



Sokoto State
GOVERNMENT OF NIGERIA

Sokoto State Government

BUDGET IMPLEMENTATION REPORT QUARTER 4 2025

26TH JANUARY, 2026

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1 Summary of Performance

1.A Introduction

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 the Sokoto State website.

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

The report is based on the original approved budget of **₦526,882,142,484.39**, which was amended during the fiscal year in accordance with approved budgetary provisions. These amendments were undertaken to address emerging priorities and to reallocate funds from underperforming budget lines to more performance-responsive areas for the 2025 fiscal year. The adjustments covered recurrent revenue, recurrent expenditure, capital receipts, and capital expenditure. It is important to note that all amendments received the required approval of the State House of Assembly and did not alter the overall approved budget size of **₦526,882,142,484.39**.

Furthermore, the report presents expenditure details by organizational unit across the core economic classifications—Personnel, Overheads, Capital, and Other expenditures. It provides information on actual expenditures incurred during the fourth quarter (Q4), cumulative year-to-date expenditures, and the remaining balances against each revenue and expenditure appropriation.

This fourth-quarter (Q4) Budget Implementation Report is assessed against the 2025 Amended/Final budget of **₦526,882,142,484.39** of **₦526,882,142,484.39**, which incorporates all approved virements effected during the third and fourth quarters of the fiscal year.

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, Subsidies, 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 amended final budget of **₦526,882,142,484.39** was based on the anticipated inflows that are not limited to FAAC Receipts, anticipated reform of internal Generated Revenue but also the expected inflow some discretionary and non-discretionary revenue inflows. The amendment due to emerging and changing priority expenditures, performance of some line items in terms of provision versus actual cost and non-performance of some line items. Furthermore, the amended budget has successfully undergone legislative scrutiny and was passed by the State House of Assembly, thereby providing the legal framework for continued fiscal implementation aligned with current realities.

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1.B Revenue Performance

The Sokoto State Budgeted a Total Revenue and other receipts to the tune of **N413,074,379,419.18** for the year 2025 from various sources. The Recurrent Revenue that was projected to be generated during the year is **N268,946,298,906.89** while a total of **N144,128,080,512.29** was expected from Capital Receipts with the Opening Balance of **N113,807,763,065.21** which was carried forward from the year 2024.

The actual Total Revenue amount generated in the fourth quarter was **N95,235,470,653.71** and Capital Receipts reflecting **N 33,845,349,589.48** Revenue Performance. The Statutory Allocation had a performance of **109.0%**, while the Internally Generated Revenue closed with a performance of **42.9%**. The noticeable non-performance of some revenue items was as a result of current restructuring of the activities of Sokoto Geographical Information System in alignment with the Ministry of Lands and Housing, this has dwindled the 2025 collections against 2024. Once everything is finalized, we anticipate a significant increase in the 2026 financial year. Same with other MDAs affected by the current review of some tax and non-tax rates, in all instances the reform process is with the State Ministry of Justice. There was no much sales of chemicals and farm produce during the period under review and that mining activities are grossly affected by insecurity.

1.C Recurrent Expenditure Performance

The Recurrent Expenditure is made up of Personnel Costs including Pension and Gratuities, Overheads, and Debt Servicing. The approved estimate of Recurrent expenditure stands at **N179,398,102,130.14** comprising the Personnel Costs of **N64,711,091,739.44** and Other Recurrent **N114,687,010,390.70**. The noticeable over expenditure under foreign debt principal is as a result of over deduction against the State. However, reconciliation is on-going between the State Government, Federal Government and World Bank

The actual Q4 Implementation performance for Personnel stood at **N7,863,693,486.17** and other recurrent at **N27,878,011,399.40** all totalling **N35,741,704,885.57** in Quarter 4. Therefore, the Quarter ended with a recurrent expenditure performance of 82.3% of the entire year's budget, demonstrating the Government's continued commitment to the welfare of its workforce and, by extension, all citizens of Sokoto State who are directly and indirectly impacted by the timely release of salary, which helps in promoting economic activities. Recurrent Expenditure Performance stands good.

1.D Capital Expenditure Performance

His Excellency approved the Budget, raising the Capital Expenditure estimate to **N347,484,040,354.25**. The Fourth quarter performance was **N 59,313,352,532.04** which in the overall makes the capital budget performance at the end of fourth quarter **50.9%**. The procurement process attached to capital projects has improved, effective supervision of capital projects as well as fund release to contractors has equally helped and improved in fourth quarter.

1.E Conclusions

The Budget Performance Report for 2025 as at the end of the fourth Quarter is reflective of the various on-going developmental projects in the State. Some of these include:

1. Construction of Court Complex at High Court of Justice, Sokoto
2. Remodelling of Women Section of the Mosque at Nnamdi Azikiwe International Airport Abuja
3. Renovation of Academic Core Masjid Usman DanFodio University, Sokoto
4. Renovation of Charity Jumuat Mosque, Tudun Wada

5. Rehabilitation of Dilapidated Structure of GSS Yabo
6. Purchase of Ratables, Consumables, Iron Purchase of 3 ERJ 145LR Aircrafts for Caliphate Air Ltd
7. Completion of Mabera Fire Sub station
8. Upgrade of Facilities at Waziri Junaidu History and Cultural Bereau, Sokoto
9. Additional Construction of drainages at Tafarki road, Kanti Sani, Gidan Magaji and Unguwar Rogo police
10. Additional work at Tudun Wada Network
11. Construction of Road affected by Gully Erosion at Minanata area, Sokoto
12. Renovation of General Hospital Sabon Birni
13. Renovation of General Hospital Tangaza
14. Reconstruction of Sokoto of Sokoto Central Market
15. Construction of Ultra-Modern Lodge for Sokoto State Government
16. And many other finished and ongoing laudable Projects intended to improve the well-being of the Citizens and Residents of Sokoto State.

The Budget Performance Report as at the end of the Fourth quarter, therefore, provides a realistic view of the Growth and Development in Sokoto State.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

