	2,227,000,000.00	2,227,000,000.00	31,600,000.00	32,800,000.00	1.5%	2,194,200,000.00
7106	**HOUSING**	**976,000,000.00**	**-**	**-**	**-**		**-**
71061	HOUSING	976,000,000.00	-	-	-		-
7107	**SOCIAL EXCLUSSION N.E.C**	**5,866,020,000.00**	**5,866,020,000.00**	**7,740,000.00**	**92,630,000.00**	**1.6%**	**5,773,390,000.00**
71071	SOCIAL EXCLUSION N.E.C.	5,866,020,000.00	5,866,020,000.00	7,740,000.00	92,630,000.00	1.6%	5,773,390,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**8,747,394,196.00**	**10,380,294,196.00**	**3,084,387,093.71**	**4,025,162,929.22**	**38.8%**	**6,355,131,266.78**
71091	SOCIAL PROTECTION N.E.C.	8,747,394,196.00	10,380,294,196.00	3,084,387,093.71	4,025,162,929.22	38.8%	6,355,131,266.78

Table 11: Personnel Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	*70,571,647,882.76*	*76,814,950,670.51*	*16,542,238,721.26*	*53,837,869,541.11*	*70.1%*	*22,977,081,129.40*
701	**GENERAL PUBLIC SERVICES**	**22,380,246,704.61**	**24,373,549,492.36**	**3,689,974,055.86**	**14,574,216,966.68**	**59.8%**	**9,799,332,525.68**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN**	**15,313,061,050.97**	**16,591,363,838.72**	**2,031,582,533.95**	**9,571,888,859.05**	**57.7%**	**7,019,474,979.66**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	14,438,960,082.81	15,807,960,082.81	1,822,316,488.47	9,020,285,974.03	57.1%	6,787,674,108.78
70112	FINANCIAL AND FISCAL AFFAIRS	874,100,968.16	783,403,755.91	209,266,045.47	551,602,885.02	70.4%	231,800,870.89
7013	**GENERAL SERVICES**	**4,594,393,611.60**	**4,894,893,611.60**	**951,053,526.65**	**2,880,314,121.82**	**58.8%**	**2,014,579,489.79**
70131	GENERAL PERSONNEL SERVICES	3,886,787,382.61	4,025,787,382.61	777,152,378.96	2,331,610,678.76	57.9%	1,694,176,703.85
70132	OVERALL PLANNING AND STATISTICAL SERVICES	172,605,200.00	219,605,200.00	47,136,621.64	141,409,864.92	64.4%	78,195,335.08
70133	OTHER GENERAL SERVICES	535,001,028.99	649,501,028.99	126,764,526.05	407,293,578.14	62.7%	242,207,450.85
7015	**R&D GENERAL PUBLIC SERVICES**	**10,092,348.28**	**10,092,348.28**	**-**	**-**	**0.0%**	**10,092,348.28**
70151	R&D GENERAL PUBLIC SERVICES	10,092,348.28	10,092,348.28	-	-	0.0%	10,092,348.28
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**2,462,699,693.76**	**2,877,199,693.76**	**707,337,995.27**	**2,122,013,985.81**	**73.8%**	**755,185,707.95**
70161	GENERAL PUBLIC SERVICES N.E.C.	2,462,699,693.76	2,877,199,693.76	707,337,995.27	2,122,013,985.81	73.8%	755,185,707.95
703	**PUBLIC ORDER AND SAFETY**	**2,603,949,195.00**	**2,748,149,195.00**	**669,262,641.00**	**1,953,151,624.50**	**71.1%**	**794,997,570.50**
7033	**LAW COURTS**	**2,326,777,040.50**	**2,469,277,040.50**	**616,405,870.07**	**1,825,313,930.14**	**73.9%**	**643,963,110.36**
70331	LAW COURTS	2,326,777,040.50	2,469,277,040.50	616,405,870.07	1,825,313,930.14	73.9%	643,963,110.36
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**277,172,154.50**	**278,872,154.50**	**52,856,770.94**	**127,837,694.37**	**45.8%**	**151,034,460.13**
70361	PUBLIC ORDER AND SAFETY N.E.C.	277,172,154.50	278,872,154.50	52,856,770.94	127,837,694.37	45.8%	151,034,460.13
704	**ECONOMIC AFFAIRS**	**3,617,852,095.61**	**4,628,052,095.61**	**1,095,522,494.45**	**3,286,567,483.36**	**71.0%**	**1,341,484,612.24**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**133,538,461.05**	**150,538,461.05**	**34,587,482.05**	**103,762,446.16**	**68.9%**	**46,776,014.89**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	133,538,461.05	150,538,461.05	34,587,482.05	103,762,446.16	68.9%	46,776,014.89
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**1,613,179,850.59**	**2,299,179,850.59**	**554,528,029.38**	**1,663,584,088.14**	**72.4%**	**635,595,762.45**
70421	AGRICULTURE	826,524,721.59	1,010,524,721.59	240,545,059.63	721,635,178.88	71.4%	288,889,542.71
70422	FORESTRY	20,755,000.00	22,755,000.00	5,472,296.99	16,416,890.98	72.1%	6,338,109.02
70423	FISHING AND HUNTING	765,900,129.00	1,265,900,129.00	308,510,672.76	925,532,018.28	73.1%	340,368,110.72
7043	**FUEL AND ENERGY**	**147,614,242.88**	**227,914,242.88**	**56,603,598.59**	**169,810,795.78**	**74.5%**	**58,103,447.10**
70435	ELECTRICITY	147,614,242.88	227,914,242.88	56,603,598.59	169,810,795.78	74.5%	58,103,447.10
7045	**TRANSPORT**	**1,594,111,426.53**	**1,776,011,426.53**	**431,619,938.36**	**1,294,859,815.08**	**72.9%**	**481,151,611.45**
70451	ROAD TRANSPORT	592,721,897.33	680,621,897.33	165,309,135.61	495,927,406.84	72.9%	184,694,490.49
70452	WATER TRANSPORT	1,001,389,529.20	1,095,389,529.20	266,310,802.75	798,932,408.24	72.9%	296,457,120.96
7047	**OTHER INDUSTRIES**	**69,397,614.00**	**69,397,614.00**	**2,422,400.28**	**7,267,200.83**	**10.5%**	**62,130,413.17**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	59,466,458.00	59,466,458.00	-	-	0.0%	59,466,458.00
70473	TOURISM	9,931,156.00	9,931,156.00	2,422,400.28	7,267,200.83	73.2%	2,663,955.17
7048	**R & D ECONOMIC AFFAIRS**	**60,010,500.56**	**105,010,500.56**	**15,761,045.79**	**47,283,137.37**	**45.0%**	**57,727,363.19**
70486	R & D COMMUNICATION	60,010,500.56	105,010,500.56	15,761,045.79	47,283,137.37	45.0%	57,727,363.19
705	**ENVIRONMENTAL PROTECTION**	**770,670,780.00**	**1,006,170,780.00**	**335,211,132.21**	**750,136,777.67**	**74.6%**	**256,034,002.33**
7051	**WASTE MANAGEMENT**	**560,670,780.00**	**612,670,780.00**	**150,411,132.21**	**451,233,396.62**	**73.7%**	**161,437,383.38**
70511	WASTE MANAGEMENT	560,670,780.00	612,670,780.00	150,411,132.21	451,233,396.62	73.7%	161,437,383.38
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**210,000,000.00**	**393,500,000.00**	**184,800,000.00**	**298,903,381.04**	**76.0%**	**94,596,618.96**
70561	ENVIRONMENTAL PROTECTION N.E.C.	210,000,000.00	393,500,000.00	184,800,000.00	298,903,381.04	76.0%	94,596,618.96
706	**HOUSING AND COMMUNITY AMMENITIES**	**104,750,020.48**	**154,750,020.48**	**37,760,127.18**	**113,280,381.55**	**73.2%**	**41,469,638.93**
7062	**COMMUNITY DEVELOPMENT**	**79,944,390.00**	**105,944,390.00**	**26,123,464.78**	**78,370,394.35**	**74.0%**	**27,573,995.65**
70621	COMMUNITY DEVELOPMENT	79,944,390.00	105,944,390.00	26,123,464.78	78,370,394.35	74.0%	27,573,995.65
7063	**WATER SUPPLY**	**24,805,630.48**	**48,805,630.48**	**11,636,662.40**	**34,909,987.21**	**71.5%**	**13,895,643.27**
70631	WATER SUPPLY	24,805,630.48	48,805,630.48	11,636,662.40	34,909,987.21	71.5%	13,895,643.27
707	**HEALTH**	**8,697,492,449.74**	**9,088,492,449.74**	**2,124,841,540.63**	**6,559,865,353.12**	**72.2%**	**2,528,627,096.62**
7072	**OUTPATIENT SERVICES**	**300,338,250.00**	**313,338,250.00**	**77,961,036.98**	**233,883,110.94**	**74.6%**	**79,455,139.06**
70722	SPECIALIZED MEDICAL SERVICES	300,338,250.00	313,338,250.00	77,961,036.98	233,883,110.94	74.6%	79,455,139.06

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7073	**HOSPITAL SERVICES**	**3,811,859,093.86**	**4,137,859,093.86**	**908,540,414.69**	**2,910,961,975.31**	**70.3%**	**1,226,897,118.55**
70731	GENERAL HOSPITAL SERVICES	3,157,182,250.86	3,477,182,250.86	865,909,464.41	2,597,728,393.24	74.7%	879,453,857.62
70732	SPECIALIZED HOSPITAL SERVICES	654,676,843.00	660,676,843.00	42,630,950.28	313,233,582.07	47.4%	347,443,260.93
7074	**PUBLIC HEALTH SERVICES**	**4,585,295,105.88**	**4,637,295,105.88**	**1,138,340,088.96**	**3,415,020,266.88**	**73.6%**	**1,222,274,839.00**
70741	PUBLIC HEALTH SERVICES	4,585,295,105.88	4,637,295,105.88	1,138,340,088.96	3,415,020,266.88	73.6%	1,222,274,839.00
708	**RECREATION, CULTURE AND RELIGION**	**646,087,532.37**	**850,187,532.37**	**202,128,225.42**	**606,384,676.27**	**71.3%**	**243,802,856.10**
7081	**RECREATIONAL AND SPORTING SERVICES**	**82,858,000.00**	**101,858,000.00**	**22,472,247.23**	**67,416,741.70**	**66.2%**	**34,441,258.30**
70811	RECREATIONAL AND SPORTING SERVICES	82,858,000.00	101,858,000.00	22,472,247.23	67,416,741.70	66.2%	34,441,258.30
7082	**CULTURAL SERVICES**	**103,353,442.27**	**153,353,442.27**	**37,572,324.53**	**112,716,973.60**	**73.5%**	**40,636,468.66**
70821	CULTURAL SERVICES	103,353,442.27	153,353,442.27	37,572,324.53	112,716,973.60	73.5%	40,636,468.66
7083	**BROADCASTING AND PUBLISHING SERVICES**	**424,354,996.09**	**550,254,996.09**	**131,373,475.03**	**394,120,425.09**	**71.6%**	**156,134,571.00**
70831	BROADCASTING AND PUBLISHING SERVICES	424,354,996.09	550,254,996.09	131,373,475.03	394,120,425.09	71.6%	156,134,571.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**35,521,094.01**	**44,721,094.01**	**10,710,178.63**	**32,130,535.88**	**71.8%**	**12,590,558.13**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	35,521,094.01	44,721,094.01	10,710,178.63	32,130,535.88	71.8%	12,590,558.13
709	**EDUCATION**	**19,614,675,961.26**	**22,300,175,961.26**	**5,004,816,651.01**	**15,846,100,717.51**	**71.1%**	**6,454,075,243.75**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**603,910,121.73**	**662,410,121.73**	**146,361,189.72**	**439,083,569.15**	**66.3%**	**223,326,552.58**
70912	PRIMARY EDUCATION	603,910,121.73	662,410,121.73	146,361,189.72	439,083,569.15	66.3%	223,326,552.58
7092	**SECONDARY EDUCATION**	**13,071,180,478.10**	**13,972,180,478.10**	**2,956,473,217.90**	**9,701,070,418.17**	**69.4%**	**4,271,110,059.93**
70922	UPPER-SECONDARY EDUCATION	13,071,180,478.10	13,972,180,478.10	2,956,473,217.90	9,701,070,418.17	69.4%	4,271,110,059.93
7094	**TERTIARY EDUCATION**	**4,574,915,658.51**	**6,132,915,658.51**	**1,521,633,412.99**	**4,564,900,238.97**	**74.4%**	**1,568,015,419.54**
70941	FIRST STAGE OF TERTIARY EDUCATION	3,891,413,373.04	5,367,413,373.04	1,333,890,534.57	4,001,671,603.71	74.6%	1,365,741,769.33
70942	SECOND STAGE OF TERTIARY EDUCATION	683,502,285.47	765,502,285.47	187,742,878.42	563,228,635.27	73.6%	202,273,650.20
7097	**R & D EDUCATION**	**43,999,038.29**	**63,999,038.29**	**15,813,443.19**	**47,440,329.56**	**74.1%**	**16,558,708.73**
70971	R & D EDUCATION	43,999,038.29	63,999,038.29	15,813,443.19	47,440,329.56	74.1%	16,558,708.73
7098	**EDUCATION N.E.C.**	**1,320,670,664.63**	**1,468,670,664.63**	**364,535,387.22**	**1,093,606,161.66**	**74.5%**	**375,064,502.97**
70981	EDUCATION N.E.C	1,320,670,664.63	1,468,670,664.63	364,535,387.22	1,093,606,161.66	74.5%	375,064,502.97
710	**SOCIAL PROTECTION**	**12,135,923,143.70**	**11,665,423,143.70**	**3,382,721,853.48**	**10,148,165,560.45**	**87.0%**	**1,517,257,583.25**
7101	**SICKNESS AND DISABILITY**	**827,900,000.00**	**11,900,000.00**	**1,037,811.21**	**3,113,433.63**	**26.2%**	**8,786,566.37**
71012	DISABILITY	827,900,000.00	11,900,000.00	1,037,811.21	3,113,433.63	26.2%	8,786,566.37
7102	**OLD AGE**	**10,270,831,981.00**	**10,270,831,981.00**	**3,051,473,178.68**	**9,154,419,536.03**	**89.1%**	**1,116,412,444.97**
71021	OLD AGE	10,270,831,981.00	10,270,831,981.00	3,051,473,178.68	9,154,419,536.03	89.1%	1,116,412,444.97
7103	**SURVIVORS**	**750,000,000.00**	**1,050,000,000.00**	**250,000,000.00**	**750,000,000.00**	**71.4%**	**300,000,000.00**
71031	SURVIVORS	750,000,000.00	1,050,000,000.00	250,000,000.00	750,000,000.00	71.4%	300,000,000.00
7104	**FAMILY AND CHILDREN**	**125,708,166.70**	**144,308,166.70**	**34,569,745.84**	**103,709,237.52**	**71.9%**	**40,598,929.18**
71041	FAMILY AND CHILDREN	125,708,166.70	144,308,166.70	34,569,745.84	103,709,237.52	71.9%	40,598,929.18
7109	**SOCIAL PROTECTION N.E.C.**	**161,482,996.00**	**188,382,996.00**	**45,641,117.75**	**136,923,353.26**	**72.7%**	**51,459,642.74**
71091	SOCIAL PROTECTION N.E.C.	161,482,996.00	188,382,996.00	45,641,117.75	136,923,353.26	72.7%	51,459,642.74