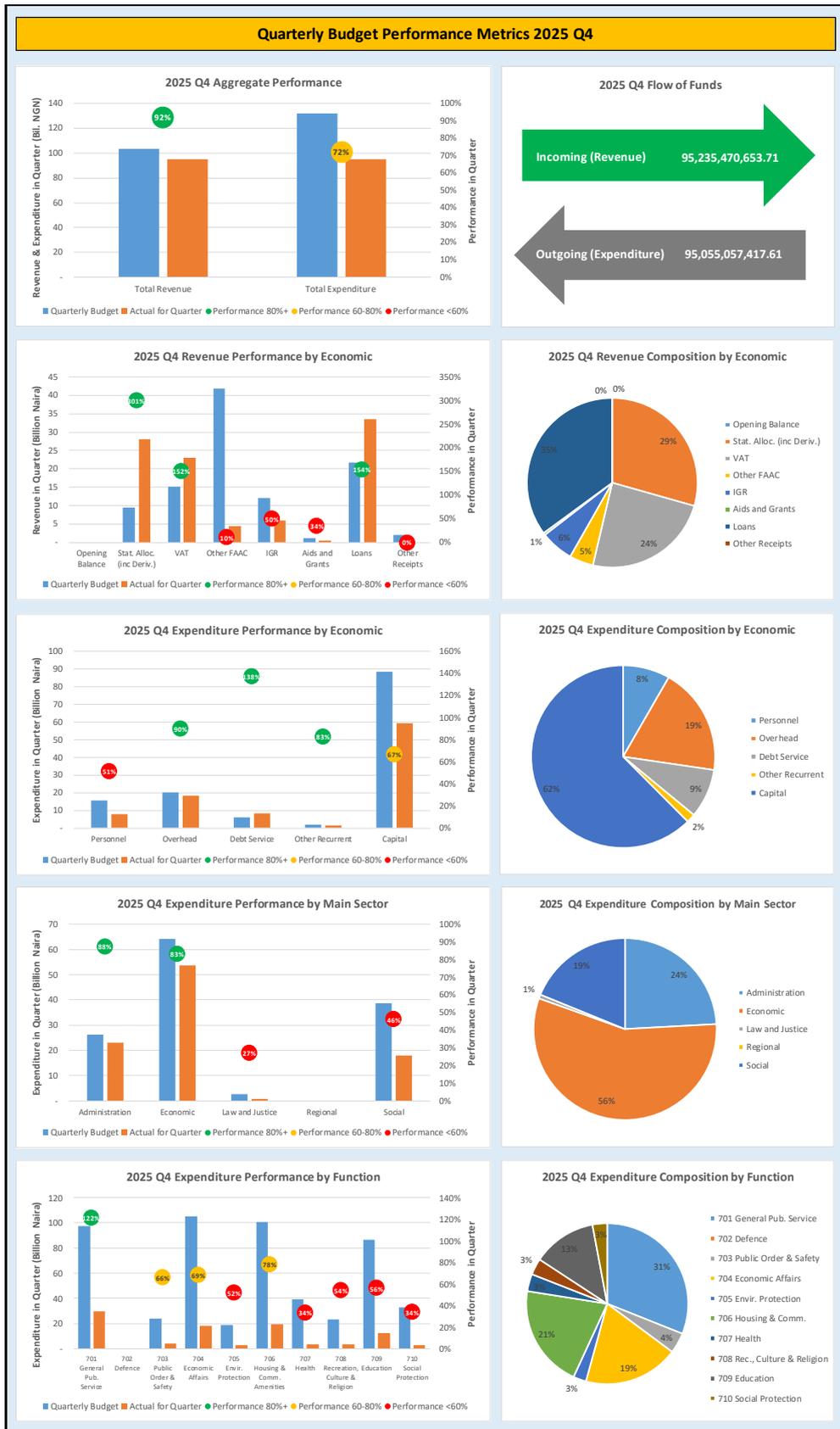
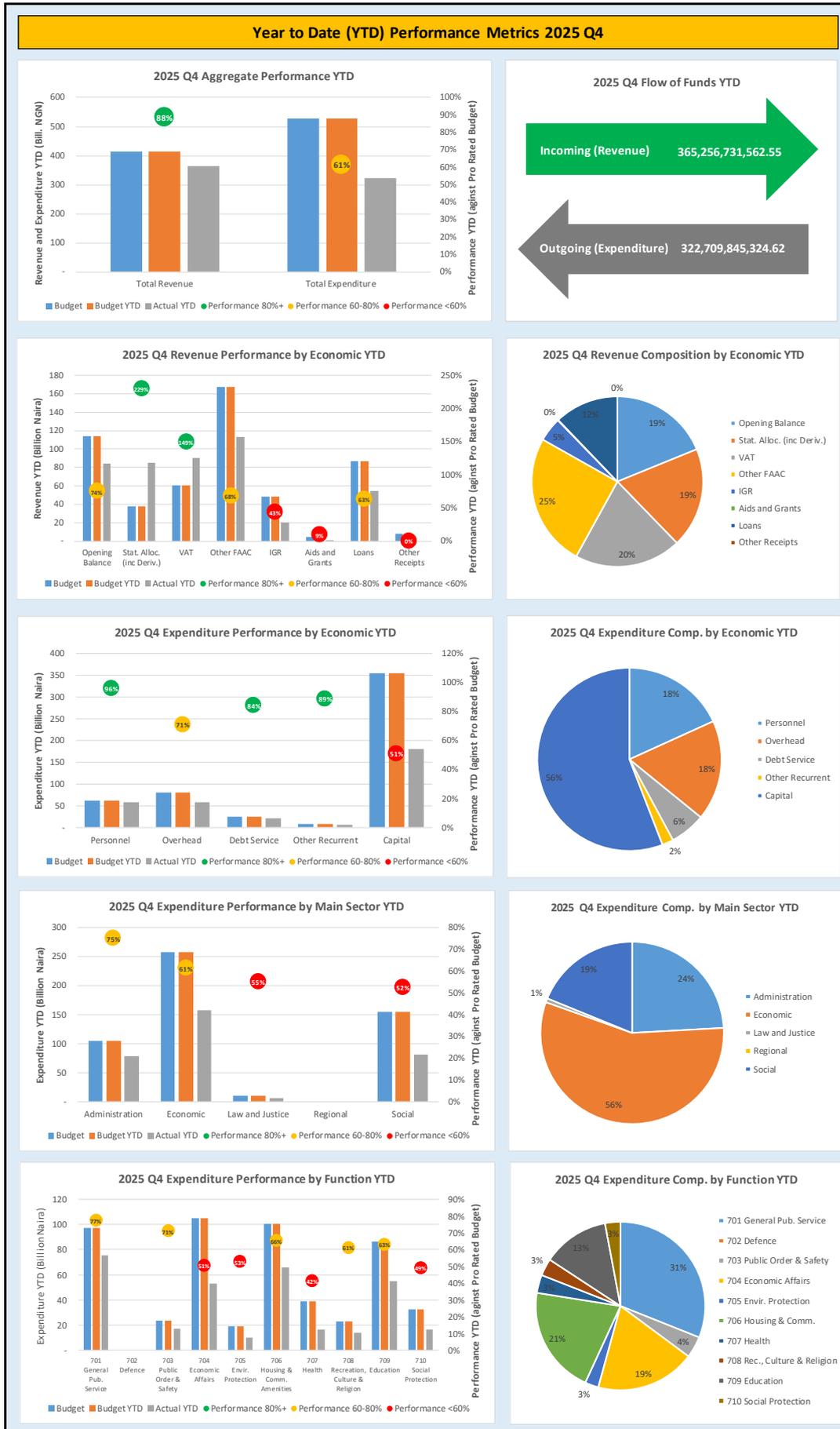


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Sokoto State Government 2025 Q4 Budget Performance Report - Summary

Item	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
Opening Balance	113,807,763,065.21	113,807,763,065.21	-	84,585,516,630.48	74.3%	29,222,246,434.73
Recurrent Revenue	268,946,298,906.89	313,763,696,406.89	61,390,121,064.23	310,319,574,626.65	98.9%	3,444,121,780.24
11 - GOVERNMENT SHARE OF FAAC	221,502,103,077.49	265,819,500,577.49	55,423,405,953.23	289,737,350,997.29	109.0%	- 23,917,850,419.80
12 - INDEPENDENT REVENUE	47,444,195,829.40	47,944,195,829.40	5,966,715,111.00	20,582,223,629.36	42.9%	27,361,972,200.04
Recurrent Expenditure	179,398,102,130.14	173,075,912,130.14	35,741,704,885.57	142,509,696,723.32	82.3%	30,566,215,406.82
21 - PERSONNEL COST (INCLUDING 2201 WHERE	64,711,091,739.44	61,211,091,739.44	7,863,693,486.17	58,650,588,471.32	95.8%	2,560,503,268.12
22 - OTHER RECURRENT COSTS (EXCLUDING 220	114,687,010,390.70	111,864,820,390.70	27,878,011,399.40	83,859,108,252.00	75.0%	28,005,712,138.70
<i>Breakdown of Other Recurrent Costs</i>						
2202 - OVERHEAD COST	85,163,247,352.31	80,666,057,352.31	18,125,141,417.00	57,228,414,873.16	70.9%	23,437,642,479.15
OTHER RECURRENT (2203-2209)	29,523,763,038.39	31,198,763,038.39	9,752,869,982.40	26,630,693,378.84	85.4%	4,568,069,659.55
Transfer to Capital Account	203,355,959,841.96	254,495,547,341.96	25,648,416,178.66	252,395,394,533.81	99.2%	2,100,152,808.15
Other Receipts	144,128,080,512.29	99,310,683,012.29	33,845,349,589.48	54,937,156,935.90	55.3%	44,373,526,076.39
13 - AID AND GRANTS	4,672,222,781.12	4,672,222,781.12	400,136,361.00	400,136,361.00	8.6%	4,272,086,420.12
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPT	139,455,857,731.17	94,638,460,231.17	33,445,213,228.48	54,537,020,574.90	57.6%	40,101,439,656.27
Capital Expenditure	347,484,040,354.25	353,806,230,354.25	59,313,352,532.04	180,200,148,601.30	50.9%	173,606,081,752.95
23 - CAPITAL EXPENDITURE	347,484,040,354.25	353,806,230,354.25	59,313,352,532.04	180,200,148,601.30	50.9%	173,606,081,752.95
Total Revenue (including OB)	526,882,142,484.39	526,882,142,484.39	95,235,470,653.71	449,842,248,193.03	85.4%	77,039,894,291.36
Total Expenditure	526,882,142,484.39	526,882,142,484.39	95,055,057,417.61	322,709,845,324.62	61.2%	204,172,297,159.77

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 2025 Q4 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Revenue	413,074,379,419.18	413,074,379,419.18	95,235,470,653.71	365,256,731,562.55	88.4%	47,817,647,856.63
01000000000	Administration Sector	522,494,025.00	522,494,025.00	12,813,000.00	32,999,500.00	6.3%	489,494,525.00
01110000000	Government House	204,399,025.00	204,399,025.00	8,875,000.00	17,800,000.00	8.7%	186,599,025.00
011101000100	Bureau for Public Procurement and Price Intelligence	160,000,000.00	160,000,000.00	8,875,000.00	15,550,000.00	9.7%	144,450,000.00
011102000100	POVERTY REDUCTION PROGRAMME	44,399,025.00	44,399,025.00	-	2,250,000.00	5.1%	42,149,025.00
01610000000	Office of the SSG	22,000,000.00	22,000,000.00	-	2,680,500.00	12.2%	19,319,500.00
016100100100	SSG'S Office	-	-	-	2,680,500.00	-	2,680,500.00
016102100200	Liaison Office ABUJA	22,000,000.00	22,000,000.00	-	-	0.0%	22,000,000.00
01230000000	Ministry of Information	36,055,000.00	36,055,000.00	20,000.00	520,000.00	1.4%	35,535,000.00
012300100100	Ministry of Information	55,000.00	55,000.00	-	-	0.0%	55,000.00
012300300100	Sokoto State Rima Televiosn (Rtv)	20,000,000.00	20,000,000.00	-	490,000.00	2.5%	19,510,000.00
012300400100	Rima Radio	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
012305500100	State Newspaper Comp.(The PATH)	6,000,000.00	6,000,000.00	20,000.00	30,000.00	0.5%	5,970,000.00
01400000000	Office of Auditor General	200,000.00	200,000.00	160,000.00	320,000.00	160.0%	120,000.00
014000100100	Office of Auditor General	200,000.00	200,000.00	160,000.00	320,000.00	160.0%	120,000.00
01470000000	Civil Service Commission	50,000.00	50,000.00	3,000.00	14,000.00	28.0%	36,000.00
014700100100	Civil Service Commission	50,000.00	50,000.00	3,000.00	14,000.00	28.0%	36,000.00
01490000000	Local Government Service Commission	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
014900100100	Local Government Service Commission	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
01480000000	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
01240000000	Ministry for Home Affairs	27,790,000.00	27,790,000.00	3,755,000.00	11,665,000.00	42.0%	16,125,000.00
012400100100	Ministry for Home Affairs	2,790,000.00	2,790,000.00	870,000.00	920,000.00	33.0%	1,870,000.00
012400800100	Fire Service	20,000,000.00	20,000,000.00	2,800,000.00	10,435,000.00	52.2%	9,565,000.00
012400900100	Government Printing Press	5,000,000.00	5,000,000.00	85,000.00	310,000.00	6.2%	4,690,000.00
01720000000	Ministry for Religious Affairs	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
017200700100	ZAKAT and Endowment Commission (WAQF)	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
02000000000	Economic Sector	351,269,212,320.84	364,058,212,320.84	89,822,033,550.44	350,076,689,776.11	96.2%	13,981,522,544.73
02150000000	Ministry of Agriculture & Natural Resource	23,928,252,256.80	16,528,252,256.80	28,311,533,361.80	37,427,040,370.77	226.4%	- 20,898,788,113.97
021500100100	Ministry of Agriculture & Natural Resource	23,902,602,256.80	16,502,602,256.80	28,311,426,411.80	37,414,636,068.75	226.7%	- 20,912,033,811.95
021502100100	College of Agriculture Wurno	25,650,000.00	25,650,000.00	106,950.00	12,404,302.02	48.4%	13,245,697.98
02200000000	Ministry of Finance	297,751,176,373.04	336,068,573,873.04	60,875,334,824.29	308,842,237,613.60	91.9%	27,226,336,259.44
022000100100	Ministry of Finance	278,087,444,498.04	316,404,841,998.04	55,510,699,764.39	289,932,599,454.02	91.6%	26,472,242,544.02
022000800100	Board of Internal Revenue	19,663,731,875.00	19,663,731,875.00	5,364,635,059.90	18,909,638,159.58	96.2%	754,093,715.42
02220000000	Ministry of Commerce and Industry	421,760,000.00	421,760,000.00	66,385,996.00	83,546,996.00	19.8%	338,213,004.00
022200100100	Ministry of Commerce and Industry	158,440,000.00	158,440,000.00	3,767,000.00	13,908,000.00	8.8%	144,532,000.00
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	225,000.00	745,000.00	37.3%	1,255,000.00
022205500100	Sokoto Central Market	150,000,000.00	150,000,000.00	62,393,996.00	68,893,996.00	45.9%	81,106,004.00
02280000000	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
02790000000	Ministry of Innovation and Digital Economy	100,000,000.00	100,000,000.00	230,000.00	230,000.00	0.2%	99,770,000.00
027900100100	Ministry of Innovation and Digital Economy	100,000,000.00	100,000,000.00	230,000.00	230,000.00	0.2%	99,770,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
023400000000	Ministry of Works	50,990,000.00	50,990,000.00	130,000.00	276,603,520.00	542.5%	- 225,613,520.00
023400100100	Ministry of Works	50,990,000.00	50,990,000.00	130,000.00	276,603,520.00	542.5%	- 225,613,520.00
023600000000	Ministry of Culture & Tourism	33,867,400.00	33,867,400.00	818,150.00	844,050.00	2.5%	33,023,350.00
023600100100	Ministry of Culture & Tourism	33,845,400.00	33,845,400.00	800,000.00	800,000.00	2.4%	33,045,400.00
023600200100	Waziri Junaidu History and Culture Bureau	22,000.00	22,000.00	18,150.00	44,050.00	200.2%	- 22,050.00
023800000000	Ministry of Budget and Economic Planning	20,900,000,000.00	5,771,602,500.00	400,136,361.00	3,083,166,018.39	53.4%	2,688,436,481.61
023800100100	Ministry of Budget and Economic Planning	20,900,000,000.00	5,771,602,500.00	400,136,361.00	3,083,166,018.39	53.4%	2,688,436,481.61
023300000000	Ministry of Solid Minerals and Natural Resources	320,000.00	320,000.00	920,000.00	3,820,000.00	1193.8%	- 3,500,000.00
023300100100	Ministry of Solid Minerals and Natural Resources	320,000.00	320,000.00	920,000.00	3,820,000.00	1193.8%	- 3,500,000.00
025200000000	Ministry of Water Resources	499,180,000.00	499,180,000.00	4,930,000.00	13,110,000.00	2.6%	486,070,000.00
025200100100	Ministry of Water Resources	5,500,000.00	5,500,000.00	500,000.00	1,820,000.00	33.1%	3,680,000.00
025210200100	Water Board	493,680,000.00	493,680,000.00	4,430,000.00	11,290,000.00	2.3%	482,390,000.00
025300000000	Ministry of Lands and Housing	1,921,660,000.00	1,921,660,000.00	161,614,857.35	345,971,207.35	18.0%	1,575,688,792.65
025300100100	Min of Lands and Housing	1,856,110,000.00	1,856,110,000.00	119,845,257.35	295,661,607.35	15.9%	1,560,448,392.65
025300500100	Sokoto Urban & Reg. Planning Department	65,550,000.00	65,550,000.00	41,769,600.00	50,309,600.00	76.7%	15,240,400.00
026800000000	Ministry of Animals and Fisheries Development	5,661,916,291.00	2,661,916,291.00	-	120,000.00	0.0%	2,661,796,291.00
026800100100	Ministry of Animals and Fisheries Development	5,661,916,291.00	2,661,916,291.00	-	120,000.00	0.0%	2,661,796,291.00
030000000000	Law and Justice	314,517,500.00	314,517,500.00	33,279,568.00	74,498,877.00	23.7%	240,018,623.00
031800000000	State Judiciary	55,220,000.00	55,220,000.00	30,950,718.00	64,961,177.00	117.6%	- 9,741,177.00
031801100100	JUDICIAL SERVICE COMMISSION	110,000.00	110,000.00	70,000.00	1,000,000.00	909.1%	- 890,000.00
031805100100	State High Court	27,555,000.00	27,555,000.00	28,397,518.00	54,420,777.00	197.5%	- 26,865,777.00
031805500100	Shari'a Court of Appeal	27,555,000.00	27,555,000.00	2,483,200.00	9,540,400.00	34.6%	18,014,600.00
032600000000	Ministry of Justice	259,297,500.00	259,297,500.00	2,328,850.00	9,537,700.00	3.7%	249,759,800.00
032600100100	Ministry of Justice	28,600,000.00	28,600,000.00	762,100.00	1,932,100.00	6.8%	26,667,900.00
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	1,566,750.00	7,605,600.00	3.3%	223,064,400.00
050000000000	Social Sector	60,968,155,573.34	48,179,155,573.34	5,367,344,535.27	15,072,543,409.44	31.3%	33,106,612,163.90
051300000000	Ministry of Youth and Sports Development	36,080,000.00	36,080,000.00	355,000.00	1,305,000.00	3.6%	34,775,000.00
051300100100	Ministry of Youth and Sports Development	36,080,000.00	36,080,000.00	355,000.00	1,305,000.00	3.6%	34,775,000.00
051400000000	Ministry for Women Affairs	2,941,093,110.00	2,941,093,110.00	-	-	0.0%	2,941,093,110.00
051400100100	Ministry for Women Affairs	2,941,093,110.00	2,941,093,110.00	-	-	0.0%	2,941,093,110.00
051700000000	Ministry of Education	26,178,960,291.34	22,422,960,291.34	3,438,093,636.87	12,816,543,019.70	57.2%	9,606,417,271.64
051700100100	Ministry for Basic Education	26,115,350,291.34	22,359,350,291.34	3,438,093,636.87	12,816,543,019.70	57.3%	9,542,807,271.64
051700260100	Sultan Maccido Institute for Qur'ani & General Studies	63,000,000.00	63,000,000.00	-	-	0.0%	63,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	55,000.00	55,000.00	-	-	0.0%	55,000.00
051700800100	State Library Board	55,000.00	55,000.00	-	-	0.0%	55,000.00
051705400200	Teachers Service Board(Secondary Edu. Board)	100,000.00	100,000.00	-	-	0.0%	100,000.00
051705800100	Arabic and Islamic Education Commission	400,000.00	400,000.00	-	-	0.0%	400,000.00
056900000000	Ministry for Higher Education	970,975,000.00	970,975,000.00	209,722,640.00	403,479,278.75	41.6%	567,495,721.25
056900100100	Ministry for Higher Education	30,000,000.00	30,000,000.00	7,945,000.00	27,923,000.00	93.1%	2,077,000.00
056900300100	Shehu Shagari Collage of Education Sokoto	230,670,000.00	230,670,000.00	896,500.00	30,489,120.00	13.2%	200,180,880.00
056900400100	Sokoto State University	310,000,000.00	310,000,000.00	184,286,840.00	312,626,058.75	100.8%	- 2,626,058.75
056900500100	State college of basic and remedial studies	24,805,000.00	24,805,000.00	1,729,650.00	1,733,650.00	7.0%	23,071,350.00
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	371,000,000.00	371,000,000.00	14,864,650.00	30,707,450.00	8.3%	340,292,550.00
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	10,687,794,672.00	10,687,794,672.00	15,521,978.59	143,680,581.18	1.3%	10,544,114,090.82
052100100100	Ministry of Health	10,012,380,632.00	10,012,380,632.00	1,471,000.00	82,196,608.00	0.8%	9,930,184,024.00
052100300100	Primary Health Care Development Agency	400,000,000.00	400,000,000.00	-	-	0.0%	400,000,000.00
052102600100	Specialist Hospital	15,400,000.00	15,400,000.00	500,000.00	500,000.00	3.2%	14,900,000.00
052104100100	Orthopedic Hospital Wamakko	2,500,000.00	2,500,000.00	1,195,000.00	5,544,000.00	221.8%	- 3,044,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
052110400100	College of Nursing Sciences	48,014,040.00	48,014,040.00	6,177,800.00	42,065,428.00	87.6%	5,948,612.00
052110400200	College of Nursing Sciences, Tambuwal	27,500,000.00	27,500,000.00	2,627,350.00	6,458,888.00	23.5%	21,041,112.00
052110600100	Sultan AbdulRahman College of H/Tech.	182,000,000.00	182,000,000.00	3,550,828.59	6,915,657.18	3.8%	175,084,342.82
053500000000	Ministry of Environment	15,153,252,500.00	11,120,252,500.00	1,703,651,279.81	1,707,535,529.81	15.4%	9,412,716,970.19
053500100100	Ministry of Environment	15,127,402,500.00	11,094,402,500.00	1,702,999,279.81	1,706,083,529.81	15.4%	9,388,318,970.19
053500200100	Parks and Gardens Agency	12,650,000.00	12,650,000.00	152,000.00	172,000.00	1.4%	12,478,000.00
053501600100	State Environmental Protection Agency	13,200,000.00	13,200,000.00	500,000.00	1,280,000.00	9.7%	11,920,000.00
055600000000	Ministry of Social Welfare & Community Development	5,000,000,000.00	-	-	-	-	-
055600100100	Ministry of Humanitarian Affairs & Social Welfare	5,000,000,000.00	-	-	-	-	-