Table 12: Overhead Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	*102,010,586,551.67*	*114,222,001,051.67*	*19,050,499,430.01*	*38,937,371,401.24*	*34.1%*	*75,284,629,650.43*
701	**GENERAL PUBLIC SERVICES**	**28,127,200,768.46**	**35,847,200,768.46**	**6,450,942,774.47**	**13,802,593,208.01**	**38.5%**	**22,044,607,560.45**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN**	**20,568,500,506.46**	**23,588,500,506.46**	**4,660,441,530.39**	**10,391,237,548.56**	**44.1%**	**13,197,262,957.90**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,344,540,422.00	11,244,540,422.00	1,470,091,771.28	5,193,268,501.28	46.2%	6,051,271,920.72
70112	FINANCIAL AND FISCAL AFFAIRS	9,223,960,084.46	12,343,960,084.46	3,190,349,759.11	5,197,969,047.28	42.1%	7,145,991,037.18
7012	**FOREIGN ECONOMIC AID**	**273,000,000.00**	**273,000,000.00**	**26,386,400.00**	**33,686,400.00**	**12.3%**	**239,313,600.00**
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	273,000,000.00	273,000,000.00	26,386,400.00	33,686,400.00	12.3%	239,313,600.00
7013	**GENERAL SERVICES**	**6,484,700,262.00**	**11,184,700,262.00**	**1,764,114,844.08**	**3,376,169,259.45**	**30.2%**	**7,808,531,002.55**
70131	GENERAL PERSONNEL SERVICES	1,140,500,000.00	1,140,500,000.00	24,378,729.43	129,495,505.80	11.4%	1,011,004,494.20
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,645,000,000.00	1,645,000,000.00	99,321,050.00	112,486,050.00	6.8%	1,532,513,950.00
70133	OTHER GENERAL SERVICES	3,699,200,262.00	8,399,200,262.00	1,640,415,064.65	3,134,187,703.65	37.3%	5,265,012,558.35
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**801,000,000.00**	**801,000,000.00**	**-**	**1,500,000.00**	**0.2%**	**799,500,000.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	801,000,000.00	801,000,000.00	-	1,500,000.00	0.2%	799,500,000.00
703	**PUBLIC ORDER AND SAFETY**	**23,358,046,500.00**	**22,858,046,500.00**	**5,645,278,182.00**	**12,154,030,326.90**	**53.2%**	**10,704,016,173.10**
7032	**FIRE PROTECTION SERVICES**	**94,060,000.00**	**94,060,000.00**	**6,000,000.00**	**20,800,000.00**	**22.1%**	**73,260,000.00**
70321	FIRE PROTECTION SERVICES	94,060,000.00	94,060,000.00	6,000,000.00	20,800,000.00	22.1%	73,260,000.00
7033	**LAW COURTS**	**4,132,986,500.00**	**4,132,986,500.00**	**1,073,329,400.00**	**1,735,856,985.90**	**42.0%**	**2,397,129,514.10**
70331	LAW COURTS	4,132,986,500.00	4,132,986,500.00	1,073,329,400.00	1,735,856,985.90	42.0%	2,397,129,514.10
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**19,131,000,000.00**	**18,631,000,000.00**	**4,565,948,782.00**	**10,397,373,341.00**	**55.8%**	**8,233,626,659.00**
70361	PUBLIC ORDER AND SAFETY N.E.C.	19,131,000,000.00	18,631,000,000.00	4,565,948,782.00	10,397,373,341.00	55.8%	8,233,626,659.00
704	**ECONOMIC AFFAIRS**	**9,116,728,920.00**	**13,083,143,420.00**	**1,231,021,426.00**	**1,791,598,125.02**	**13.7%**	**11,291,545,294.98**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**1,871,233,588.00**	**2,871,233,588.00**	**350,772,500.00**	**604,435,500.00**	**21.1%**	**2,266,798,088.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,871,233,588.00	2,871,233,588.00	350,772,500.00	604,435,500.00	21.1%	2,266,798,088.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**1,845,217,332.00**	**2,695,217,332.00**	**12,517,500.00**	**142,217,220.00**	**5.3%**	**2,553,000,112.00**
70421	AGRICULTURE	1,834,217,332.00	2,684,217,332.00	12,317,500.00	141,067,220.00	5.3%	2,543,150,112.00
70422	FORESTRY	11,000,000.00	11,000,000.00	200,000.00	1,150,000.00	10.5%	9,850,000.00
7043	**FUEL AND ENERGY**	**711,310,000.00**	**661,310,000.00**	**114,000,000.00**	**152,129,239.02**	**23.0%**	**509,180,760.98**
70435	ELECTRICITY	711,310,000.00	661,310,000.00	114,000,000.00	152,129,239.02	23.0%	509,180,760.98
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**314,500,000.00**	**314,500,000.00**	**167,600,000.00**	**171,600,000.00**	**54.6%**	**142,900,000.00**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	314,500,000.00	314,500,000.00	167,600,000.00	171,600,000.00	54.6%	142,900,000.00
7045	**TRANSPORT**	**3,432,900,000.00**	**5,549,314,500.00**	**582,831,426.00**	**653,380,926.00**	**11.8%**	**4,895,933,574.00**
70451	ROAD TRANSPORT	3,432,900,000.00	5,549,314,500.00	582,831,426.00	653,380,926.00	11.8%	4,895,933,574.00
7046	**COMMUNICATION**	**244,968,000.00**	**244,968,000.00**	**-**	**300,000.00**	**0.1%**	**244,668,000.00**
70461	COMMUNICATION	244,968,000.00	244,968,000.00	-	300,000.00	0.1%	244,668,000.00
7047	**OTHER INDUSTRIES**	**163,100,000.00**	**163,100,000.00**	**1,800,000.00**	**5,800,000.00**	**3.6%**	**157,300,000.00**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	86,100,000.00	86,100,000.00	300,000.00	1,800,000.00	2.1%	84,300,000.00
70473	TOURISM	77,000,000.00	77,000,000.00	1,500,000.00	4,000,000.00	5.2%	73,000,000.00
7048	**R & D ECONOMIC AFFAIRS**	**533,500,000.00**	**583,500,000.00**	**1,500,000.00**	**61,735,240.00**	**10.6%**	**521,764,760.00**
70486	R & D COMMUNICATION	533,500,000.00	583,500,000.00	1,500,000.00	61,735,240.00	10.6%	521,764,760.00
705	**ENVIRONMENTAL PROTECTION**	**1,138,000,000.00**	**1,138,000,000.00**	**94,290,000.00**	**346,390,000.00**	**30.4%**	**791,610,000.00**
7051	**WASTE MANAGEMENT**	**555,000,000.00**	**555,000,000.00**	**32,000,000.00**	**107,000,000.00**	**19.3%**	**448,000,000.00**
70511	WASTE MANAGEMENT	555,000,000.00	555,000,000.00	32,000,000.00	107,000,000.00	19.3%	448,000,000.00
7052	**WASTE WATER MANAGEMENT**	**151,000,000.00**	**151,000,000.00**	**-**	**-**	**0.0%**	**151,000,000.00**
70521	WASTE WATER MANAGEMENT	151,000,000.00	151,000,000.00	-	-	0.0%	151,000,000.00
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**432,000,000.00**	**432,000,000.00**	**62,290,000.00**	**239,390,000.00**	**55.4%**	**192,610,000.00**
70561	ENVIRONMENTAL PROTECTION N.E.C.	432,000,000.00	432,000,000.00	62,290,000.00	239,390,000.00	55.4%	192,610,000.00
706	**HOUSING AND COMMUNITY AMMENITIES**	**3,853,148,605.73**	**3,853,148,605.73**	**206,386,700.00**	**418,222,964.00**	**10.9%**	**3,434,925,641.73**
7061	**HOUSING DEVELOPMENT**	**456,700,000.00**	**456,700,000.00**	**10,107,250.00**	**37,172,750.00**	**8.1%**	**419,527,250.00**

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
70611	HOUSING DEVELOPMENT	456,700,000.00	456,700,000.00	10,107,250.00	37,172,750.00	8.1%	419,527,250.00
7062	**COMMUNITY DEVELOPMENT**	**190,000,000.00**	**190,000,000.00**	**-**	**-**	**0.0%**	**190,000,000.00**
70621	COMMUNITY DEVELOPMENT	190,000,000.00	190,000,000.00	-	-	0.0%	190,000,000.00
7063	**WATER SUPPLY**	**3,105,948,605.73**	**3,105,948,605.73**	**195,279,450.00**	**373,550,214.00**	**12.0%**	**2,732,398,391.73**
70631	WATER SUPPLY	3,105,948,605.73	3,105,948,605.73	195,279,450.00	373,550,214.00	12.0%	2,732,398,391.73
7065	**R & D HOUSING AND COMMUNITY AMMENITIES**	**100,500,000.00**	**100,500,000.00**	**1,000,000.00**	**7,500,000.00**	**7.5%**	**93,000,000.00**
70651	R & D HOUSING AND COMMUNITY AMENITIES	100,500,000.00	100,500,000.00	1,000,000.00	7,500,000.00	7.5%	93,000,000.00
707	**HEALTH**	**4,551,282,214.00**	**4,551,282,214.00**	**435,380,200.00**	**1,096,188,894.00**	**24.1%**	**3,455,093,320.00**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**620,434,400.00**	**620,434,400.00**	**27,128,000.00**	**35,780,260.00**	**5.8%**	**584,654,140.00**
70711	PHARMACEUTICAL PRODUCTS	620,434,400.00	620,434,400.00	27,128,000.00	35,780,260.00	5.8%	584,654,140.00
7072	**OUTPATIENT SERVICES**	**234,200,000.00**	**234,200,000.00**	**16,600,000.00**	**52,100,000.00**	**22.2%**	**182,100,000.00**
70722	SPECIALIZED MEDICAL SERVICES	234,200,000.00	234,200,000.00	16,600,000.00	52,100,000.00	22.2%	182,100,000.00
7073	**HOSPITAL SERVICES**	**499,250,000.00**	**499,250,000.00**	**35,088,800.00**	**104,308,450.00**	**20.9%**	**394,941,550.00**
70731	GENERAL HOSPITAL SERVICES	300,000,000.00	300,000,000.00	23,500,000.00	70,480,000.00	23.5%	229,520,000.00
70732	SPECIALIZED HOSPITAL SERVICES	121,750,000.00	121,750,000.00	7,734,800.00	29,974,450.00	24.6%	91,775,550.00
70734	NURSING AND CONVALESCENT HOME SERVICES	77,500,000.00	77,500,000.00	3,854,000.00	3,854,000.00	5.0%	73,646,000.00
7074	**PUBLIC HEALTH SERVICES**	**571,500,000.00**	**571,500,000.00**	**2,000,000.00**	**15,385,000.00**	**2.7%**	**556,115,000.00**
70741	PUBLIC HEALTH SERVICES	571,500,000.00	571,500,000.00	2,000,000.00	15,385,000.00	2.7%	556,115,000.00
7076	**HEALTH N.E.C.**	**2,625,897,814.00**	**2,625,897,814.00**	**354,563,400.00**	**888,615,184.00**	**33.8%**	**1,737,282,630.00**
70761	HEALTH N.E.C.	2,625,897,814.00	2,625,897,814.00	354,563,400.00	888,615,184.00	33.8%	1,737,282,630.00
708	**RECREATION, CULTURE AND RELIGION**	**10,809,592,222.15**	**11,209,592,222.15**	**3,284,419,840.00**	**5,125,659,851.27**	**45.7%**	**6,083,932,370.88**
7081	**RECREATIONAL AND SPORTING SERVICES**	**1,441,500,000.00**	**1,441,500,000.00**	**78,050,000.00**	**328,317,900.00**	**22.8%**	**1,113,182,100.00**
70811	RECREATIONAL AND SPORTING SERVICES	1,441,500,000.00	1,441,500,000.00	78,050,000.00	328,317,900.00	22.8%	1,113,182,100.00
7082	**CULTURAL SERVICES**	**650,253,460.00**	**700,253,460.00**	**2,100,000.00**	**110,646,500.00**	**15.8%**	**589,606,960.00**
70821	CULTURAL SERVICES	650,253,460.00	700,253,460.00	2,100,000.00	110,646,500.00	15.8%	589,606,960.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**637,838,762.15**	**987,838,762.15**	**228,580,750.00**	**310,500,391.51**	**31.4%**	**677,338,370.64**
70831	BROADCASTING AND PUBLISHING SERVICES	637,838,762.15	987,838,762.15	228,580,750.00	310,500,391.51	31.4%	677,338,370.64
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**8,080,000,000.00**	**8,080,000,000.00**	**2,975,689,090.00**	**4,376,195,059.76**	**54.2%**	**3,703,804,940.24**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,080,000,000.00	8,080,000,000.00	2,975,689,090.00	4,376,195,059.76	54.2%	3,703,804,940.24
709	**EDUCATION**	**14,723,467,321.33**	**15,348,467,321.33**	**1,564,634,057.54**	**3,532,717,782.04**	**23.0%**	**11,815,749,539.29**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**1,541,050,000.00**	**1,541,050,000.00**	**41,760,000.00**	**140,934,000.00**	**9.1%**	**1,400,116,000.00**
70912	PRIMARY EDUCATION	1,541,050,000.00	1,541,050,000.00	41,760,000.00	140,934,000.00	9.1%	1,400,116,000.00
7092	**SECONDARY EDUCATION**	**478,290,000.75**	**478,290,000.75**	**85,000,000.00**	**123,843,975.00**	**25.9%**	**354,446,025.75**
70922	UPPER-SECONDARY EDUCATION	478,290,000.75	478,290,000.75	85,000,000.00	123,843,975.00	25.9%	354,446,025.75
7093	**POSTSECONDARY NONTERTIARY EDUCATION**	**185,823,710.58**	**185,823,710.58**	**35,978,000.00**	**35,978,000.00**	**19.4%**	**149,845,710.58**
70931	POST-SECONDARY NON-TERTIARY EDUCATION	185,823,710.58	185,823,710.58	35,978,000.00	35,978,000.00	19.4%	149,845,710.58
7094	**TERTIARY EDUCATION**	**3,192,753,610.00**	**2,932,753,610.00**	**55,609,086.80**	**155,607,844.80**	**5.3%**	**2,777,145,765.20**
70941	FIRST STAGE OF TERTIARY EDUCATION	1,641,224,490.00	1,381,224,490.00	32,045,000.00	108,952,013.00	7.9%	1,272,272,477.00
70942	SECOND STAGE OF TERTIARY EDUCATION	1,551,529,120.00	1,551,529,120.00	23,564,086.80	46,655,831.80	3.0%	1,504,873,288.20
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**5,026,500,000.00**	**5,826,500,000.00**	**1,100,457,570.74**	**2,152,944,847.44**	**37.0%**	**3,673,555,152.56**
70951	EDUCATION NOT DEFINABLE BY LEVEL	5,026,500,000.00	5,826,500,000.00	1,100,457,570.74	2,152,944,847.44	37.0%	3,673,555,152.56
7096	**SUBSIDIARY SERVICES TO EDUCATION**	**3,281,100,000.00**	**3,281,100,000.00**	**88,804,000.00**	**653,774,114.80**	**19.9%**	**2,627,325,885.20**
70961	SUBSIDIARY SERVICES TO EDUCATION	3,281,100,000.00	3,281,100,000.00	88,804,000.00	653,774,114.80	19.9%	2,627,325,885.20
7097	**R & D EDUCATION**	**11,000,000.00**	**11,000,000.00**	**1,000,000.00**	**3,500,000.00**	**31.8%**	**7,500,000.00**
70971	R & D EDUCATION	11,000,000.00	11,000,000.00	1,000,000.00	3,500,000.00	31.8%	7,500,000.00
7098	**EDUCATION N.E.C.**	**1,006,950,000.00**	**1,091,950,000.00**	**156,025,400.00**	**266,135,000.00**	**24.4%**	**825,815,000.00**
70981	EDUCATION N.E.C	1,006,950,000.00	1,091,950,000.00	156,025,400.00	266,135,000.00	24.4%	825,815,000.00
710	**SOCIAL PROTECTION**	**6,333,120,000.00**	**6,333,120,000.00**	**138,146,250.00**	**669,970,250.00**	**10.6%**	**5,663,149,750.00**
7101	**SICKNESS AND DISABILITY**	**1,002,000,000.00**	**1,002,000,000.00**	**58,498,750.00**	**130,712,750.00**	**13.0%**	**871,287,250.00**
71012	DISABILITY	1,002,000,000.00	1,002,000,000.00	58,498,750.00	130,712,750.00	13.0%	871,287,250.00
7104	**FAMILY AND CHILDREN**	**337,100,000.00**	**337,100,000.00**	**18,807,500.00**	**123,407,500.00**	**36.6%**	**213,692,500.00**
71041	FAMILY AND CHILDREN	337,100,000.00	337,100,000.00	18,807,500.00	123,407,500.00	36.6%	213,692,500.00
7105	**UNEMPLOYMENT**	**472,000,000.00**	**472,000,000.00**	**31,600,000.00**	**32,800,000.00**	**6.9%**	**439,200,000.00**
71051	UNEMPLOYMENT	472,000,000.00	472,000,000.00	31,600,000.00	32,800,000.00	6.9%	439,200,000.00
7107	**SOCIAL EXCLUSSION N.E.C**	**2,461,020,000.00**	**2,461,020,000.00**	**7,740,000.00**	**92,630,000.00**	**3.8%**	**2,368,390,000.00**
71071	SOCIAL EXCLUSION N.E.C.	2,461,020,000.00	2,461,020,000.00	7,740,000.00	92,630,000.00	3.8%	2,368,390,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**2,061,000,000.00**	**2,061,000,000.00**	**21,500,000.00**	**290,420,000.00**	**14.1%**	**1,770,580,000.00**
71091	SOCIAL PROTECTION N.E.C.	2,061,000,000.00	2,061,000,000.00	21,500,000.00	290,420,000.00	14.1%	1,770,580,000.00