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
1	REVENUE	413,074,379,419.18	413,074,379,419.18	95,235,470,653.71	365,256,731,562.55	88.4%	47,817,647,856.63
11	GOVERNMENT SHARE OF FAAC	221,502,103,077.49	265,819,500,577.49	55,423,405,953.23	289,737,350,997.29	109.0%	- 23,917,850,419.80
1101	GOVERNMENT SHARE OF FAAC	221,502,103,077.49	265,819,500,577.49	55,423,405,953.23	289,737,350,997.29	109.0%	- 23,917,850,419.80
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	18,000,000,000.00	37,284,397,500.00	28,018,399,530.24	85,473,624,661.16	229.2%	- 48,189,227,161.16
11010101	STATUTORY ALLOCATION	18,000,000,000.00	37,284,397,500.00	28,018,399,530.24	85,473,624,661.16	229.2%	- 48,189,227,161.16
110102	STATE GOVERNMENT SHARE OF VAT	60,887,918,439.63	60,887,918,439.63	23,078,799,609.05	90,742,862,988.01	149.0%	- 29,854,944,548.38
11010201	SHARE OF VAT	60,887,918,439.63	60,887,918,439.63	23,078,799,609.05	90,742,862,988.01	149.0%	- 29,854,944,548.38
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	142,614,184,637.86	167,647,184,637.86	4,326,206,813.94	113,520,863,348.12	67.7%	54,126,321,289.74
11010301	Excess Crude	12,340,579,285.86	12,340,579,285.86	-	3,170,289,642.93	25.7%	9,170,289,642.93
11010302	Excess Non Oil	3,500,000,000.00	3,500,000,000.00	-	776,566,461.72	22.2%	2,723,433,538.28
11010305	Electronics Money Transfer LEVY (EMTL)	2,000,000,000.00	2,000,000,000.00	1,571,220,000.26	4,696,392,540.61	234.8%	- 2,696,392,540.61
11010308	Solid Minerals	33,000,000,000.00	33,000,000,000.00	-	194,184,199.49	0.6%	32,805,815,800.51
11010310	NNPC Refund	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
11010311	NLNG Dividend	3,500,000,000.00	16,500,000,000.00	-	25,270,025,839.79	153.2%	- 8,770,025,839.79
11010313	State Infrastructure & Security	57,700,000,000.00	69,733,000,000.00	-	49,216,216,216.23	70.6%	20,516,783,783.77
11010399	Other FAAC Distribution	30,273,605,352.00	30,273,605,352.00	2,754,986,813.68	30,197,188,447.35	99.7%	76,416,904.65
12	INDEPENDENT REVENUE	47,444,195,829.40	47,944,195,829.40	5,966,715,111.00	20,582,223,629.36	42.9%	27,361,972,200.04
1201	TAX REVENUE	25,151,379,000.00	25,651,379,000.00	5,348,265,938.15	18,872,580,458.58	73.6%	6,778,798,541.42
120101	PERSONAL TAXES	16,866,858,875.00	17,366,858,875.00	3,126,899,735.19	9,409,354,112.23	54.2%	7,957,504,762.77
12010101	PERSONAL TAXES	14,001,100,000.00	14,001,100,000.00	3,116,954,309.79	9,387,622,086.83	67.0%	4,613,477,913.17
12010102	Direct Assessment	465,758,875.00	465,758,875.00	9,945,425.40	21,732,025.40	4.7%	444,026,849.60
12010104	IPPIS - PAYE Refund FG	2,400,000,000.00	2,900,000,000.00	-	-	0.0%	2,900,000,000.00
120103	OTHER TAXES	8,284,520,125.00	8,284,520,125.00	2,221,366,202.96	9,463,226,346.35	114.2%	- 1,178,706,221.35
12010303	WITHHOLDING TAX	1,030,837,500.00	1,030,837,500.00	1,173,673,493.30	3,413,497,055.34	331.1%	- 2,382,659,555.34
12010304	STAMP DUTY	500,000,000.00	500,000,000.00	12,773,429.66	42,621,886.48	8.5%	457,378,113.52
12010305	POOL BETTING TAX	6,063,750.00	6,063,750.00	320,000.00	370,000.00	6.1%	5,693,750.00
12010306	DEVELOPMENT TAX	3,418,863,750.00	3,418,863,750.00	6,465,010.00	22,642,789.35	0.7%	3,396,220,960.65
12010307	CAPITAL GAIN TAX	18,191,250.00	18,191,250.00	925,000.00	3,179,000.00	17.5%	15,012,250.00
12010308	LIVESTOCK TAX	606,375.00	606,375.00	2,048,650.00	8,632,550.00	1423.6%	- 8,026,175.00
12010310	Other Tax Audit	3,252,375,000.00	3,252,375,000.00	1,011,000,000.00	5,918,972,454.70	182.0%	- 2,666,597,454.70
12010311	Hotel Consumption tax	57,582,500.00	57,582,500.00	14,160,620.00	53,310,610.48	92.6%	4,271,889.52
1202	NON-TAX REVENUE	22,292,816,829.40	22,292,816,829.40	618,449,172.85	1,709,643,170.78	7.7%	20,583,173,658.62
120201	LICENCES - GENERAL	463,679,827.00	463,679,827.00	25,187,121.75	135,678,051.75	29.3%	328,001,775.25
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	1,500,000.00	1,500,000.00	-	-	0.0%	1,500,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	25,000,000.00	25,000,000.00	80,000.00	320,000.00	1.3%	24,680,000.00
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	-	-	0.0%	2,000,000.00
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	500,000.00	1,820,000.00	33.1%	3,680,000.00
12020128	POOL BETTING & CASINO LICENSES/GAMING	2,750,000.00	2,750,000.00	870,000.00	920,000.00	33.5%	1,830,000.00
12020129	CINEMATOGRAPH LICENSES	2,545,200.00	2,545,200.00	400,000.00	400,000.00	15.7%	2,145,200.00
12020131	MOTOR VEHICLE LICENSES	304,400,250.00	304,400,250.00	15,589,621.75	74,550,051.75	24.5%	229,850,198.25
12020132	DRIVERS' LICENSES	43,052,625.00	43,052,625.00	1,049,500.00	9,543,500.00	22.2%	33,509,125.00
12020133	PATENT MEDICINE & DRUG STORES LICENSES	15,000,000.00	15,000,000.00	1,336,000.00	13,642,000.00	90.9%	1,358,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
12020134	PRIVATE SCHOOLS LICENSES	30,000,000.00	30,000,000.00	5,362,000.00	31,604,500.00	105.3%	1,604,500.00
12020136	HEALTH FACILITIES LICENSES	5,711,752.00	5,711,752.00	-	2,878,000.00	50.4%	2,833,752.00
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	920,000.00	3,820,000.00	1193.8%	3,500,000.00
12020204	FEES FOR QUARRYING LEASES & QUARRYING LICENSES	320,000.00	320,000.00	920,000.00	3,820,000.00	1193.8%	3,500,000.00
120204	FEES - GENERAL	3,388,293,470.00	3,388,293,470.00	448,861,539.94	897,503,096.30	26.5%	2,490,790,373.70
12020401	COURT FEES	33,055,000.00	33,055,000.00	30,014,518.00	58,837,577.00	178.0%	25,782,577.00
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	400,000.00	400,000.00	15.7%	2,145,200.00
12020415	TRADE TESTING FEES	55,000.00	55,000.00	130,000.00	130,000.00	236.4%	75,000.00
12020417	CONTRACTOR REGISTRATION FEES	50,550,000.00	50,550,000.00	5,225,000.00	11,130,000.00	22.0%	39,420,000.00
12020418	MARRIAGE/ DIVORCE FEES	27,500.00	27,500.00	-	-	0.0%	27,500.00
12020424	ACCREDITATION FEES	7,610,000.00	7,610,000.00	229,200.00	749,200.00	9.8%	6,860,800.00
12020427	TENDER FEES	10,000,000.00	10,000,000.00	-	560,000.00	5.6%	9,440,000.00
12020428	FIRE SAFETY CERTIFICATE FEES	20,000,000.00	20,000,000.00	2,800,000.00	10,435,000.00	52.2%	9,565,000.00
12020430	PROFESSIONAL REGISTRATION FEES	305,136,730.00	305,136,730.00	4,627,100.00	26,609,400.00	8.7%	278,527,330.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	367,500.00	367,500.00	-	785,000.00	213.6%	417,500.00
12020436	BILL BOARD ADVERTISEMENT FEES	30,000,000.00	30,000,000.00	21,387,800.00	24,737,800.00	82.5%	5,262,200.00
12020437	DEEDS REGISTRATION FEES	160,000,000.00	160,000,000.00	-	2,980,000.00	1.9%	157,020,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	133,750,000.00	133,750,000.00	108,182,857.35	160,385,707.35	119.9%	26,635,707.35
12020440	MEDICAL CONSULTANCY FEES	550,000.00	550,000.00	-	-	0.0%	550,000.00
12020441	LABORATORY FEES	165,000.00	165,000.00	-	1,810,600.00	1097.3%	1,645,600.00
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	1,200.00	3,600.00	13.1%	23,900.00
12020446	AGRICULTURAL/VETERINARY SERVICES FEES	2,600,000.00	2,600,000.00	-	120,000.00	4.6%	2,480,000.00
12020447	LAND USE FEES	165,000,000.00	165,000,000.00	14,400,000.00	62,970,000.00	38.2%	102,030,000.00
12020449	BUSINESS/TRADE OPERATING FEES	370,165,000.00	370,165,000.00	67,175,996.00	82,833,996.00	22.4%	287,331,004.00
12020450	INSPECTION FEES	3,267,500.00	3,267,500.00	365,000.00	465,000.00	14.2%	2,802,500.00
12020451	TIMBER & FOREST FEES	892,500.00	892,500.00	-	1,876,250.00	210.2%	983,750.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	1,294,194,040.00	1,294,194,040.00	185,352,868.59	397,757,965.95	30.7%	896,436,074.05
12020453	APPLICATIONS FEES	168,055,000.00	168,055,000.00	4,140,000.00	38,886,000.00	23.1%	129,169,000.00
12020455	Water Charge Fees	493,680,000.00	493,680,000.00	4,430,000.00	11,290,000.00	2.3%	482,390,000.00
12020456	Cutting of Roads	15,550,000.00	15,550,000.00	-	-	0.0%	15,550,000.00
12020457	HOSTEL ACCOMMODATION FEES	3,000,000.00	3,000,000.00	-	1,750,000.00	58.3%	1,250,000.00
120205	FINES - GENERAL	55,000,000.00	55,000,000.00	975,000.00	5,340,000.00	9.7%	49,660,000.00
12020501	FINES/PENALTIES	55,000,000.00	55,000,000.00	975,000.00	5,340,000.00	9.7%	49,660,000.00
120206	SALES - GENERAL	3,886,424,349.47	3,886,424,349.47	70,054,311.16	219,329,694.73	5.6%	3,667,094,654.74
12020601	SALES OF JOURNAL & PUBLICATIONS	6,605,000.00	6,605,000.00	370,000.00	1,550,000.00	23.5%	5,055,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	66,500,000.00	66,500,000.00	37,293,811.16	37,293,811.16	56.1%	29,206,188.84
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	59,540,000.00	59,540,000.00	-	-	0.0%	59,540,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	1,265,366,076.63	1,265,366,076.63	320,000.00	640,000.00	0.1%	1,264,726,076.63
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	2,114,720,772.84	2,114,720,772.84	2,804,100.00	13,784,100.00	0.7%	2,100,936,672.84
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	-	-	-	107,954,645.57	-	107,954,645.57
12020616	SALES OF OTHER FORMS	213,692,500.00	213,692,500.00	29,266,400.00	58,107,138.00	27.2%	155,585,362.00
120207	EARNINGS - GENERAL	629,000,050.00	629,000,050.00	9,326,200.00	339,996,828.00	54.1%	289,003,222.00
12020701	EARNINGS FROM CONSULTANCY SERVICES	20,000,000.00	20,000,000.00	6,961,050.00	9,206,050.00	46.0%	10,793,950.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	420,000.00	420,000.00	-	274,662,920.00	65395.9%	274,242,920.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
12020707	EARNINGS FROM MEDICAL SERVICES	19,000,000.00	19,000,000.00	1,695,000.00	50,585,808.00	266.2%	31,585,808.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	12,650,000.00	12,650,000.00	152,000.00	172,000.00	1.4%	12,478,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	55,000.00	55,000.00	-	-	0.0%	55,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
12020710	EARNINGS FROM GUEST HOUSES	33,000,000.00	33,000,000.00	-	1,306,000.00	4.0%	31,694,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	519,820,050.00	519,820,050.00	518,150.00	4,064,050.00	0.8%	515,756,000.00
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	147,000,000.00	147,000,000.00	155,000.00	3,545,500.00	2.4%	143,454,500.00
12020801	RENT ON GOVT. QUARTERS	33,000,000.00	33,000,000.00	-	2,680,500.00	8.1%	30,319,500.00
12020803	RENT ON GOVT BUILDINGS	114,000,000.00	114,000,000.00	155,000.00	865,000.00	0.8%	113,135,000.00
120209	RENT ON LAND & OTHERS - GENERAL	493,750,000.00	493,750,000.00	12,970,000.00	54,430,000.00	11.0%	439,320,000.00
12020901	RENT ON GOVT. LAND	173,750,000.00	173,750,000.00	12,970,000.00	54,430,000.00	31.3%	119,320,000.00
12020903	RENTS & PREMIUM ON THE ALLOCATION OF LAND	320,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00
120210	REPAYMENTS - GENERAL	12,464,349,132.93	12,464,349,132.93	50,000,000.00	50,000,000.00	0.4%	12,414,349,132.93
12021006	REFUNDS	12,464,349,132.93	12,464,349,132.93	50,000,000.00	50,000,000.00	0.4%	12,414,349,132.93
120211	INVESTMENT INCOME	165,000,000.00	165,000,000.00	-	-	0.0%	165,000,000.00
12021103	OTHER INVESTMENT INCOME	165,000,000.00	165,000,000.00	-	-	0.0%	165,000,000.00
120212	INTEREST EARNED	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
12021203	HOUSE REFURBISHING LOAN (INTEREST)	600,000,000.00	600,000,000.00	-	-	0.0%	600,000,000.00
13	AID AND GRANTS	4,672,222,781.12	4,672,222,781.12	400,136,361.00	400,136,361.00	8.6%	4,272,086,420.12
1302	GRANTS	4,672,222,781.12	4,672,222,781.12	400,136,361.00	400,136,361.00	8.6%	4,272,086,420.12
130201	DOMESTIC GRANTS	2,971,872,489.78	2,971,872,489.78	-	-	0.0%	2,971,872,489.78
13020101	CURRENT GRANTS FROM FGN	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00
13020102	CAPITAL GRANTS FROM FGN	2,771,872,489.78	2,771,872,489.78	-	-	0.0%	2,771,872,489.78
130202	FOREIGN GRANTS	1,700,350,291.34	1,700,350,291.34	400,136,361.00	400,136,361.00	23.5%	1,300,213,930.34
13020201	CURRENT FOREIGN GRANTS	580,000,000.00	580,000,000.00	226,337,387.00	226,337,387.00	39.0%	353,662,613.00
13020202	CAPITAL FOREIGN GRANTS	1,120,350,291.34	1,120,350,291.34	173,798,974.00	173,798,974.00	15.5%	946,551,317.34
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	139,455,857,731.17	86,638,460,231.17	33,445,213,228.48	54,537,020,574.90	57.6%	40,101,439,656.27
1402	OTHER CAPITAL RECEIPTS	8,000,000,000.00	8,000,000,000.00	-	-	0.0%	8,000,000,000.00
140201	OTHER CAPITAL RECEIPTS	8,000,000,000.00	8,000,000,000.00	-	-	0.0%	8,000,000,000.00
14020101	OTHER CAPITAL RECEIPTS TO CDF	8,000,000,000.00	8,000,000,000.00	-	-	0.0%	8,000,000,000.00
1403	LOANS/ BORROWINGS RECEIPT	131,455,857,731.17	86,638,460,231.17	33,445,213,228.48	54,537,020,574.90	62.9%	32,101,439,656.27
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	131,455,857,731.17	86,638,460,231.17	33,445,213,228.48	54,537,020,574.90	62.9%	32,101,439,656.27
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	131,455,857,731.17	86,638,460,231.17	33,445,213,228.48	54,537,020,574.90	62.9%	32,101,439,656.27