Table 13: Capital Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	*553,343,592,103.46*	*533,288,874,815.71*	*69,447,231,625.97*	*139,257,615,249.37*	*26.1%*	*394,031,259,566.34*
701	**GENERAL PUBLIC SERVICES**	**50,244,379,660.00**	**39,751,479,660.00**	**5,145,047,591.49**	**7,526,385,616.56**	**18.9%**	**32,225,094,043.44**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN**	**30,214,240,000.00**	**21,166,240,000.00**	**4,055,688,981.74**	**4,534,951,732.09**	**21.4%**	**16,631,288,267.91**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	20,834,900,000.00	17,786,900,000.00	3,574,837,886.56	3,989,437,886.56	22.4%	13,797,462,113.44
70112	FINANCIAL AND FISCAL AFFAIRS	9,379,340,000.00	3,379,340,000.00	480,851,095.18	545,513,845.53	16.1%	2,833,826,154.47
7013	**GENERAL SERVICES**	**15,794,728,096.00**	**14,549,828,096.00**	**1,067,728,000.00**	**2,943,411,274.72**	**20.2%**	**11,606,416,821.28**
70131	GENERAL PERSONNEL SERVICES	120,000,000.00	120,000,000.00	-	-	0.0%	120,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,924,000,000.00	1,724,000,000.00	-	337,764,144.00	19.6%	1,386,235,856.00
70133	OTHER GENERAL SERVICES	13,750,728,096.00	12,705,828,096.00	1,067,728,000.00	2,605,647,130.72	20.5%	10,100,180,965.28
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**4,235,411,564.00**	**4,035,411,564.00**	**21,630,609.75**	**48,022,609.75**	**1.2%**	**3,987,388,954.25**
70161	GENERAL PUBLIC SERVICES N.E.C.	4,235,411,564.00	4,035,411,564.00	21,630,609.75	48,022,609.75	1.2%	3,987,388,954.25
703	**PUBLIC ORDER AND SAFETY**	**20,769,140,399.76**	**40,938,837,612.01**	**6,628,185,774.66**	**8,466,288,695.74**	**20.7%**	**32,472,548,916.27**
7033	**LAW COURTS**	**11,458,140,399.76**	**16,006,140,399.76**	**1,172,262,855.91**	**1,226,115,776.99**	**7.7%**	**14,780,024,622.77**
70331	LAW COURTS	11,458,140,399.76	16,006,140,399.76	1,172,262,855.91	1,226,115,776.99	7.7%	14,780,024,622.77
7036	**PUBLIC ORDER AND SAFETY N.E.C.**	**9,311,000,000.00**	**24,932,697,212.25**	**5,455,922,918.75**	**7,240,172,918.75**	**29.0%**	**17,692,524,293.50**
70361	PUBLIC ORDER AND SAFETY N.E.C.	9,311,000,000.00	24,932,697,212.25	5,455,922,918.75	7,240,172,918.75	29.0%	17,692,524,293.50
704	**ECONOMIC AFFAIRS**	**163,570,910,402.00**	**154,830,810,402.00**	**37,844,891,069.19**	**67,991,357,187.79**	**43.9%**	**86,839,453,214.21**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**4,300,233,650.00**	**2,460,233,650.00**	**-**	**241,850,525.00**	**9.8%**	**2,218,383,125.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,300,233,650.00	2,460,233,650.00	-	241,850,525.00	9.8%	2,218,383,125.00
7042	**AGRICULTURE, FORESTRY, FISHING, AND HUNTING**	**15,373,100,000.00**	**14,128,100,000.00**	**2,860,858,320.74**	**7,687,161,112.17**	**54.4%**	**6,440,938,887.83**
70421	AGRICULTURE	15,373,100,000.00	14,128,100,000.00	2,860,858,320.74	7,687,161,112.17	54.4%	6,440,938,887.83
7043	**FUEL AND ENERGY**	**22,774,978,013.72**	**14,774,978,013.72**	**-**	**510,359,946.99**	**3.5%**	**14,264,618,066.73**
70435	ELECTRICITY	22,774,978,013.72	14,774,978,013.72	-	510,359,946.99	3.5%	14,264,618,066.73
7044	**MINING, MANUFACTURING, AND CONSTRUCTION**	**155,100,000.00**	**-**	**-**	**-**		**-**
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	155,100,000.00	-	-	-		-
7045	**TRANSPORT**	**105,801,741,319.77**	**108,047,741,320.13**	**33,243,603,127.65**	**54,465,522,830.76**	**50.4%**	**53,582,218,489.37**
70451	ROAD TRANSPORT	105,801,741,319.77	108,047,741,320.13	33,243,603,127.65	54,465,522,830.76	50.4%	53,582,218,489.37
7047	**OTHER INDUSTRIES**	**4,850,000,000.00**	**3,850,000,000.00**	**433,839,308.52**	**448,774,654.45**	**11.7%**	**3,401,225,345.55**
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	785,000,000.00	785,000,000.00	-	-	0.0%	785,000,000.00
70473	TOURISM	4,065,000,000.00	3,065,000,000.00	433,839,308.52	448,774,654.45	14.6%	2,616,225,345.55
7048	**R & D ECONOMIC AFFAIRS**	**2,346,000,000.00**	**2,346,000,000.00**	**-**	**109,565,244.50**	**4.7%**	**2,236,434,755.50**
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	120,000,000.00	120,000,000.00	-	109,565,244.50	91.3%	10,434,755.50
70486	R & D COMMUNICATION	2,226,000,000.00	2,226,000,000.00	-	-	0.0%	2,226,000,000.00
7049	**ECONOMIC AFFAIRS N.E.C**	**7,969,757,418.51**	**9,223,757,418.15**	**1,306,590,312.28**	**4,528,122,873.92**	**49.1%**	**4,695,634,544.23**
70491	ECONOMIC AFFAIRS N.E.C.	7,969,757,418.51	9,223,757,418.15	1,306,590,312.28	4,528,122,873.92	49.1%	4,695,634,544.23
705	**ENVIRONMENTAL PROTECTION**	**16,183,870,000.00**	**13,933,870,000.00**	**273,743,225.61**	**8,115,375,486.91**	**58.2%**	**5,818,494,513.09**
7056	**ENVIRONMENTAL PROTECTION N.E.C.**	**16,183,870,000.00**	**13,933,870,000.00**	**273,743,225.61**	**8,115,375,486.91**	**58.2%**	**5,818,494,513.09**
70561	ENVIRONMENTAL PROTECTION N.E.C.	16,183,870,000.00	13,933,870,000.00	273,743,225.61	8,115,375,486.91	58.2%	5,818,494,513.09
706	**HOUSING AND COMMUNITY AMMENITIES**	**78,722,030,373.25**	**114,022,030,373.25**	**6,396,337,690.95**	**23,331,087,503.45**	**20.5%**	**90,690,942,869.80**
7061	**HOUSING DEVELOPMENT**	**33,968,302,097.75**	**67,468,302,097.75**	**3,470,937,591.63**	**16,946,082,267.95**	**25.1%**	**50,522,219,829.80**
70611	HOUSING DEVELOPMENT	33,968,302,097.75	67,468,302,097.75	3,470,937,591.63	16,946,082,267.95	25.1%	50,522,219,829.80
7062	**COMMUNITY DEVELOPMENT**	**3,795,444,632.00**	**3,295,444,632.00**	**-**	**-**	**0.0%**	**3,295,444,632.00**
70621	COMMUNITY DEVELOPMENT	3,795,444,632.00	3,295,444,632.00	-	-	0.0%	3,295,444,632.00
7063	**WATER SUPPLY**	**40,958,283,643.50**	**43,258,283,643.50**	**2,925,400,099.32**	**6,385,005,235.50**	**14.8%**	**36,873,278,408.00**
70631	WATER SUPPLY	40,958,283,643.50	43,258,283,643.50	2,925,400,099.32	6,385,005,235.50	14.8%	36,873,278,408.00
707	**HEALTH**	**106,869,218,330.85**	**62,382,803,830.85**	**861,793,582.84**	**4,723,341,317.65**	**7.6%**	**57,659,462,513.20**
7071	**MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT**	**50,000,000.00**	**50,000,000.00**	**-**	**49,805,000.00**	**99.6%**	**195,000.00**
70713	THERAPEUTIC APPLIANCES AND EQUIPTMENT	50,000,000.00	50,000,000.00	-	49,805,000.00	99.6%	195,000.00

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
7072	**OUTPATIENT SERVICES**	**24,442,347,150.15**	**24,972,347,150.15**	**786,567,582.84**	**4,268,372,226.15**	**17.1%**	**20,703,974,924.00**
70721	GENERAL MEDICAL SERVICES	845,000,000.00	375,000,000.00	-	-	0.0%	375,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	23,597,347,150.15	24,597,347,150.15	786,567,582.84	4,268,372,226.15	17.4%	20,328,974,924.00
7073	**HOSPITAL SERVICES**	**900,000,000.00**	**900,000,000.00**	**-**	**-**	**0.0%**	**900,000,000.00**
70731	GENERAL HOSPITAL SERVICES	900,000,000.00	900,000,000.00	-	-	0.0%	900,000,000.00
7074	**PUBLIC HEALTH SERVICES**	**80,196,871,180.70**	**35,380,456,680.70**	**75,226,000.00**	**339,488,741.50**	**1.0%**	**35,040,967,939.20**
70741	PUBLIC HEALTH SERVICES	80,196,871,180.70	35,380,456,680.70	75,226,000.00	339,488,741.50	1.0%	35,040,967,939.20
7076	**HEALTH N.E.C.**	**1,280,000,000.00**	**1,080,000,000.00**	**-**	**65,675,350.00**	**6.1%**	**1,014,324,650.00**
70761	HEALTH N.E.C.	1,280,000,000.00	1,080,000,000.00	-	65,675,350.00	6.1%	1,014,324,650.00
708	**RECREATION, CULTURE AND RELIGION**	**23,317,183,588.34**	**19,242,183,588.34**	**327,910,032.99**	**3,000,514,623.23**	**15.6%**	**16,241,668,965.11**
7081	**RECREATIONAL AND SPORTING SERVICES**	**12,443,000,000.00**	**8,218,000,000.00**	**-**	**539,620,835.83**	**6.6%**	**7,678,379,164.17**
70811	RECREATIONAL AND SPORTING SERVICES	12,443,000,000.00	8,218,000,000.00	-	539,620,835.83	6.6%	7,678,379,164.17
7082	**CULTURAL SERVICES**	**75,590,700.00**	**25,590,700.00**	**-**	**-**	**0.0%**	**25,590,700.00**
70821	CULTURAL SERVICES	75,590,700.00	25,590,700.00	-	-	0.0%	25,590,700.00
7083	**BROADCASTING AND PUBLISHING SERVICES**	**1,464,252,266.00**	**1,364,252,266.00**	**-**	**483,687,236.53**	**35.5%**	**880,565,029.47**
70831	BROADCASTING AND PUBLISHING SERVICES	1,464,252,266.00	1,364,252,266.00	-	483,687,236.53	35.5%	880,565,029.47
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**8,333,340,622.34**	**8,633,340,622.34**	**278,556,782.99**	**1,831,838,550.87**	**21.2%**	**6,801,502,071.47**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,333,340,622.34	8,633,340,622.34	278,556,782.99	1,831,838,550.87	21.2%	6,801,502,071.47
7086	**RECREATION, CULTURE AND RELIGION N.E.C.**	**1,001,000,000.00**	**1,001,000,000.00**	**49,353,250.00**	**145,368,000.00**	**14.5%**	**855,632,000.00**
70861	RECREATION, CULTURE AND RELIGION N.E.C.	1,001,000,000.00	1,001,000,000.00	49,353,250.00	145,368,000.00	14.5%	855,632,000.00
709	**EDUCATION**	**79,790,948,149.26**	**73,680,948,149.26**	**8,900,240,702.28**	**12,257,287,262.08**	**16.6%**	**61,423,660,887.18**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**9,531,232,942.05**	**9,531,232,942.05**	**-**	**208,892,109.50**	**2.2%**	**9,322,340,832.55**
70912	PRIMARY EDUCATION	9,531,232,942.05	9,531,232,942.05	-	208,892,109.50	2.2%	9,322,340,832.55
7092	**SECONDARY EDUCATION**	**35,439,140,207.21**	**29,639,140,207.21**	**6,852,990,215.29**	**8,821,996,220.76**	**29.8%**	**20,817,143,986.45**
70921	LOWER SECONDARY EDUCATION	630,738,676.10	780,738,676.10	-	266,033,690.00	34.1%	514,704,986.10
70922	UPPER-SECONDARY EDUCATION	34,808,401,531.11	28,858,401,531.11	6,852,990,215.29	8,555,962,530.76	29.6%	20,302,439,000.35
7094	**TERTIARY EDUCATION**	**20,666,975,000.00**	**20,241,975,000.00**	**989,510,926.56**	**1,224,983,146.12**	**6.1%**	**19,016,991,853.88**
70941	FIRST STAGE OF TERTIARY EDUCATION	12,216,385,000.00	12,008,385,000.00	989,510,926.56	1,124,010,448.15	9.4%	10,884,374,551.85
70942	SECOND STAGE OF TERTIARY EDUCATION	8,450,590,000.00	8,233,590,000.00	-	100,972,697.97	1.2%	8,132,617,302.03
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**1,900,600,000.00**	**1,900,600,000.00**	**80,556,600.07**	**125,096,600.07**	**6.6%**	**1,775,503,399.93**
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,900,600,000.00	1,900,600,000.00	80,556,600.07	125,096,600.07	6.6%	1,775,503,399.93
7097	**R & D EDUCATION**	**350,000,000.00**	**350,000,000.00**	**22,601,788.50**	**131,230,003.89**	**37.5%**	**218,769,996.11**
70971	R & D EDUCATION	350,000,000.00	350,000,000.00	22,601,788.50	131,230,003.89	37.5%	218,769,996.11
7098	**EDUCATION N.E.C.**	**11,903,000,000.00**	**12,018,000,000.00**	**954,581,171.86**	**1,745,089,181.74**	**14.5%**	**10,272,910,818.26**
70981	EDUCATION N.E.C	11,903,000,000.00	12,018,000,000.00	954,581,171.86	1,745,089,181.74	14.5%	10,272,910,818.26
710	**SOCIAL PROTECTION**	**13,875,911,200.00**	**14,505,911,200.00**	**3,069,081,955.96**	**3,845,977,555.96**	**26.5%**	**10,659,933,644.04**
7101	**SICKNESS AND DISABILITY**	**1,240,000,000.00**	**1,240,000,000.00**	**51,835,980.00**	**248,157,980.00**	**20.0%**	**991,842,020.00**
71012	DISABILITY	1,240,000,000.00	1,240,000,000.00	51,835,980.00	248,157,980.00	20.0%	991,842,020.00
7105	**UNEMPLOYMENT**	**1,730,000,000.00**	**1,730,000,000.00**	**-**	**-**	**0.0%**	**1,730,000,000.00**
71051	UNEMPLOYMENT	1,730,000,000.00	1,730,000,000.00	-	-	0.0%	1,730,000,000.00
7106	**HOUSING**	**976,000,000.00**	**-**	**-**	**-**		**-**
71061	HOUSING	976,000,000.00	-	-	-		-
7107	**SOCIAL EXCLUSSION N.E.C**	**3,405,000,000.00**	**3,405,000,000.00**	**-**	**-**	**0.0%**	**3,405,000,000.00**
71071	SOCIAL EXCLUSION N.E.C.	3,405,000,000.00	3,405,000,000.00	-	-	0.0%	3,405,000,000.00
7109	**SOCIAL PROTECTION N.E.C.**	**6,524,911,200.00**	**8,130,911,200.00**	**3,017,245,975.96**	**3,597,819,575.96**	**44.2%**	**4,533,091,624.04**
71091	SOCIAL PROTECTION N.E.C.	6,524,911,200.00	8,130,911,200.00	3,017,245,975.96	3,597,819,575.96	44.2%	4,533,091,624.04

Table 14: Other Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	*32,774,700,000.00*	*34,374,700,000.00*	*8,196,176,898.72*	*20,828,559,731.32*	*60.6%*	*13,546,140,268.68*
701	**GENERAL PUBLIC SERVICES**	**26,043,500,000.00**	**26,443,500,000.00**	**7,514,454,157.58**	**19,768,373,460.18**	**74.8%**	**6,675,126,539.82**
7011	**EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN**	**-**	**100,000,000.00**	**7,750,000.00**	**7,750,000.00**	**7.8%**	**92,250,000.00**
70111	EXECUTIVE AND LEGISLATIVE ORGANS	-	100,000,000.00	7,750,000.00	7,750,000.00	7.8%	92,250,000.00
7013	**GENERAL SERVICES**	**5,700,000,000.00**	**4,500,000,000.00**	**687,217,300.00**	**2,273,774,603.75**	**50.5%**	**2,226,225,396.25**
70133	OTHER GENERAL SERVICES	5,700,000,000.00	4,500,000,000.00	687,217,300.00	2,273,774,603.75	50.5%	2,226,225,396.25
7016	**GENERAL PUBLIC SERVICES N.E.C.**	**400,000,000.00**	**400,000,000.00**	**-**	**-**	**0.0%**	**400,000,000.00**
70161	GENERAL PUBLIC SERVICES N.E.C.	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
7017	**PUBLIC DEBT TRANSACTIONS**	**19,763,000,000.00**	**21,263,000,000.00**	**6,819,486,857.58**	**17,486,848,856.43**	**82.2%**	**3,776,151,143.57**
70171	PUBLIC DEBT TRANSACTIONS	19,763,000,000.00	21,263,000,000.00	6,819,486,857.58	17,486,848,856.43	82.2%	3,776,151,143.57
7018	**TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNM**	**180,500,000.00**	**180,500,000.00**	**-**	**-**	**0.0%**	**180,500,000.00**
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMEN	180,500,000.00	180,500,000.00	-	-	0.0%	180,500,000.00
703	**PUBLIC ORDER AND SAFETY**	**30,000,000.00**	**30,000,000.00**	**-**	**-**	**0.0%**	**30,000,000.00**
7033	**LAW COURTS**	**30,000,000.00**	**30,000,000.00**	**-**	**-**	**0.0%**	**30,000,000.00**
70331	LAW COURTS	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
704	**ECONOMIC AFFAIRS**	**1,015,000,000.00**	**3,015,000,000.00**	**-**	**-**	**0.0%**	**3,015,000,000.00**
7041	**GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS**	**1,015,000,000.00**	**3,015,000,000.00**	**-**	**-**	**0.0%**	**3,015,000,000.00**
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	1,015,000,000.00	3,015,000,000.00	-	-	0.0%	3,015,000,000.00
707	**HEALTH**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
7073	**HOSPITAL SERVICES**	**10,000,000.00**	**10,000,000.00**	**-**	**-**	**0.0%**	**10,000,000.00**
70731	GENERAL HOSPITAL SERVICES	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
708	**RECREATION, CULTURE AND RELIGION**	**32,200,000.00**	**32,200,000.00**	**-**	**-**	**0.0%**	**32,200,000.00**
7083	**BROADCASTING AND PUBLISHING SERVICES**	**2,000,000.00**	**2,000,000.00**	**-**	**-**	**0.0%**	**2,000,000.00**
70831	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
7084	**RELIGIOUS AND OTHER COMMUNITY SERVICES**	**30,200,000.00**	**30,200,000.00**	**-**	**-**	**0.0%**	**30,200,000.00**
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	30,200,000.00	30,200,000.00	-	-	0.0%	30,200,000.00
709	**EDUCATION**	**3,619,000,000.00**	**2,819,000,000.00**	**339,341,856.00**	**681,698,886.00**	**24.2%**	**2,137,301,114.00**
7095	**EDUCATION NOT DEFINABLE BY LEVEL**	**3,000,000,000.00**	**2,200,000,000.00**	**339,341,856.00**	**568,306,166.00**	**25.8%**	**1,631,693,834.00**
70951	EDUCATION NOT DEFINABLE BY LEVEL	3,000,000,000.00	2,200,000,000.00	339,341,856.00	568,306,166.00	25.8%	1,631,693,834.00
7098	**EDUCATION N.E.C.**	**619,000,000.00**	**619,000,000.00**	**-**	**113,392,720.00**	**18.3%**	**505,607,280.00**
70981	EDUCATION N.E.C	619,000,000.00	619,000,000.00	-	113,392,720.00	18.3%	505,607,280.00
710	**SOCIAL PROTECTION**	**2,025,000,000.00**	**2,025,000,000.00**	**342,380,885.14**	**378,487,385.14**	**18.7%**	**1,646,512,614.86**
7104	**FAMILY AND CHILDREN**	**2,000,000,000.00**	**2,000,000,000.00**	**342,380,885.14**	**378,487,385.14**	**18.9%**	**1,621,512,614.86**
71041	FAMILY AND CHILDREN	2,000,000,000.00	2,000,000,000.00	342,380,885.14	378,487,385.14	18.9%	1,621,512,614.86
7105	**UNEMPLOYMENT**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**0.0%**	**25,000,000.00**
71051	UNEMPLOYMENT	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*758,700,526,537.89*	*758,700,526,537.89*	*113,236,146,675.96*	*252,861,415,923.05*	*33.3%*	*505,839,110,614.84*
01	**Agriculture**	**30,052,154,601.10**	**30,088,154,600.74**	**4,786,486,762.47**	**14,564,724,013.80**	**48.4%**	**15,523,430,586.94**
0101	Effective governance of the Agriculture Sector	2,710,598,971.45	4,335,598,971.45	59,930,594.07	238,161,882.20	5.5%	4,097,437,089.25
0102	Development of the livestock value chain	13,668,198,150.65	14,169,198,150.29	1,747,524,884.61	6,488,444,380.42	45.8%	7,680,753,769.87
0103	Enhancement of food production and productivity	7,177,581,788.69	4,357,581,788.69	471,338,817.84	2,802,774,453.53	64.3%	1,554,807,335.16
0104	Reduction of post-harvest losses	5,165,000,000.00	5,765,000,000.00	2,350,983,820.74	4,715,659,562.17	81.8%	1,049,340,437.83
0107	Promotion of enabling environment for increased agricultural development	1,280,775,690.31	1,410,775,690.31	156,708,645.21	319,683,735.48	22.7%	1,091,091,954.83
0110	Agriculture Sector Expenditures Not Elsewhere Classified	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
02	**Societal Re-orientation**	**1,462,741,142.27**	**1,512,741,142.27**	**39,472,324.53**	**222,763,473.60**	**14.7%**	**1,289,977,668.66**
0210	Societal Re-orientation - General	1,462,741,142.27	1,512,741,142.27	39,472,324.53	222,763,473.60	14.7%	1,289,977,668.66
03	**Poverty Alleviation**	**6,102,750,000.00**	**4,786,750,000.00**	**168,213,333.30**	**342,596,499.91**	**7.2%**	**4,444,153,500.09**
0310	Poverty Alleviation - General	6,102,750,000.00	4,786,750,000.00	168,213,333.30	342,596,499.91	7.2%	4,444,153,500.09
04	**Health**	**118,827,792,994.59**	**75,282,378,494.59**	**3,394,661,323.47**	**12,243,386,902.76**	**16.3%**	**63,038,991,591.83**
0401	Effective governance of the health system	54,482,668,526.12	35,438,254,026.12	2,642,873,472.46	7,379,024,424.89	20.8%	28,059,229,601.24
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	2,625,930,580.47	2,638,930,580.47	114,169,231.89	409,303,095.67	15.5%	2,229,627,484.80
0405	Provision of adequate and modern health infrastructure for health services delivery	60,719,517,045.00	36,199,517,045.00	594,987,668.84	4,103,815,800.14	11.3%	32,095,701,244.86
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	23,954,320.00	29,954,320.00	7,020,950.28	21,062,850.84	70.3%	8,891,469.16
0407	Evidence generation and utilisation	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	70,000,000.00	70,000,000.00	-	38,010,000.00	54.3%	31,990,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	875,722,523.00	875,722,523.00	35,610,000.00	292,170,731.23	33.4%	583,551,791.77
05	**Education**	**128,495,868,362.13**	**118,926,868,362.13**	**18,728,220,675.67**	**33,936,344,005.57**	**28.5%**	**84,990,524,356.56**
0501	Effective governance of the education system	46,512,880,761.49	43,268,880,761.49	10,229,372,640.83	21,263,849,419.44	49.1%	22,005,031,342.05
0502	Increase in access, retention, and completion rate at all levels	11,263,978,284.32	11,279,978,284.32	1,226,042,796.24	2,202,032,836.72	19.5%	9,077,945,447.60
0503	Equity and inclusiveness in the provision of educational services	1,164,995,882.05	1,043,495,882.05	96,340,317.08	218,663,511.23	21.0%	824,832,370.82
0504	Improved quality of teaching and learning outcomes	11,261,454,379.80	11,061,454,379.80	752,036,200.00	1,277,145,586.00	11.5%	9,784,308,793.80
0505	Adequate infrastructure at all levels	42,911,778,142.05	42,501,778,142.05	5,198,549,042.21	6,672,152,320.45	15.7%	35,829,625,821.60
0506	Improved education information management system (EIMS)	9,049,244,300.00	4,681,244,300.00	925,556,945.18	1,264,810,008.84	27.0%	3,416,434,291.16
0510	Education Sector Expenditures Not Elsewhere Classified	6,331,536,612.43	5,090,036,612.43	300,322,734.13	1,037,690,322.89	20.4%	4,052,346,289.54
06	**Housing and Urban Development**	**35,538,246,729.75**	**69,038,246,729.75**	**3,481,294,841.63**	**16,972,105,667.00**	**24.6%**	**52,066,141,062.75**
0610	Housing and Urban Development - General	35,538,246,729.75	69,038,246,729.75	3,481,294,841.63	16,972,105,667.00	24.6%	52,066,141,062.75
07	**Gender**	**4,273,091,220.36**	**4,361,994,008.11**	**836,964,899.96**	**1,935,424,429.59**	**44.4%**	**2,426,569,578.52**
0710	Gender - General	4,273,091,220.36	4,361,994,008.11	836,964,899.96	1,935,424,429.59	44.4%	2,426,569,578.52
08	**Youth**	**13,987,358,000.00**	**9,506,358,000.00**	**100,522,247.23**	**935,355,477.53**	**9.8%**	**8,571,002,522.47**
0810	Youth - General	13,987,358,000.00	9,506,358,000.00	100,522,247.23	935,355,477.53	9.8%	8,571,002,522.47
09	**Environmental Improvement**	**18,130,870,000.00**	**16,116,370,000.00**	**703,244,357.82**	**9,212,102,264.58**	**57.2%**	**6,904,267,735.42**
0910	Environmental Improvement - General	18,130,870,000.00	16,116,370,000.00	703,244,357.82	9,212,102,264.58	57.2%	6,904,267,735.42
10	**Water Resources and Rural Development**	**44,365,028,400.03**	**46,715,028,400.03**	**3,185,106,881.36**	**6,951,537,445.61**	**14.9%**	**39,763,490,954.42**
1010	Water Resources and Rural Deve - General	44,365,028,400.03	46,715,028,400.03	3,185,106,881.36	6,951,537,445.61	14.9%	39,763,490,954.42
11	**Information Communication and Technology**	**7,148,947,596.30**	**7,781,847,596.30**	**786,371,104.69**	**2,524,793,932.11**	**32.4%**	**5,257,053,664.19**
1110	Information Communication and Technology - General	7,148,947,596.30	7,781,847,596.30	786,371,104.69	2,524,793,932.11	32.4%	5,257,053,664.19
12	**Growing the Private Sector**	**5,834,505,699.05**	**6,351,505,699.05**	**112,119,982.05**	**223,437,446.16**	**3.5%**	**6,128,068,252.89**
1210	Growing the Private Sector - General	5,834,505,699.05	6,351,505,699.05	112,119,982.05	223,437,446.16	3.5%	6,128,068,252.89
13	**Reform of Government and Governance**	**200,589,730,899.73**	**224,802,601,840.98**	**40,156,209,774.94**	**86,480,659,485.99**	**38.5%**	**138,321,942,354.99**
1310	Reform of Government and Governance - General	200,589,730,899.73	224,802,601,840.98	40,156,209,774.94	86,480,659,485.99	38.5%	138,321,942,354.99
14	**Power**	**23,333,902,256.60**	**15,364,202,256.60**	**170,603,598.59**	**832,299,981.79**	**5.4%**	**14,531,902,274.81**
1410	Power - General	23,333,902,256.60	15,364,202,256.60	170,603,598.59	832,299,981.79	5.4%	14,531,902,274.81
16	**Water Ways**	**1,616,632,237.88**	**1,684,632,237.88**	**213,520,133.11**	**640,860,399.34**	**38.0%**	**1,043,771,838.54**
1610	Water Ways - General	1,616,632,237.88	1,684,632,237.88	213,520,133.11	640,860,399.34	38.0%	1,043,771,838.54

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
17	**Road**	**58,676,363,217.10**	**56,666,303,988.46**	**9,257,576,541.50**	**18,865,336,483.72**	**33.3%**	**37,800,967,504.74**
1710	Road - General	58,676,363,217.10	56,666,303,988.46	9,257,576,541.50	18,865,336,483.72	33.3%	37,800,967,504.74
18	**Airways**	**36,000,000,000.00**	**42,346,000,000.00**	**20,512,997,758.99**	**31,810,914,870.66**	**75.1%**	**10,535,085,129.34**
1810	Airways - General	36,000,000,000.00	42,346,000,000.00	20,512,997,758.99	31,810,914,870.66	75.1%	10,535,085,129.34
19	**COVID-19**	**598,700,000.00**	**598,700,000.00**	**400,000.00**	**1,200,000.00**	**0.2%**	**597,500,000.00**
1910	COVID-19 - General	598,700,000.00	598,700,000.00	400,000.00	1,200,000.00	0.2%	597,500,000.00
21	**Oil and Gas Infrastructure**	**610,100,000.00**	**610,100,000.00**	**263,155,000.00**	**263,155,000.00**	**43.1%**	**346,945,000.00**
2110	Oil and Gas Infrastructure - General	610,100,000.00	610,100,000.00	263,155,000.00	263,155,000.00	43.1%	346,945,000.00
23	**Social Protection**	**23,055,743,181.00**	**26,159,743,181.00**	**6,339,005,134.64**	**13,902,418,143.33**	**53.1%**	**12,257,325,037.67**
2303	Promote gender equity and social justice	3,150,000,000.00	3,350,000,000.00	-	178,521,051.34	5.3%	3,171,478,948.66
2305	Social Pensions and Old Age Support	10,270,831,981.00	10,270,831,981.00	3,051,473,178.68	9,154,419,536.03	89.1%	1,116,412,444.97
2306	Disability and Survival Support	1,990,000,000.00	2,290,000,000.00	301,835,980.00	998,157,980.00	43.6%	1,291,842,020.00
2307	Promote Emergency and Humanitarian Assistance	7,644,911,200.00	10,248,911,200.00	2,985,695,975.96	3,571,319,575.96	34.8%	6,677,591,624.04