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	526,882,142,484.39	526,882,142,484.39	95,055,057,417.61	322,709,845,324.62	61.2%	204,172,297,159.77
01000000000	Administration Sector	103,216,980,969.02	104,815,341,081.87	22,934,744,106.40	78,557,026,003.24	74.9%	26,258,315,078.63
01110000000	Government House	14,028,166,805.41	13,450,666,805.41	2,453,849,914.11	8,999,447,916.40	66.9%	4,451,218,889.01
011100100100	Government House	4,406,471,522.86	4,406,471,522.86	963,305,282.60	3,991,481,377.44	90.6%	414,990,145.42
011100100200	Office of the Deputy Governor	915,190,999.00	915,190,999.00	185,911,425.50	859,148,240.99	93.9%	56,042,758.01
011100900100	UNDP	181,000,000.00	181,000,000.00	-	30,000,000.00	16.6%	151,000,000.00
011100800100	State Emergency Management Agency (SEMA)	428,600,000.00	451,100,000.00	13,257,087.50	377,524,925.00	83.7%	73,575,075.00
011101000100	Bureau for Public Procurement and Price Intelligence	217,608,005.00	217,608,005.00	2,145,050.17	38,754,656.27	17.8%	178,853,348.73
011102000100	POVERTY REDUCTION PROGRAMME	2,565,482,614.54	2,565,482,614.54	13,759,037.35	79,508,713.27	3.1%	2,485,973,901.27
011103300100	SOSACAT	73,954,320.00	73,954,320.00	6,944,413.86	28,454,191.87	38.5%	45,500,128.13
011103500200	Primary School Staff Pension Board	130,338,250.00	130,338,250.00	7,515,577.21	39,336,881.56	30.2%	91,001,368.44
011103700100	Pilgrims Welfare Agency	5,109,521,094.01	4,509,521,094.01	1,261,012,039.92	3,555,238,929.99	78.8%	954,282,164.02
01670000000	Ministry for Special Duties	423,000,138.00	323,000,138.00	39,195,859.40	99,026,776.78	30.7%	223,973,361.22
016700100100	Ministry for Special Duties	423,000,138.00	323,000,138.00	39,195,859.40	99,026,776.78	30.7%	223,973,361.22
01610000000	Office of the SSG	31,357,479,892.83	33,300,877,392.83	11,967,591,385.97	27,138,600,664.45	81.5%	6,162,276,728.38
016100100100	SSGS Office	17,203,789,900.00	30,917,187,400.00	11,939,336,003.29	27,023,886,826.48	87.4%	3,893,300,573.52
016102100200	Liaison Office ABUJA	77,178,792.83	77,178,792.83	11,335,382.68	63,743,837.97	82.6%	13,434,954.86
016102100400	NGOs and Donors Agency	77,500,000.00	77,500,000.00	1,800,000.00	17,550,000.00	22.6%	59,950,000.00
016102100500	Department for Human Rights	116,100,000.00	116,100,000.00	6,000,000.00	7,500,000.00	6.5%	108,600,000.00
016102100600	Community and Social Development Agency	1,400,000,000.00	630,000,000.00	600,000.00	2,400,000.00	0.4%	627,600,000.00
016102100700	Department for Resident Community and Advocacy	637,000,000.00	637,000,000.00	7,620,000.00	18,720,000.00	2.9%	618,280,000.00
016102100800	Department for IDPs Matters	11,845,911,200.00	845,911,200.00	900,000.00	4,800,000.00	0.6%	841,111,200.00
01120000000	Sokoto State House of Assembly	9,371,828,223.24	9,371,828,223.24	1,294,538,651.14	4,679,821,499.25	49.9%	4,692,006,723.99
011200300100	Sokoto State House of Assembly	9,259,849,430.41	9,259,849,430.41	1,289,598,469.29	4,602,053,175.87	49.7%	4,657,796,254.54
011200400100	House of Assembly Service Commission	111,978,792.83	111,978,792.83	4,940,181.85	77,768,323.37	69.4%	34,210,469.46
01230000000	Ministry of Information	2,641,942,008.14	2,641,942,008.14	190,635,359.49	1,521,800,980.36	57.6%	1,120,141,027.78
012300100100	Ministry of Information	1,641,294,294.02	1,641,294,294.02	150,370,578.86	1,200,751,372.68	73.2%	440,542,921.34
012300300100	Sokoto State Rima Televiosn (Rtv)	231,822,992.60	231,822,992.60	15,163,381.98	103,817,612.80	44.8%	128,005,379.80
012300400100	Rima Radio	458,747,563.02	458,747,563.02	15,673,191.11	120,953,473.58	26.4%	337,794,089.44
012305500100	State Newspaper Comp.(The PATH)	310,077,158.50	310,077,158.50	9,428,207.55	96,278,521.30	31.0%	213,798,637.20
01250000000	Office of Head of Service	3,405,992,673.38	5,605,992,673.38	254,147,746.42	3,086,963,309.03	55.1%	2,519,029,364.35
012500100100	Office of Head of Service	3,270,992,673.38	5,470,992,673.38	254,147,746.42	3,086,963,309.03	56.4%	2,384,029,364.35
012500100200	Sokoto State Public Service Institute	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
01400000000	Office of Auditor General	542,837,188.04	542,837,188.04	39,414,859.96	346,340,519.84	63.8%	196,496,668.20
014000100100	Office of Auditor General	387,267,209.02	387,267,209.02	37,011,171.59	265,947,168.94	68.7%	121,320,040.08
014000200100	Local Government Audit	155,569,979.02	155,569,979.02	2,403,688.37	80,393,350.90	51.7%	75,176,628.12
01470000000	Civil Service Commission	254,991,550.13	254,991,550.13	46,641,771.92	170,581,434.67	66.9%	84,410,115.46
014700100100	Civil Service Commission	254,991,550.13	254,991,550.13	46,641,771.92	170,581,434.67	66.9%	84,410,115.46
01490000000	Local Government Service Commission	555,668,620.68	555,668,620.68	11,664,240.49	98,193,459.87	17.7%	457,475,160.81
014900100100	Local Government Service Commission	147,992,129.68	147,992,129.68	2,559,953.48	59,753,136.93	40.4%	88,238,992.75
014903500100	Local Government Pension Board	407,676,491.00	407,676,491.00	9,104,287.01	38,440,322.93	9.4%	369,236,168.07
01480000000	Sokoto State Independent Electoral Commission	529,143,192.00	339,143,192.00	6,311,961.73	113,079,949.53	33.3%	226,063,242.47
014800100100	Sokoto State Independent Electoral Commission	529,143,192.00	339,143,192.00	6,311,961.73	113,079,949.53	33.3%	226,063,242.47
01240000000	Ministry for Home Affairs	2,105,488,096.76	2,105,488,096.76	205,726,628.33	1,511,570,541.82	71.8%	593,917,554.94
012400100100	Ministry for Home Affairs	1,136,793,681.20	1,136,793,681.20	167,231,662.89	1,132,117,021.10	99.6%	4,676,660.10
012400700100	Sokoto Marshal Corps	126,000,000.00	126,000,000.00	-	35,800,000.00	28.4%	90,200,000.00
012400800100	Fire Service	755,694,415.56	755,694,415.56	32,861,736.26	320,002,108.67	42.3%	435,692,306.89
012400900100	Government Printing Press	87,000,000.00	87,000,000.00	5,633,229.17	23,651,412.05	27.2%	63,348,587.95

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
01700000000	Ministry Careers & Special Services	10,574,269,857.98	11,174,269,857.98	3,013,344,533.38	9,798,102,297.59	87.7%	1,376,167,560.39
017000100200	Department for Security Matters	10,574,269,857.98	11,174,269,857.98	3,013,344,533.38	9,798,102,297.59	87.7%	1,376,167,560.39
01720000000	Ministry for Religious Affairs	11,255,447,389.16	12,477,910,002.01	1,646,046,471.32	8,457,842,546.60	67.8%	4,020,067,455.41
017200100100	Ministry for Religious Affairs	9,076,557,198.38	10,399,019,811.23	1,140,749,779.57	7,604,594,746.61	73.1%	2,794,425,064.62
017200700100	ZAKAT and Endowment Commission (WAQF)	1,496,550,000.00	1,496,550,000.00	471,756,691.75	754,427,800.00	50.4%	742,122,200.00
017200700200	Hisbah Board Sokoto	682,340,190.78	582,340,190.78	33,540,000.00	98,820,000.00	17.0%	483,520,190.78
01730000000	Department of Establishment and Pensions	16,170,725,333.27	12,670,725,333.27	1,765,634,722.74	12,535,654,107.04	98.9%	135,071,226.23
017300100100	Department of Establishment and Pensions	16,170,725,333.27	12,670,725,333.27	1,765,634,722.74	12,535,654,107.04	98.9%	135,071,226.23
02000000000	Economic Sector	237,357,326,005.87	257,205,570,361.71	53,571,800,415.65	157,533,579,516.97	61.2%	99,671,990,844.74
02150000000	Ministry of Agriculture & Natural Resource	19,090,588,087.62	15,990,588,087.62	689,974,843.43	9,199,416,310.19	57.5%	6,791,171,777.43
021500100100	Ministry of Agriculture & Natural Resource	8,901,460,790.00	12,401,460,790.00	531,118,758.78	8,522,211,995.87	68.7%	3,879,248,794.13
021502100100	College of Agriculture Wurno	822,075,690.31	822,075,690.31	116,273,827.84	331,104,628.65	40.3%	490,971,061.66
021510200100	State Agricultural Development Project	396,928,436.70	396,928,436.70	30,206,172.71	245,248,284.79	61.8%	151,680,151.91
021510200200	International Fund for Agriculture	252,813,900.00	252,813,900.00	6,024,526.85	39,603,557.79	15.7%	213,210,342.21
021510200300	Nigeria CARES- Fadama Programme	8,531,960,500.00	1,931,960,500.00	-	-	0.0%	1,931,960,500.00
021510900100	AFFORESTATION PROGRAMME	26,338,250.00	26,338,250.00	1,511,285.20	17,138,250.00	65.1%	9,200,000.00
021511000100	Fertilizer and Agricultral Supplies Company	159,010,520.61	159,010,520.61	4,840,272.05	44,109,593.09	27.7%	114,900,927.52
02200000000	Ministry of Finance	47,746,127,438.39	39,966,127,438.39	14,388,516,162.21	33,453,632,819.59	83.7%	6,512,494,618.80
022000100100	Ministry of Finance	35,136,363,038.39	32,879,553,038.39	9,224,552,577.86	27,578,227,985.33	83.9%	5,301,325,053.06
022000700100	Office of the Accountant General	11,128,000,000.00	5,604,810,000.00	4,438,974,189.57	4,843,375,748.96	86.4%	761,434,251.04
022000800100	Board of Internal Revenue	1,154,020,000.00	1,154,020,000.00	724,989,394.78	983,359,235.30	85.2%	170,660,764.70
022000800200	Agency for Revenue & Taxation	327,744,400.00	327,744,400.00	-	48,669,850.00	14.8%	279,074,550.00
02220000000	Ministry of Commerce and Industry	6,057,060,490.05	2,514,060,490.05	805,031,196.40	1,423,390,068.36	56.6%	1,090,670,421.69
022200100100	Ministry of Commerce and Industry	1,467,425,373.77	1,467,425,373.77	659,481,963.56	1,239,212,634.24	84.4%	228,212,739.53
022200200100	Commodity Board	21,970,200.00	21,970,200.00	1,618,557.35	9,189,464.37	41.8%	12,780,735.63
022201800100	Investment Company	26,000,000.00	26,000,000.00	2,470,000.00	2,470,000.00	9.5%	23,530,000.00
022205100100	Sokoto State SME Development Agency	4,223,587,287.28	680,587,287.28	107,302,446.49	136,559,740.74	20.1%	544,027,546.54
022205500100	Sokoto Central Market	138,733,229.00	138,733,229.00	33,258,229.00	33,258,229.00	24.0%	105,475,000.00
022205400200	Agency for Industrial Development	179,344,400.00	179,344,400.00	900,000.00	2,700,000.00	1.5%	176,644,400.00
02500000000	Fiscal Responsibility Commission	58,993,780.12	58,993,780.12	1,205,767.13	7,999,072.32	13.6%	50,994,707.80
025000100100	Fiscal Responsibility Commission	58,993,780.12	58,993,780.12	1,205,767.13	7,999,072.32	13.6%	50,994,707.80
02280000000	Ministry of Science and Technology	6,817,687,915.00	6,867,687,915.00	882,446,067.33	3,705,547,077.96	54.0%	3,162,140,837.04
022800100100	Ministry of Science and Technology	6,817,687,915.00	6,867,687,915.00	882,446,067.33	3,705,547,077.96	54.0%	3,162,140,837.04
02790000000	Ministry of Innovation and Digital Economy	1,348,794,500.56	1,664,794,500.56	82,095,401.10	444,857,057.48	26.7%	1,219,937,443.08
027900100100	Ministry of Innovation and Digital Economy	1,348,794,500.56	1,664,794,500.56	82,095,401.10	444,857,057.48	26.7%	1,219,937,443.08
02310000000	Ministry of Energy and Petroleum Resources	10,297,752,377.88	6,247,752,377.88	131,959,475.21	997,948,275.41	16.0%	5,249,804,102.47
023100100100	Ministry of Energy and Petroleum Resources	8,247,523,753.00	4,847,523,753.00	85,130,514.19	818,170,208.88	16.9%	4,029,353,544.12
023100100200	Department for Rural Electrification	2,050,228,624.88	1,400,228,624.88	46,828,961.02	179,778,066.53	12.8%	1,220,450,558.35
02340000000	Ministry of Works	59,393,722,022.34	29,216,722,022.34	3,461,151,250.46	12,612,775,201.74	43.2%	16,603,946,820.60
023400100100	Ministry of Works	33,320,211,972.96	19,143,211,972.96	893,549,832.76	4,405,126,227.01	23.0%	14,738,085,745.95
023400400100	Sokoto Road Maintenance Agency	455,250,000.00	455,250,000.00	32,601,332.94	201,417,583.07	44.2%	253,832,416.93
023405400100	Works School Sokoto	25,395,290.88	25,395,290.88	2,821,949.37	10,814,897.35	42.6%	14,580,393.53
023405600100	Sokoto Engineering Construction Company	30,992,330.47	30,992,330.47	4,579,523.93	21,391,545.48	69.0%	9,600,784.99
023405700100	Department for Rural Roads	25,561,872,428.03	9,561,872,428.03	2,527,598,611.46	7,974,024,948.83	83.4%	1,587,847,479.20
02290000000	Ministry of Transport	3,653,300,000.00	42,053,300,000.00	12,370,931,644.37	24,809,172,223.73	59.0%	17,244,127,776.27
022900100100	Ministry of Transport	3,653,300,000.00	42,053,300,000.00	12,370,931,644.37	24,809,172,223.73	59.0%	17,244,127,776.27
02360000000	Ministry of Culture & Tourism	1,210,009,461.84	1,210,009,461.84	149,817,223.54	363,107,533.68	30.0%	846,901,928.16
023600100100	Ministry of Culture & Tourism	1,112,695,290.88	1,112,695,290.88	141,775,691.02	272,593,840.79	24.5%	840,101,450.09
023600200100	Waziri Junaidu History and Culture Bureau	97,314,170.96	97,314,170.96	8,041,532.53	90,513,692.89	93.0%	6,800,478.07
02380000000	Ministry of Budget and Economic Planning	4,025,745,935.71	3,841,745,935.71	348,966,326.80	1,072,589,952.03	27.9%	2,769,155,983.68