Table 16: Personnel Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Personnel Expenditure	*70,571,647,882.76*	*76,814,950,670.51*	*16,542,238,721.26*	*53,837,869,541.11*	*70.1%*	*22,977,081,129.40*
01	**Agriculture**	**1,613,179,850.59**	**2,299,179,850.59**	**554,528,029.38**	**1,663,584,088.14**	**72.4%**	**635,595,762.45**
0101	Effective governance of the Agriculture Sector	189,598,971.45	214,598,971.45	50,313,094.07	150,939,282.20	70.3%	63,659,689.25
0102	Development of the livestock value chain	783,623,400.14	1,284,623,400.14	312,834,572.33	938,503,717.00	73.1%	346,119,683.14
0103	Enhancement of food production and productivity	444,881,788.69	474,881,788.69	109,892,817.84	329,678,453.53	69.4%	145,203,335.16
0107	Promotion of enabling environment for increased agricultural development	195,075,690.31	325,075,690.31	81,487,545.14	244,462,635.41	75.2%	80,613,054.90
02	**Societal Re-orientation**	**103,353,442.27**	**153,353,442.27**	**37,572,324.53**	**112,716,973.60**	**73.5%**	**40,636,468.66**
0210	Societal Re-orientation - General	103,353,442.27	153,353,442.27	37,572,324.53	112,716,973.60	73.5%	40,636,468.66
03	**Poverty Alleviation**	**842,750,000.00**	**26,750,000.00**	**4,714,583.30**	**14,143,749.91**	**52.9%**	**12,606,250.09**
0310	Poverty Alleviation - General	842,750,000.00	26,750,000.00	4,714,583.30	14,143,749.91	52.9%	12,606,250.09
04	**Health**	**8,697,492,449.74**	**9,088,492,449.74**	**2,124,841,540.63**	**6,559,865,353.12**	**72.2%**	**2,528,627,096.62**
0401	Effective governance of the health system	7,715,085,026.27	8,087,085,026.27	1,997,425,458.46	5,992,276,375.39	74.1%	2,094,808,650.89
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	327,730,580.47	340,730,580.47	84,785,131.89	254,355,395.67	74.7%	86,375,184.80
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	23,954,320.00	29,954,320.00	7,020,950.28	21,062,850.84	70.3%	8,891,469.16
0410	Health Sector Expenditures Not Elsewhere Classified	630,722,523.00	630,722,523.00	35,610,000.00	292,170,731.23	46.3%	338,551,791.77
05	**Education**	**17,644,292,051.75**	**20,640,292,051.75**	**3,934,523,068.43**	**13,769,004,073.01**	**66.7%**	**6,871,287,978.73**
0501	Effective governance of the education system	15,553,834,402.95	18,299,834,402.95	3,376,271,246.73	12,094,248,607.92	66.1%	6,205,585,795.03
0502	Increase in access, retention, and completion rate at all levels	1,475,975,154.32	1,638,975,154.32	405,727,790.24	1,217,183,370.72	74.3%	421,791,783.60
0503	Equity and inclusiveness in the provision of educational services	288,995,882.05	317,495,882.05	60,661,597.08	181,984,791.23	57.3%	135,511,090.82
0510	Education Sector Expenditures Not Elsewhere Classified	325,486,612.43	383,986,612.43	91,862,434.38	275,587,303.14	71.8%	108,399,309.29
07	**Gender**	**1,760,991,220.36**	**1,849,894,008.11**	**457,826,514.82**	**1,373,479,544.45**	**74.2%**	**476,414,463.66**
0710	Gender - General	1,760,991,220.36	1,849,894,008.11	457,826,514.82	1,373,479,544.45	74.2%	476,414,463.66
08	**Youth**	**82,858,000.00**	**101,858,000.00**	**22,472,247.23**	**67,416,741.70**	**66.2%**	**34,441,258.30**
0810	Youth - General	82,858,000.00	101,858,000.00	22,472,247.23	67,416,741.70	66.2%	34,441,258.30
09	**Environmental Improvement**	**760,000,000.00**	**995,500,000.00**	**335,211,132.21**	**750,136,777.67**	**75.4%**	**245,363,222.33**
0910	Environmental Improvement - General	760,000,000.00	995,500,000.00	335,211,132.21	750,136,777.67	75.4%	245,363,222.33
10	**Water Resources and Rural Development**	**256,696,150.80**	**306,696,150.80**	**65,027,332.04**	**195,081,996.11**	**63.6%**	**111,614,154.69**
1010	Water Resources and Rural Deve - General	256,696,150.80	306,696,150.80	65,027,332.04	195,081,996.11	63.6%	111,614,154.69
11	**Information Communication and Technology**	**2,039,888,568.15**	**2,372,788,568.15**	**556,690,354.69**	**1,670,071,064.07**	**70.4%**	**702,717,504.08**
1110	Information Communication and Technology - General	2,039,888,568.15	2,372,788,568.15	556,690,354.69	1,670,071,064.07	70.4%	702,717,504.08
12	**Growing the Private Sector**	**133,538,461.05**	**150,538,461.05**	**34,587,482.05**	**103,762,446.16**	**68.9%**	**46,776,014.89**
1210	Growing the Private Sector - General	133,538,461.05	150,538,461.05	34,587,482.05	103,762,446.16	68.9%	46,776,014.89
13	**Reform of Government and Governance**	**23,985,707,328.97**	**25,242,507,328.97**	**4,660,070,534.19**	**16,296,085,999.91**	**64.6%**	**8,946,421,329.06**
1310	Reform of Government and Governance - General	23,985,707,328.97	25,242,507,328.97	4,660,070,534.19	16,296,085,999.91	64.6%	8,946,421,329.06
14	**Power**	**147,614,242.88**	**227,914,242.88**	**56,603,598.59**	**169,810,795.78**	**74.5%**	**58,103,447.10**
1410	Power - General	147,614,242.88	227,914,242.88	56,603,598.59	169,810,795.78	74.5%	58,103,447.10
16	**Water Ways**	**789,732,237.88**	**857,732,237.88**	**212,920,133.11**	**638,760,399.34**	**74.5%**	**218,971,838.54**
1610	Water Ways - General	789,732,237.88	857,732,237.88	212,920,133.11	638,760,399.34	74.5%	218,971,838.54
17	**Road**	**692,721,897.33**	**1,180,621,897.33**	**183,176,667.37**	**549,530,002.12**	**46.5%**	**631,091,895.21**
1710	Road - General	692,721,897.33	1,180,621,897.33	183,176,667.37	549,530,002.12	46.5%	631,091,895.21
23	**Social Protection**	**11,020,831,981.00**	**11,320,831,981.00**	**3,301,473,178.68**	**9,904,419,536.03**	**87.5%**	**1,416,412,444.97**
2305	Social Pensions and Old Age Support	10,270,831,981.00	10,270,831,981.00	3,051,473,178.68	9,154,419,536.03	89.1%	1,116,412,444.97
2306	Disability and Survival Support	750,000,000.00	1,050,000,000.00	250,000,000.00	750,000,000.00	71.4%	300,000,000.00

Table 17: Overhead Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Overhead Expenditure	*102,010,586,551.67*	*114,222,001,051.67*	*19,050,499,430.01*	*38,937,371,401.24*	*34.1%*	*75,284,629,650.43*
01	**Agriculture**	**1,246,517,332.00**	**2,096,517,332.00**	**12,117,500.00**	**141,017,220.00**	**6.7%**	**1,955,500,112.00**
0101	Effective governance of the Agriculture Sector	471,000,000.00	1,321,000,000.00	9,617,500.00	41,472,600.00	3.1%	1,279,527,400.00
0102	Development of the livestock value chain	554,817,332.00	554,817,332.00	1,600,000.00	93,194,620.00	16.8%	461,622,712.00
0103	Enhancement of food production and productivity	64,700,000.00	64,700,000.00	900,000.00	6,350,000.00	9.8%	58,350,000.00
0107	Promotion of enabling environment for increased agricultural development	156,000,000.00	156,000,000.00	-	-	0.0%	156,000,000.00
02	**Societal Re-orientation**	**532,797,000.00**	**582,797,000.00**	**1,900,000.00**	**110,046,500.00**	**18.9%**	**472,750,500.00**
0210	Societal Re-orientation - General	532,797,000.00	582,797,000.00	1,900,000.00	110,046,500.00	18.9%	472,750,500.00
03	**Poverty Alleviation**	**2,050,000,000.00**	**2,050,000,000.00**	**120,098,750.00**	**285,052,750.00**	**13.9%**	**1,764,947,250.00**
0310	Poverty Alleviation - General	2,050,000,000.00	2,050,000,000.00	120,098,750.00	285,052,750.00	13.9%	1,764,947,250.00
04	**Health**	**4,051,082,214.00**	**4,051,082,214.00**	**408,026,200.00**	**1,021,854,894.00**	**25.2%**	**3,029,227,320.00**
0401	Effective governance of the health system	3,537,882,214.00	3,537,882,214.00	398,426,200.00	986,369,894.00	27.9%	2,551,512,320.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	513,200,000.00	513,200,000.00	9,600,000.00	35,485,000.00	6.9%	477,715,000.00
05	**Education**	**13,891,773,781.33**	**14,516,773,781.33**	**1,548,688,057.54**	**3,419,997,782.04**	**23.6%**	**11,096,775,999.29**
0501	Effective governance of the education system	7,597,120,651.33	7,837,120,651.33	644,886,467.54	2,098,437,392.04	26.8%	5,738,683,259.29
0502	Increase in access, retention, and completion rate at all levels	1,874,003,130.00	1,959,003,130.00	45,179,000.00	53,555,000.00	2.7%	1,905,448,130.00
0503	Equity and inclusiveness in the provision of educational services	102,000,000.00	102,000,000.00	13,360,000.00	14,360,000.00	14.1%	87,640,000.00
0504	Improved quality of teaching and learning outcomes	3,388,200,000.00	3,688,200,000.00	702,576,200.00	1,038,537,200.00	28.2%	2,649,662,800.00
0505	Adequate infrastructure at all levels	48,400,000.00	48,400,000.00	17,856,700.00	26,678,500.00	55.1%	21,721,500.00
0506	Improved education information management system (EIMS)	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	877,050,000.00	877,050,000.00	124,829,690.00	188,429,690.00	21.5%	688,620,310.00
06	**Housing and Urban Development**	**489,500,000.00**	**489,500,000.00**	**10,357,250.00**	**42,672,750.00**	**8.7%**	**446,827,250.00**
0610	Housing and Urban Development - General	489,500,000.00	489,500,000.00	10,357,250.00	42,672,750.00	8.7%	446,827,250.00
07	**Gender**	**512,100,000.00**	**512,100,000.00**	**36,757,500.00**	**183,457,500.00**	**35.8%**	**328,642,500.00**
0710	Gender - General	512,100,000.00	512,100,000.00	36,757,500.00	183,457,500.00	35.8%	328,642,500.00
08	**Youth**	**1,441,500,000.00**	**1,441,500,000.00**	**78,050,000.00**	**328,317,900.00**	**22.8%**	**1,113,182,100.00**
0810	Youth - General	1,441,500,000.00	1,441,500,000.00	78,050,000.00	328,317,900.00	22.8%	1,113,182,100.00
09	**Environmental Improvement**	**1,217,000,000.00**	**1,217,000,000.00**	**94,290,000.00**	**346,590,000.00**	**28.5%**	**870,410,000.00**
0910	Environmental Improvement - General	1,217,000,000.00	1,217,000,000.00	94,290,000.00	346,590,000.00	28.5%	870,410,000.00
10	**Water Resources and Rural Development**	**2,730,048,605.73**	**2,730,048,605.73**	**194,679,450.00**	**371,450,214.00**	**13.6%**	**2,358,598,391.73**
1010	Water Resources and Rural Deve - General	2,730,048,605.73	2,730,048,605.73	194,679,450.00	371,450,214.00	13.6%	2,358,598,391.73
11	**Information Communication and Technology**	**1,405,806,762.15**	**1,805,806,762.15**	**229,680,750.00**	**371,035,631.51**	**20.5%**	**1,434,771,130.64**
1110	Information Communication and Technology - General	1,405,806,762.15	1,805,806,762.15	229,680,750.00	371,035,631.51	20.5%	1,434,771,130.64
12	**Growing the Private Sector**	**1,129,733,588.00**	**1,629,733,588.00**	**77,532,500.00**	**119,675,000.00**	**7.3%**	**1,510,058,588.00**
1210	Growing the Private Sector - General	1,129,733,588.00	1,629,733,588.00	77,532,500.00	119,675,000.00	7.3%	1,510,058,588.00
13	**Reform of Government and Governance**	**69,193,917,268.46**	**79,030,331,768.46**	**16,103,791,472.47**	**32,012,844,020.67**	**40.5%**	**47,017,487,747.79**
1310	Reform of Government and Governance - General	69,193,917,268.46	79,030,331,768.46	16,103,791,472.47	32,012,844,020.67	40.5%	47,017,487,747.79
14	**Power**	**711,310,000.00**	**661,310,000.00**	**114,000,000.00**	**152,129,239.02**	**23.0%**	**509,180,760.98**
1410	Power - General	711,310,000.00	661,310,000.00	114,000,000.00	152,129,239.02	23.0%	509,180,760.98
16	**Water Ways**	**526,900,000.00**	**526,900,000.00**	**600,000.00**	**2,100,000.00**	**0.4%**	**524,800,000.00**
1610	Water Ways - General	526,900,000.00	526,900,000.00	600,000.00	2,100,000.00	0.4%	524,800,000.00
17	**Road**	**161,900,000.00**	**161,900,000.00**	**7,680,000.00**	**11,030,000.00**	**6.8%**	**150,870,000.00**
1710	Road - General	161,900,000.00	161,900,000.00	7,680,000.00	11,030,000.00	6.8%	150,870,000.00
19	**COVID-19**	**598,700,000.00**	**598,700,000.00**	**400,000.00**	**1,200,000.00**	**0.2%**	**597,500,000.00**
1910	COVID-19 - General	598,700,000.00	598,700,000.00	400,000.00	1,200,000.00	0.2%	597,500,000.00
23	**Social Protection**	**120,000,000.00**	**120,000,000.00**	**11,850,000.00**	**16,900,000.00**	**14.1%**	**103,100,000.00**
2307	Promote Emergency and Humanitarian Assistance	120,000,000.00	120,000,000.00	11,850,000.00	16,900,000.00	14.1%	103,100,000.00

Table 18: Capital Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Capital Expenditure	*553,343,592,103.46*	*533,288,874,815.71*	*69,447,231,625.97*	*139,257,615,249.37*	*26.1%*	*394,031,259,566.34*
01	**Agriculture**	**27,192,457,418.51**	**25,692,457,418.15**	**4,219,841,233.09**	**12,760,122,705.66**	**49.7%**	**12,932,334,712.49**
0101	Effective governance of the Agriculture Sector	2,050,000,000.00	2,800,000,000.00	-	45,750,000.00	1.6%	2,754,250,000.00
0102	Development of the livestock value chain	12,329,757,418.51	12,329,757,418.15	1,433,090,312.28	5,456,746,043.42	44.3%	6,873,011,374.73
0103	Enhancement of food production and productivity	6,668,000,000.00	3,818,000,000.00	360,546,000.00	2,466,746,000.00	64.6%	1,351,254,000.00
0104	Reduction of post-harvest losses	5,165,000,000.00	5,765,000,000.00	2,350,983,820.74	4,715,659,562.17	81.8%	1,049,340,437.83
0107	Promotion of enabling environment for increased agricultural development	929,700,000.00	929,700,000.00	75,221,100.07	75,221,100.07	8.1%	854,478,899.93
0110	Agriculture Sector Expenditures Not Elsewhere Classified	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
02	**Societal Re-orientation**	**826,590,700.00**	**776,590,700.00**	**-**	**-**	**0.0%**	**776,590,700.00**
0210	Societal Re-orientation - General	826,590,700.00	776,590,700.00	-	-	0.0%	776,590,700.00
03	**Poverty Alleviation**	**3,185,000,000.00**	**2,685,000,000.00**	**43,400,000.00**	**43,400,000.00**	**1.6%**	**2,641,600,000.00**
0310	Poverty Alleviation - General	3,185,000,000.00	2,685,000,000.00	43,400,000.00	43,400,000.00	1.6%	2,641,600,000.00
04	**Health**	**106,079,218,330.85**	**62,142,803,830.85**	**861,793,582.84**	**4,661,666,655.64**	**7.5%**	**57,481,137,175.21**
0401	Effective governance of the health system	43,229,701,285.85	23,813,286,785.85	247,021,814.00	400,378,155.50	1.7%	23,412,908,630.35
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,785,000,000.00	1,785,000,000.00	19,784,100.00	119,462,700.00	6.7%	1,665,537,300.00
0405	Provision of adequate and modern health infrastructure for health services delivery	60,719,517,045.00	36,199,517,045.00	594,987,668.84	4,103,815,800.14	11.3%	32,095,701,244.86
0407	Evidence generation and utilisation	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	70,000,000.00	70,000,000.00	-	38,010,000.00	54.3%	31,990,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	245,000,000.00	245,000,000.00	-	-	0.0%	245,000,000.00
05	**Education**	**93,330,302,529.06**	**80,940,302,529.06**	**12,905,667,693.70**	**16,065,643,264.52**	**19.8%**	**64,874,659,264.54**
0501	Effective governance of the education system	23,301,925,707.21	17,071,925,707.21	6,208,214,926.56	7,071,163,419.48	41.4%	10,000,762,287.73
0502	Increase in access, retention, and completion rate at all levels	5,903,500,000.00	5,671,500,000.00	500,000,000.00	500,000,000.00	8.8%	5,171,500,000.00
0503	Equity and inclusiveness in the provision of educational services	774,000,000.00	624,000,000.00	22,318,720.00	22,318,720.00	3.6%	601,681,280.00
0504	Improved quality of teaching and learning outcomes	7,873,254,379.80	7,373,254,379.80	49,460,000.00	238,608,386.00	3.2%	7,134,645,993.80
0505	Adequate infrastructure at all levels	42,863,378,142.05	42,453,378,142.05	5,180,692,342.21	6,645,473,820.45	15.7%	35,807,904,321.60
0506	Improved education information management system (EIMS)	8,044,244,300.00	4,476,244,300.00	861,351,095.18	1,127,798,308.84	25.2%	3,348,445,991.16
0510	Education Sector Expenditures Not Elsewhere Classified	4,570,000,000.00	3,270,000,000.00	83,630,609.75	460,280,609.75	14.1%	2,809,719,390.25
06	**Housing and Urban Development**	**35,048,746,729.75**	**68,548,746,729.75**	**3,470,937,591.63**	**16,929,432,917.00**	**24.7%**	**51,619,313,812.75**
0610	Housing and Urban Development - General	35,048,746,729.75	68,548,746,729.75	3,470,937,591.63	16,929,432,917.00	24.7%	51,619,313,812.75
08	**Youth**	**12,443,000,000.00**	**7,943,000,000.00**	**-**	**539,620,835.83**	**6.8%**	**7,403,379,164.17**
0810	Youth - General	12,443,000,000.00	7,943,000,000.00	-	539,620,835.83	6.8%	7,403,379,164.17
09	**Environmental Improvement**	**16,153,870,000.00**	**13,903,870,000.00**	**273,743,225.61**	**8,115,375,486.91**	**58.4%**	**5,788,494,513.09**
0910	Environmental Improvement - General	16,153,870,000.00	13,903,870,000.00	273,743,225.61	8,115,375,486.91	58.4%	5,788,494,513.09
10	**Water Resources and Rural Development**	**41,378,283,643.50**	**43,678,283,643.50**	**2,925,400,099.32**	**6,385,005,235.50**	**14.6%**	**37,293,278,408.00**
1010	Water Resources and Rural Deve - General	41,378,283,643.50	43,678,283,643.50	2,925,400,099.32	6,385,005,235.50	14.6%	37,293,278,408.00
11	**Information Communication and Technology**	**3,703,252,266.00**	**3,603,252,266.00**	**-**	**483,687,236.53**	**13.4%**	**3,119,565,029.47**
1110	Information Communication and Technology - General	3,703,252,266.00	3,603,252,266.00	-	483,687,236.53	13.4%	3,119,565,029.47
12	**Growing the Private Sector**	**3,556,233,650.00**	**1,556,233,650.00**	**-**	**-**	**0.0%**	**1,556,233,650.00**
1210	Growing the Private Sector - General	3,556,233,650.00	1,556,233,650.00	-	-	0.0%	1,556,233,650.00
13	**Reform of Government and Governance**	**81,324,906,302.30**	**94,044,562,743.55**	**11,877,893,610.70**	**18,403,356,005.23**	**19.6%**	**75,641,206,738.32**
1310	Reform of Government and Governance - General	81,324,906,302.30	94,044,562,743.55	11,877,893,610.70	18,403,356,005.23	19.6%	75,641,206,738.32
14	**Power**	**22,474,978,013.72**	**14,474,978,013.72**	**-**	**510,359,946.99**	**3.5%**	**13,964,618,066.73**
1410	Power - General	22,474,978,013.72	14,474,978,013.72	-	510,359,946.99	3.5%	13,964,618,066.73
16	**Water Ways**	**300,000,000.00**	**300,000,000.00**	**-**	**-**	**0.0%**	**300,000,000.00**
1610	Water Ways - General	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
17	**Road**	**57,821,741,319.77**	**55,323,782,091.13**	**9,066,719,874.13**	**18,304,776,481.60**	**33.1%**	**37,019,005,609.53**
1710	Road - General	57,821,741,319.77	55,323,782,091.13	9,066,719,874.13	18,304,776,481.60	33.1%	37,019,005,609.53
18	**Airways**	**36,000,000,000.00**	**42,346,000,000.00**	**20,512,997,758.99**	**31,810,914,870.66**	**75.1%**	**10,535,085,129.34**
1810	Airways - General	36,000,000,000.00	42,346,000,000.00	20,512,997,758.99	31,810,914,870.66	75.1%	10,535,085,129.34
21	**Oil and Gas Infrastructure**	**610,100,000.00**	**610,100,000.00**	**263,155,000.00**	**263,155,000.00**	**43.1%**	**346,945,000.00**
2110	Oil and Gas Infrastructure - General	610,100,000.00	610,100,000.00	263,155,000.00	263,155,000.00	43.1%	346,945,000.00
23	**Social Protection**	**11,914,911,200.00**	**14,718,911,200.00**	**3,025,681,955.96**	**3,981,098,607.30**	**27.0%**	**10,737,812,592.70**
2303	Promote gender equity and social justice	3,150,000,000.00	3,350,000,000.00	-	178,521,051.34	5.3%	3,171,478,948.66
2306	Disability and Survival Support	1,240,000,000.00	1,240,000,000.00	51,835,980.00	248,157,980.00	20.0%	991,842,020.00
2307	Promote Emergency and Humanitarian Assistance	7,524,911,200.00	10,128,911,200.00	2,973,845,975.96	3,554,419,575.96	35.1%	6,574,491,624.04

Table 19: Other Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Other Expenditure	*32,774,700,000.00*	*34,374,700,000.00*	*8,196,176,898.72*	*20,828,559,731.32*	*60.6%*	*13,546,140,268.68*
03	**Poverty Alleviation**	**25,000,000.00**	**25,000,000.00**	**-**	**-**	**0.0%**	**25,000,000.00**
0310	Poverty Alleviation - General	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
05	**Education**	**3,629,500,000.00**	**2,829,500,000.00**	**339,341,856.00**	**681,698,886.00**	**24.1%**	**2,147,801,114.00**
0501	Effective governance of the education system	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
0502	Increase in access, retention, and completion rate at all levels	2,010,500,000.00	2,010,500,000.00	275,136,006.00	431,294,466.00	21.5%	1,579,205,534.00
0506	Improved education information management system (EIMS)	1,000,000,000.00	200,000,000.00	64,205,850.00	137,011,700.00	68.5%	62,988,300.00
0510	Education Sector Expenditures Not Elsewhere Classified	559,000,000.00	559,000,000.00	-	113,392,720.00	20.3%	445,607,280.00
07	**Gender**	**2,000,000,000.00**	**2,000,000,000.00**	**342,380,885.14**	**378,487,385.14**	**18.9%**	**1,621,512,614.86**
0710	Gender - General	2,000,000,000.00	2,000,000,000.00	342,380,885.14	378,487,385.14	18.9%	1,621,512,614.86
08	**Youth**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**0.0%**	**20,000,000.00**
0810	Youth - General	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
12	**Growing the Private Sector**	**1,015,000,000.00**	**3,015,000,000.00**	**-**	**-**	**0.0%**	**3,015,000,000.00**
1210	Growing the Private Sector - General	1,015,000,000.00	3,015,000,000.00	-	-	0.0%	3,015,000,000.00
13	**Reform of Government and Governance**	**26,085,200,000.00**	**26,485,200,000.00**	**7,514,454,157.58**	**19,768,373,460.18**	**74.6%**	**6,716,826,539.82**
1310	Reform of Government and Governance - General	26,085,200,000.00	26,485,200,000.00	7,514,454,157.58	19,768,373,460.18	74.6%	6,716,826,539.82

3 Primary Healthcare Budget Performance

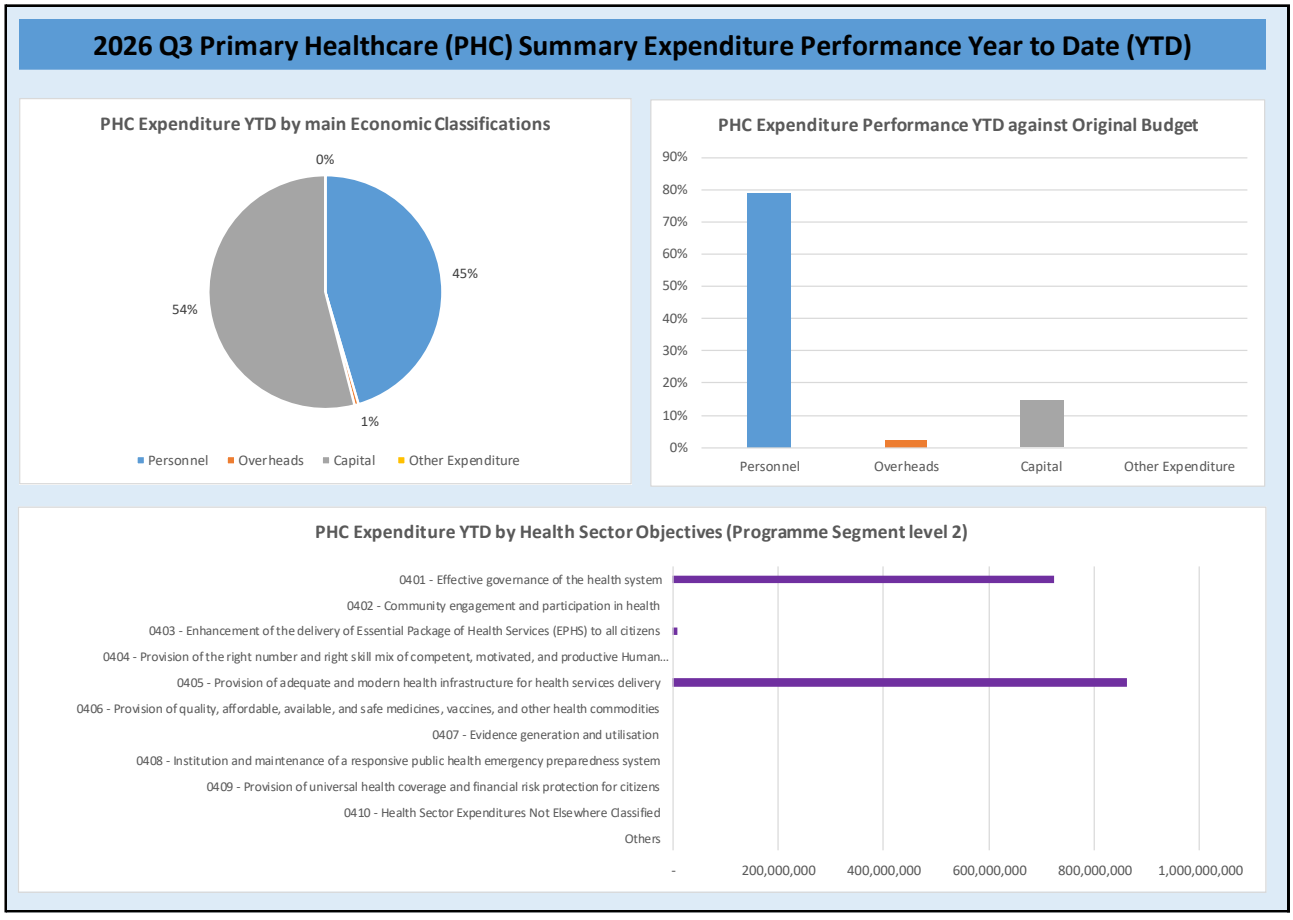
3.A Overview

The **Primary Healthcare (PHC) subsector** was allocated a total of **₦7,210,210,444.94** in the **2026 Approved Revised Budget** to finance critical interventions aimed at improving access to quality healthcare services, strengthening primary health systems, and enhancing maternal, new-born, and child health outcomes across Sokoto State. The allocation covered capital investments, operational expenditures, and system-strengthening initiatives.

As at the end of **Q3 2026**, the total actual expenditure under the Primary Healthcare sub-sector amounted to **₦1,595,230,115.04** representing **22.1%** of the approved revised budget allocation for the sector. This low budget performance can be attributed to low related capital receipts draw down, procurement process, late commencement of key capital projects under the sector, and associated expenditure are documented under the local government's budget; such as personnel cost and other allowances.

A summary of the **Year-to-Date (YTD)** performance against the **approved revised budget** is presented below, categorized by the Administrative, **economic, function and program classifications**.

Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*7,210,210,444.94*	*7,210,210,444.94*	*373,987,069.74*	*1,595,230,115.04*	*22.1%*	*5,614,980,329.90*
010000000000	**Administration Sector**	**95,000,000.00**	**95,000,000.00**	**-**	**-**	**0.0%**	**95,000,000.00**
017200000000	**Ministry for Religious Affairs**	**95,000,000.00**	**95,000,000.00**	**-**	**-**	**0.0%**	**95,000,000.00**
017200700100	Zakat and Waqf (Endowment) Agency	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00
050000000000	**Social Sector**	**7,115,210,444.94**	**7,115,210,444.94**	**373,987,069.74**	**1,595,230,115.04**	**22.4%**	**5,519,980,329.90**
052100000000	**Ministry of Health**	**7,115,210,444.94**	**7,115,210,444.94**	**373,987,069.74**	**1,595,230,115.04**	**22.4%**	**5,519,980,329.90**
052100300100	Primary Health Care Development Agency	7,115,210,444.94	7,115,210,444.94	373,987,069.74	1,595,230,115.04	22.4%	5,519,980,329.90

Table 21: Primary Healthcare Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*7,210,210,444.94*	*7,210,210,444.94*	*373,987,069.74*	*1,595,230,115.04*	*22.1%*	*5,614,980,329.90*
707	**HEALTH**	**7,210,210,444.94**	**7,210,210,444.94**	**373,987,069.74**	**1,595,230,115.04**	**22.1%**	**5,614,980,329.90**
7072	**OUTPATIENT SERVICES**	**5,892,000,000.00**	**5,842,000,000.00**	**132,421,325.02**	**861,647,880.89**	**14.7%**	**4,980,352,119.11**
70721	GENERAL MEDICAL SERVICES	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	5,797,000,000.00	5,747,000,000.00	132,421,325.02	861,647,880.89	15.0%	4,885,352,119.11
7074	**PUBLIC HEALTH SERVICES**	**1,318,210,444.94**	**1,368,210,444.94**	**241,565,744.72**	**733,582,234.15**	**53.6%**	**634,628,210.79**
70741	PUBLIC HEALTH SERVICES	1,318,210,444.94	1,368,210,444.94	241,565,744.72	733,582,234.15	53.6%	634,628,210.79

Table 22: Primary Healthcare Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*7,210,210,444.94*	*7,210,210,444.94*	*373,987,069.74*	*1,595,230,115.04*	*22.1%*	*5,614,980,329.90*
04	**Health**	**7,210,210,444.94**	**7,210,210,444.94**	**373,987,069.74**	**1,595,230,115.04**	**22.1%**	**5,614,980,329.90**
0401	Effective governance of the health system	919,210,444.94	969,210,444.94	241,565,744.72	724,697,234.15	74.8%	244,513,210.79
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	399,000,000.00	399,000,000.00	-	8,885,000.00	2.2%	390,115,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	5,892,000,000.00	5,842,000,000.00	132,421,325.02	861,647,880.89	14.7%	4,980,352,119.11

Table 23: Primary Healthcare Expenditure by Economic Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	7,210,210,444.94	7,210,210,444.94	373,987,069.74	1,595,230,115.04	22.1%	5,614,980,329.90
2	*EXPENDITURES*	*7,210,210,444.94*	*7,210,210,444.94*	*373,987,069.74*	*1,595,230,115.04*	*22.1%*	*5,614,980,329.90*
21	*PERSONNEL COST*	*919,210,444.94*	*969,210,444.94*	*241,565,744.72*	*724,697,234.15*	*74.8%*	*244,513,210.79*
2101	**SALARY**	*919,210,444.94*	*969,210,444.94*	*241,565,744.72*	*724,697,234.15*	*74.8%*	*244,513,210.79*
210101	**SALARIES AND WAGES**	**919,210,444.94**	**969,210,444.94**	**241,565,744.72**	**724,697,234.15**	**74.8%**	**244,513,210.79**
21010101	SALARY	919,210,444.94	969,210,444.94	241,565,744.72	724,697,234.15	74.8%	244,513,210.79
22	*OTHER RECURRENT COSTS*	*399,000,000.00*	*399,000,000.00*	*-*	*8,885,000.00*	*2.2%*	*390,115,000.00*
2202	**OVERHEAD COST**	*399,000,000.00*	*399,000,000.00*	*-*	*8,885,000.00*	*2.2%*	*390,115,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**75,000,000.00**	**75,000,000.00**	**-**	**-**	**0.0%**	**75,000,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**281,000,000.00**	**281,000,000.00**	**-**	**8,885,000.00**	**3.2%**	**272,115,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	270,000,000.00	270,000,000.00	-	8,885,000.00	3.3%	261,115,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**14,000,000.00**	**14,000,000.00**	**-**	**-**	**0.0%**	**14,000,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
220205	**TRAINING - GENERAL**	**20,000,000.00**	**20,000,000.00**	**-**	**-**	**0.0%**	**20,000,000.00**
22020501	LOCAL TRAINING	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**4,000,000.00**	**4,000,000.00**	**-**	**-**	**0.0%**	**4,000,000.00**
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
22021007	WELFARE PACKAGES	3,000,000.00	3,000,000.00	-	-	0.0%	3,000,000.00
23	*CAPITAL EXPENDITURE*	*5,892,000,000.00*	*5,842,000,000.00*	*132,421,325.02*	*861,647,880.89*	*14.7%*	*4,980,352,119.11*
2301	**FIXED ASSETS PURCHASED**	*850,000,000.00*	*850,000,000.00*	*-*	*34,650,000.00*	*4.1%*	*815,350,000.00*
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**850,000,000.00**	**850,000,000.00**	**-**	**34,650,000.00**	**4.1%**	**815,350,000.00**
23010104	PURCHASE MOTOR CYCLES	50,000,000.00	50,000,000.00	-	34,650,000.00	69.3%	15,350,000.00
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23010106	PURCHASE OF VANS	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	280,000,000.00	280,000,000.00	-	-	0.0%	280,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	320,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00
2302	**CONSTRUCTION / PROVISION**	*2,358,000,000.00*	*2,358,000,000.00*	*-*	*652,764,284.77*	*27.7%*	*1,705,235,715.23*
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**2,358,000,000.00**	**2,358,000,000.00**	**-**	**652,764,284.77**	**27.7%**	**1,705,235,715.23**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	643,000,000.00	643,000,000.00	-	80,000,000.00	12.4%	563,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,315,000,000.00	1,315,000,000.00	-	572,764,284.77	43.6%	742,235,715.23
2303	**REHABILITATION / REPAIRS**	*2,125,000,000.00*	*2,075,000,000.00*	*132,421,325.02*	*174,233,596.12*	*8.4%*	*1,900,766,403.88*
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**2,125,000,000.00**	**2,075,000,000.00**	**132,421,325.02**	**174,233,596.12**	**8.4%**	**1,900,766,403.88**
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	2,125,000,000.00	2,075,000,000.00	132,421,325.02	174,233,596.12	8.4%	1,900,766,403.88
2305	**OTHER CAPITAL PROJECTS**	*559,000,000.00*	*559,000,000.00*	*-*	*-*	*0.0%*	*559,000,000.00*
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**559,000,000.00**	**559,000,000.00**	**-**	**-**	**0.0%**	**559,000,000.00**
23050101	RESEARCH AND DEVELOPMENT	559,000,000.00	559,000,000.00	-	-	0.0%	559,000,000.00

3.C Primary Healthcare Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Sokoto State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
017200700100 - Zakat and Waqf (Endowment) Agency	Renovation of Hospital at Farfaru	95,000,000.00	95,000,000.00	-	-	0.0%	95,000,000.00		
052100300100 - Primary Health Care Development Agency	Construction for the Expansion of State Cold Store	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00		
052100300100 - Primary Health Care Development Agency	Rehabilitation of PHC Bazza area Sokoto	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
052100300100 - Primary Health Care Development Agency	Procurement of Medical Equipment such as sterilizers, ECG machine, Oxygen	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
052100300100 - Primary Health Care Development Agency	Provision of support for PHC-MOU activities	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - Primary Health Care Development Agency	Support for Family Planning Programme (Counterpart)	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
052100300100 - Primary Health Care Development Agency	Purchase of cold boxes and vaccine carriers, coolant packs, AD Syringes for Routine	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
052100300100 - Primary Health Care Development Agency	Construction of Office Space for SSPHCDA	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00		
052100300100 - Primary Health Care Development Agency	Procurment of 50 Nos. Motocycles for Monitoring & Supervisison	50,000,000.00	50,000,000.00	-	34,650,000.00	69.3%	15,350,000.00		
052100300100 - Primary Health Care Development Agency	Procurement and Installation of Solar to the Renovated 244 Health Facilities	1,315,000,000.00	1,315,000,000.00	-	572,764,284.77	43.6%	742,235,715.23		
052100300100 - Primary Health Care Development Agency	Repairs of Ambulances for 244 Wards across the 23 LGAs	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
052100300100 - Primary Health Care Development Agency	Investment Funds i.e for renovations of 244 ward level health facilities under IMPACT	533,000,000.00	533,000,000.00	-	80,000,000.00	15.0%	453,000,000.00		
052100300100 - Primary Health Care Development Agency	Procurement of 1 no. Toyota 18 seater Bus (IMPACT PROJECT)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
052100300100 - Primary Health Care Development Agency	Purchase of 10 no. each of Projectors, Control system, Mixers, Microphones	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - Primary Health Care Development Agency	Renovation of PHCs facilities across the State	2,000,000,000.00	1,950,000,000.00	132,421,325.02	174,233,596.12	8.9%	1,775,766,403.88		
052100300100 - Primary Health Care Development Agency	Purchase of 50 sets of executive tables and chairs for SSPHCDA Secretariat	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
052100300100 - Primary Health Care Development Agency	Construction of 10 Maternity waiting Rooms at 3 Senatorial Zones of the State	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
052100300100 - Primary Health Care Development Agency	Procurement of Hospital Beds and Mattresses for PHC facilities in the State	230,000,000.00	230,000,000.00	-	-	0.0%	230,000,000.00		
052100300100 - Primary Health Care Development Agency	Basic Health Care Provision Funds (BHCF) 25% Counterpart	109,000,000.00	109,000,000.00	-	-	0.0%	109,000,000.00		
052100300100 - Primary Health Care Development Agency	Procurement of Family Planning consummables for Contraceptive Services such as IUD,	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		

4 Basic Education Budget Performance

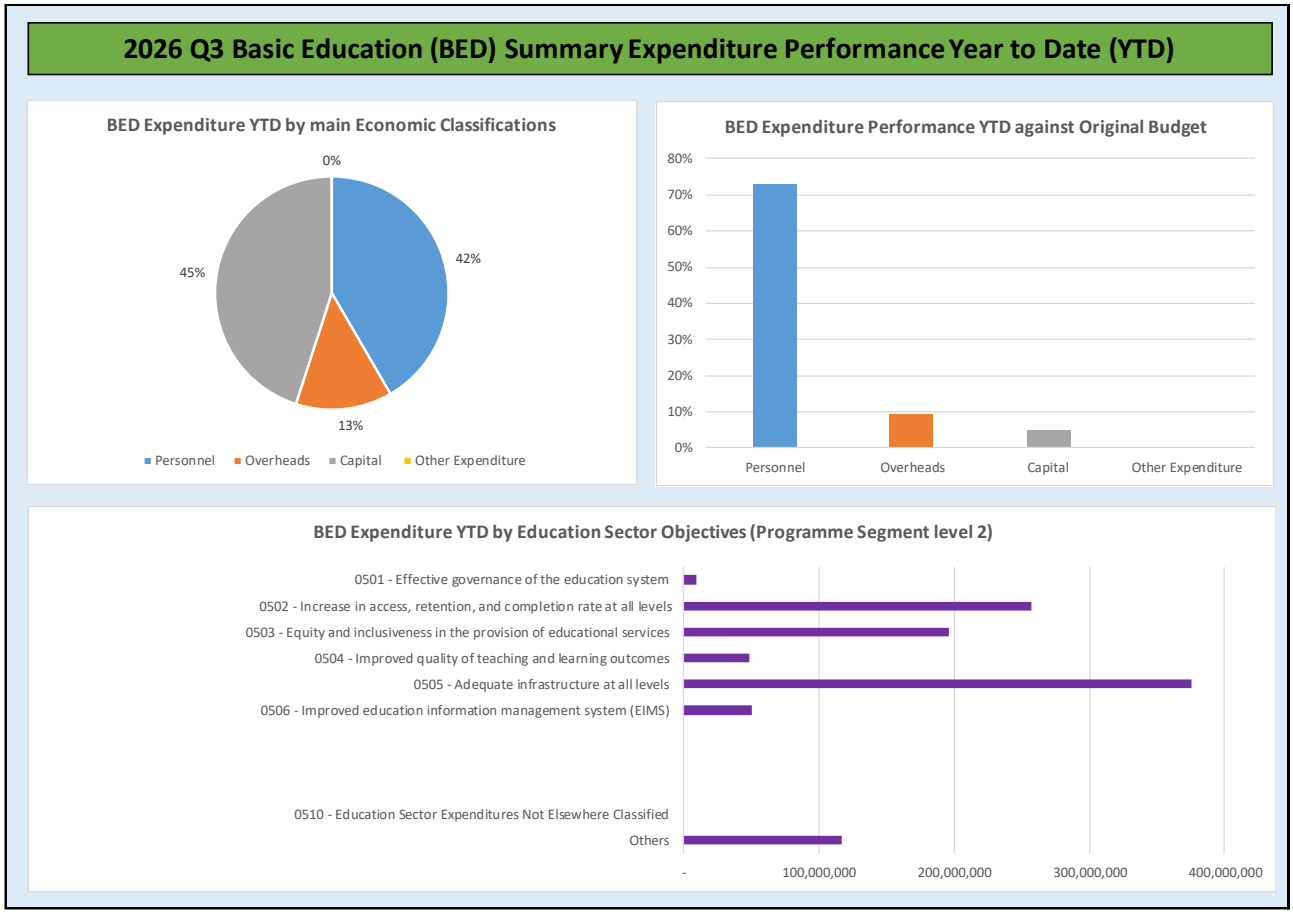
4.A Overview

For the period under review, the **2026 Approved Revised Budget** allocated a total of **₦12,515,431,739.88** to the **Basic Education subsector** for capital investments and operational activities aimed at improving access, equity, and quality of basic education across Sokoto State. The allocation covered infrastructure development, instructional materials, teacher support programs, and administrative operations.

As at the end of **Q3 2026**, actual expenditure amounted to **₦1,054,943,368.65** representing **approximately 8.4%** of the approved revised budget. This performance level indicates a significant under-execution relative to mid-year expectations. The low-budget performance can be attributed to low related capital receipts draw down, procurement process, late commencement of key capital projects under the sector.

A detailed summary of the **Year-to-Date (YTD)** performance against the **approved revised budget** is presented below, categorized by the Administrative, **economic, function and program classifications**.

Figure 4: Summary of Basic Education Budget Performance Year to Date



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Administrative Classification

Code	Adminstrative Unit	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*12,306,931,739.88*	*12,515,431,739.88*	*188,121,189.72*	*1,054,943,368.65*	*8.4%*	*11,460,488,371.23*
010000000000	**Administration Sector**	**21,000,000.00**	**21,000,000.00**	**-**	**-**	**0.0%**	**21,000,000.00**
011100000000	**Government House**	**21,000,000.00**	**21,000,000.00**	**-**	**-**	**0.0%**	**21,000,000.00**
011103500200	Primary School Staff Pension Board	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
050000000000	**Social Sector**	**12,285,931,739.88**	**12,494,431,739.88**	**188,121,189.72**	**1,054,943,368.65**	**8.4%**	**11,439,488,371.23**
051700000000	**Ministry of Education**	**12,285,931,739.88**	**12,494,431,739.88**	**188,121,189.72**	**1,054,943,368.65**	**8.4%**	**11,439,488,371.23**
051700100100	Ministry for Basic Education	630,738,676.10	780,738,676.10	-	266,033,690.00	34.1%	514,704,986.10
051700300100	State Universal Basic Education Board (SUBEB)	10,732,474,374.73	10,762,474,374.73	105,699,592.64	524,156,787.92	4.9%	10,238,317,586.81
051701000100	State Agency for Mass Education	148,300,000.00	148,300,000.00	8,400,000.00	9,400,000.00	6.3%	138,900,000.00
051701100100	State Agency for Normadic Education1	774,418,689.05	802,918,689.05	74,021,597.08	255,352,890.73	31.8%	547,565,798.32

Table 26: Basic Education Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q3 -Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*12,306,931,739.88*	*12,515,431,739.88*	*188,121,189.72*	*1,054,943,368.65*	*8.4%*	*11,460,488,371.23*
709	**EDUCATION**	**12,306,931,739.88**	**12,515,431,739.88**	**188,121,189.72**	**1,054,943,368.65**	**8.4%**	**11,460,488,371.23**
7091	**PRE-PRIMARY AND PRIMARY EDUCATION**	**11,676,193,063.78**	**11,734,693,063.78**	**188,121,189.72**	**788,909,678.65**	**6.7%**	**10,945,783,385.13**
70912	PRIMARY EDUCATION	11,676,193,063.78	11,734,693,063.78	188,121,189.72	788,909,678.65	6.7%	10,945,783,385.13
7092	**SECONDARY EDUCATION**	**630,738,676.10**	**780,738,676.10**	**-**	**266,033,690.00**	**34.1%**	**514,704,986.10**
70921	LOWER SECONDARY EDUCATION	630,738,676.10	780,738,676.10	-	266,033,690.00	34.1%	514,704,986.10

Table 27: Basic Education Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	*12,306,931,739.88*	*12,515,431,739.88*	*188,121,189.72*	*1,054,943,368.65*	*8.4%*	*11,460,488,371.23*
05	**Education**	**11,037,181,739.88**	**11,245,681,739.88**	**168,121,189.72**	**937,769,368.65**	**8.3%**	**10,307,912,371.23**
0501	Effective governance of the education system	838,300,000.00	838,300,000.00	8,400,000.00	9,400,000.00	1.1%	828,900,000.00
0502	Increase in access, retention, and completion rate at all levels	314,914,239.68	344,914,239.68	85,699,592.64	257,098,777.92	74.5%	87,815,461.76
0503	Equity and inclusiveness in the provision of educational services	480,995,882.05	509,495,882.05	74,021,597.08	196,344,791.23	38.5%	313,151,090.82
0504	Improved quality of teaching and learning outcomes	5,100,500,000.00	5,100,500,000.00	-	49,000,000.00	1.0%	5,051,500,000.00
0505	Adequate infrastructure at all levels	3,913,317,318.15	4,063,317,318.15	-	375,102,789.50	9.2%	3,688,214,528.65
0506	Improved education information management system (EIMS)	228,154,300.00	228,154,300.00	-	50,823,010.00	22.3%	177,331,290.00
0510	Education Sector Expenditures Not Elsewhere Classified	161,000,000.00	161,000,000.00	-	-	0.0%	161,000,000.00
13	**Reform of Government and Governance**	**1,269,750,000.00**	**1,269,750,000.00**	**20,000,000.00**	**117,174,000.00**	**9.2%**	**1,152,576,000.00**
1310	Reform of Government and Governance - General	1,269,750,000.00	1,269,750,000.00	20,000,000.00	117,174,000.00	9.2%	1,152,576,000.00

Table 28: Basic Education Expenditure by Economic Classification

Sokoto State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
	Total Expenditure	12,306,931,739.88	12,515,431,739.88	188,121,189.72	1,054,943,368.65	8.4%	11,460,488,371.23
2	*EXPENDITURES*	*12,306,931,739.88*	*12,515,431,739.88*	*188,121,189.72*	*1,054,943,368.65*	*8.4%*	*11,460,488,371.23*
21	*PERSONNEL COST*	*603,910,121.73*	*662,410,121.73*	*146,361,189.72*	*439,083,569.15*	*66.3%*	*223,326,552.58*
2101	**SALARY**	*538,910,121.73*	*617,410,121.73*	*146,361,189.72*	*439,083,569.15*	*71.1%*	*178,326,552.58*
210101	**SALARIES AND WAGES**	**538,910,121.73**	**617,410,121.73**	**146,361,189.72**	**439,083,569.15**	**71.1%**	**178,326,552.58**
21010101	SALARY	538,910,121.73	617,410,121.73	146,361,189.72	439,083,569.15	71.1%	178,326,552.58
2102	**ALLOWANCES AND SOCIAL CONTRIBUTION**	*65,000,000.00*	*45,000,000.00*	*-*	*-*	*0.0%*	*45,000,000.00*
210201	**ALLOWANCES**	**65,000,000.00**	**45,000,000.00**	**-**	**-**	**0.0%**	**45,000,000.00**
21020101	NON REGULAR ALLOWANCES	65,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00
22	*OTHER RECURRENT COSTS*	*1,541,050,000.00*	*1,541,050,000.00*	*41,760,000.00*	*140,934,000.00*	*9.1%*	*1,400,116,000.00*
2202	**OVERHEAD COST**	*1,541,050,000.00*	*1,541,050,000.00*	*41,760,000.00*	*140,934,000.00*	*9.1%*	*1,400,116,000.00*
220201	**TRAVEL & TRANSPORT - GENERAL**	**191,300,000.00**	**191,300,000.00**	**400,000.00**	**37,610,000.00**	**19.7%**	**153,690,000.00**
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	170,000,000.00	170,000,000.00	-	36,210,000.00	21.3%	133,790,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	21,300,000.00	21,300,000.00	400,000.00	1,400,000.00	6.6%	19,900,000.00
220202	**UTILITIES - GENERAL**	**8,750,000.00**	**8,750,000.00**	**-**	**-**	**0.0%**	**8,750,000.00**
22020201	ELECTRICITY CHARGES	7,750,000.00	7,750,000.00	-	-	0.0%	7,750,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
220203	**MATERIALS & SUPPLIES - GENERAL**	**144,000,000.00**	**144,000,000.00**	**-**	**10,400,000.00**	**7.2%**	**133,600,000.00**
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	34,000,000.00	34,000,000.00	-	400,000.00	1.2%	33,600,000.00
22020302	BOOKS	50,000,000.00	50,000,000.00	-	10,000,000.00	20.0%	40,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
220204	**MAINTENANCE SERVICES - GENERAL**	**124,000,000.00**	**124,000,000.00**	**-**	**30,600,000.00**	**24.7%**	**93,400,000.00**
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	97,000,000.00	97,000,000.00	-	30,200,000.00	31.1%	66,800,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,000,000.00	12,000,000.00	-	400,000.00	3.3%	11,600,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	4,000,000.00	-	-	0.0%	4,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
220205	**TRAINING - GENERAL**	**953,000,000.00**	**953,000,000.00**	**20,000,000.00**	**30,964,000.00**	**3.2%**	**922,036,000.00**
22020501	LOCAL TRAINING	953,000,000.00	953,000,000.00	20,000,000.00	30,964,000.00	3.2%	922,036,000.00
220207	**CONSULTING & PROFESSIONAL SERVICES - GENERAL**	**11,000,000.00**	**11,000,000.00**	**-**	**-**	**0.0%**	**11,000,000.00**
22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
22020706	SURVEYING SERVICES	1,000,000.00	1,000,000.00	-	-	0.0%	1,000,000.00
220208	**FUEL & LUBRICANTS - GENERAL**	**5,000,000.00**	**5,000,000.00**	**-**	**-**	**0.0%**	**5,000,000.00**
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
220210	**MISCELLANEOUS EXPENSES GENERAL**	**104,000,000.00**	**104,000,000.00**	**21,360,000.00**	**31,360,000.00**	**30.2%**	**72,640,000.00**
22021001	REFRESHMENT & MEALS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
22021007	WELFARE PACKAGES	60,000,000.00	60,000,000.00	21,360,000.00	21,360,000.00	35.6%	38,640,000.00
22021009	SPORTING ACTIVITIES	32,000,000.00	32,000,000.00	-	10,000,000.00	31.3%	22,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23	*CAPITAL EXPENDITURE*	*10,161,971,618.15*	*10,311,971,618.15*	*-*	*474,925,799.50*	*4.6%*	*9,837,045,818.65*
2301	**FIXED ASSETS PURCHASED**	*2,838,810,135.05*	*2,838,810,135.05*	*-*	*99,823,010.00*	*3.5%*	*2,738,987,125.05*
230101	**PURCHASE OF FIXED ASSETS - GENERAL**	**2,838,810,135.05**	**2,838,810,135.05**	**-**	**99,823,010.00**	**3.5%**	**2,738,987,125.05**
23010104	PURCHASE MOTOR CYCLES	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	332,000,000.00	332,000,000.00	-	-	0.0%	332,000,000.00
23010113	PURCHASE OF COMPUTERS	198,154,300.00	198,154,300.00	-	50,823,010.00	25.6%	147,331,290.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,575,655,835.05	1,575,655,835.05	-	49,000,000.00	3.1%	1,526,655,835.05

Code	Economic	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	233,000,000.00	233,000,000.00	-	-	0.0%	233,000,000.00
2302	**CONSTRUCTION / PROVISION**	***6,703,161,483.10***	***6,853,161,483.10***	**-**	***334,941,789.50***	***4.9%***	***6,518,219,693.60***
230201	**CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL**	**6,703,161,483.10**	**6,853,161,483.10**	**-**	**334,941,789.50**	**4.9%**	**6,518,219,693.60**
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	61,421,231.00	61,421,231.00	-	-	0.0%	61,421,231.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	6,081,740,252.10	6,231,740,252.10	-	334,941,789.50	5.4%	5,896,798,462.60
2303	**REHABILITATION / REPAIRS**	***325,000,000.00***	***325,000,000.00***	**-**	***40,161,000.00***	***12.4%***	***284,839,000.00***
230301	**REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL**	**325,000,000.00**	**325,000,000.00**	**-**	**40,161,000.00**	**12.4%**	**284,839,000.00**
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	325,000,000.00	325,000,000.00	-	40,161,000.00	12.4%	284,839,000.00
2305	**OTHER CAPITAL PROJECTS**	***295,000,000.00***	***295,000,000.00***	**-**	**-**	***0.0%***	***295,000,000.00***
230501	**ACQUISITION OF NON TANGIBLE ASSETS**	**295,000,000.00**	**295,000,000.00**	**-**	**-**	**0.0%**	**295,000,000.00**
23050101	RESEARCH AND DEVELOPMENT	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
23050108	CAPACITY DEVELOPMENT	240,000,000.00	240,000,000.00	-	-	0.0%	240,000,000.00

4.C Basic Education Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Sokoto State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Revised Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Revised Budget	Balance (against Revised Budget)	HOPE-GOV Tagging	
051700100100 - Ministry for Basic Education	Expansion of New Out of School Children Gandu Pepsi Cola Area, Western Bye Pass	630,738,676.10	780,738,676.10	-	266,033,690.00	34.1%	514,704,986.10		
051700300100 - State Universal Basic Education Board	Support for UBEC activities for the construction, rehabilitation and purchase of chairs	854,000,000.00	854,000,000.00	-	9,900,000.00	1.2%	844,100,000.00		
051700300100 - State Universal Basic Education Board	Construction of SUBEB Permanent site	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00		
051700300100 - State Universal Basic Education Board	Rehabilitation of identified primary schools destroyed by flooding and Erosion	205,000,000.00	205,000,000.00	-	40,161,000.00	19.6%	164,839,000.00		
051700300100 - State Universal Basic Education Board	Procurement and Distribution of Teaching and Learning Materials for Pre-Primary,	500,000,000.00	500,000,000.00	-	49,000,000.00	9.8%	451,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of Digital Tablets for Coaches and Mentors for School Monitoring and	147,378,978.45	147,378,978.45	-	-	0.0%	147,378,978.45		
051700300100 - State Universal Basic Education Board	Procurement and Distribution of School Statutory and Non Statutory Records to Pre-	260,278,560.69	260,278,560.69	-	-	0.0%	260,278,560.69		
051700300100 - State Universal Basic Education Board	Procurement of Supplementary Reading Materials (SRMs) to all the Primary Schools in	150,498,295.91	150,498,295.91	-	-	0.0%	150,498,295.91		
051700300100 - State Universal Basic Education Board	Development of Dashboard for Data visualization Management and utilization by the	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of Teaching and Learning Materials TLMs for inclusive Education at	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
051700300100 - State Universal Basic Education Board	Conferences to communities on enrolment, attendence, completion and transition on	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of Laptops computers (95), tablets (120) to 23 LGEA EMIS officers/Quality	72,654,300.00	72,654,300.00	-	-	0.0%	72,654,300.00		
051700300100 - State Universal Basic Education Board	Procurement of chairs and tables for Principal officers of the 23 LGEA	195,000,000.00	195,000,000.00	-	-	0.0%	195,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of 30 no Laptops Corei7 and 30 no Tablet Samsung Galaxy type A to	82,500,000.00	82,500,000.00	-	50,823,010.00	61.6%	31,676,990.00		
051700300100 - State Universal Basic Education Board	Production /Provision of 47,600 copies of the nine years basic Education curricullum of	188,000,000.00	188,000,000.00	-	-	0.0%	188,000,000.00		
051700300100 - State Universal Basic Education Board	Purchase of 20 no executive chairs and tables for EMIS Office at the SUBEB Head	37,000,000.00	37,000,000.00	-	-	0.0%	37,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of Early grade reading,Teaching and Learning Materials for all the Primary	297,500,000.00	297,500,000.00	-	-	0.0%	297,500,000.00		
051700300100 - State Universal Basic Education Board	Procurement of 185 motorcycles to state, zonal and LGEAs staff for effective schools	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of Teaching and Learning Materials for effective learning outcomes across	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of 40 monitoring vehicles for the SUBEB Directors, zonal officers and the	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of 500 no. each of doorbell, chair lift, voice command devices, TV Ears,	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
051700300100 - State Universal Basic Education Board	Provision for Establishment of 3 Centers on Girls Basic Education Skills Acquisition	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of 20 nos Hp computer Desktops and Hp Core17 Laptops to the newly ICT	18,000,000.00	18,000,000.00	-	-	0.0%	18,000,000.00		
051700300100 - State Universal Basic Education Board	Renovation of 23 LGEAs Headquaters across the State	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement and Distribution of 70,000 schools furnitures for all the Education levels	100,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00		
051700300100 - State Universal Basic Education Board	Provision of 60 WASH facilities suh as bukes, jugs, basins, hot and cold running water,	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00		
051700300100 - State Universal Basic Education Board	Construction of 230 nos of toilets with 4 apartment across the basic education level in	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00		
051700300100 - State Universal Basic Education Board	Procurement of 55,000 copies of 9 Year Basic National Curriculum for all the Pre	45,000,000.00	45,000,000.00	-	-	0.0%	45,000,000.00		
051700300100 - State Universal Basic Education Board	Procument of additional 5 laptops, 2 Photocopier machine and 3 Coloured Printers for	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00		
051700300100 - State Universal Basic Education Board	Purchase and distribution of Enterprenuership materials to 12 LGEAs for learners self	140,000,000.00	140,000,000.00	-	-	0.0%	140,000,000.00		
051700300100 - State Universal Basic Education Board	Provision of Inclusive Education Materials (Markers, Pen, Scissors, Wheel Chairs, Visual	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00		
051700300100 - State Universal Basic Education Board	Construction of 3 Mega Schools across 3 Senatorial zones of the State	4,000,000,000.00	4,000,000,000.00	-	-	0.0%	4,000,000,000.00		
051701100100 - State Agency for Normadic Education1	Construction of Nomadic Schools State Wide	60,000,000.00	60,000,000.00	-	59,008,099.50	98.3%	991,900.50		
051701100100 - State Agency for Normadic Education1	Rehabilitation of Normadic Schools State Wide	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00		
051701100100 - State Agency for Normadic Education1	Consruction of 3 Block of 9 Classrooms At Sildewo Nomadic Schools	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		
051701100100 - State Agency for Normadic Education1	Construction of Staff Quarters and fencing of Sildewo Nomadic School Tangaza	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00		
051701100100 - State Agency for Normadic Education1	Construction Boreholes at Silldewo Nomadic School Tangaza	46,421,231.00	46,421,231.00	-	-	0.0%	46,421,231.00		
051701100100 - State Agency for Normadic Education1	Construction of 1 block of 3 Classrooms at Zangon Lakoda at Illela Local Government	18,500,788.00	18,500,788.00	-	-	0.0%	18,500,788.00		
051701100100 - State Agency for Normadic Education1	Construction of 1 block of 3 Classrooms at Baguderri At Shagari Local Governmnet	18,500,788.00	18,500,788.00	-	-	0.0%	18,500,788.00		
051701100100 - State Agency for Normadic Education1	Construction of 1 block of 3 classrooms each at Gagalawa NPS, shiyar Rugga NPS and	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00		