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
023800100100	Ministry of Budget and Economic Planning	2,391,024,841.70	2,207,024,841.70	311,274,499.73	536,626,632.19	24.3%	1,670,398,209.51
023800300400	Social Investment Programme	364,000,000.00	364,000,000.00	900,000.00	330,659,550.00	90.8%	33,340,450.00
023800400100	State Bureau of Statistics	308,721,094.01	308,721,094.01	5,291,827.07	37,643,269.84	12.2%	271,077,824.17
023800600200	SUSTAINABLE DEVELOPMENT GOALS (SDG)	23,000,000.00	23,000,000.00	600,000.00	14,960,500.00	65.0%	8,039,500.00
023800700100	Office of the Special Adviser on Economic Matters	805,000,000.00	805,000,000.00	30,000,000.00	150,000,000.00	18.6%	655,000,000.00
023800800100	Agency for Inter-Governmental and Multilateral Affairs	134,000,000.00	134,000,000.00	900,000.00	2,700,000.00	2.0%	131,300,000.00
023300000000	Ministry of Solid Minerals and Natural Resources	479,090,888.00	479,090,888.00	258,610,425.77	443,232,742.14	92.5%	35,858,145.86
023300100100	Ministry of Solid Minerals and Natural Resources	479,090,888.00	479,090,888.00	258,610,425.77	443,232,742.14	92.5%	35,858,145.86
025200000000	Ministry of Water Resources	20,324,206,490.20	26,504,206,490.20	923,251,143.27	13,709,251,064.64	51.7%	12,794,955,425.56
025200100100	Ministry of Water Resources	4,044,310,088.60	10,724,310,088.60	146,119,180.76	5,651,709,168.19	52.7%	5,072,600,920.41
025210200100	Water Board	12,842,190,771.12	12,842,190,771.12	485,361,678.80	7,493,614,139.13	58.4%	5,348,576,631.99
025210300100	Rural Water and Sanitation Agency	477,000,000.00	977,000,000.00	900,000.00	31,174,000.00	3.2%	945,826,000.00
025210400100	Department for Rural Water	2,960,705,630.48	1,960,705,630.48	290,870,283.72	532,753,757.33	27.2%	1,427,951,873.15
025300000000	Ministry of Lands and Housing	47,462,781,113.27	72,804,025,469.11	18,721,423,627.36	51,919,925,578.48	71.3%	20,884,099,890.63
025300100100	Min of Lands and Housing	45,151,541,333.01	70,817,785,688.85	18,651,025,244.96	51,677,826,524.71	73.0%	19,139,959,164.14
025300200100	Sokoto Geographical Information Systems	68,615,885.92	193,615,885.92	1,500,000.00	6,000,000.00	3.1%	187,615,885.92
025300300100	Surveyor General Office	378,346,171.00	378,346,171.00	2,710,145.90	18,631,727.12	4.9%	359,714,443.88
025300400100	Sokoto State Housing Cooperation	821,333,333.34	371,333,333.34	3,432,492.60	38,664,630.13	10.4%	332,668,703.21
025300500100	Sokoto Urban & Reg. Planning Department	1,042,944,390.00	1,042,944,390.00	62,755,743.91	178,802,696.52	17.1%	864,141,693.48
026800000000	Ministry of Animals and Fisheries Development	7,894,465,504.89	6,289,465,504.89	324,614,861.26	3,273,429,539.22	52.0%	3,016,035,965.67
026800100100	Ministry of Animals and Fisheries Development	7,248,166,250.89	5,643,166,250.89	284,446,097.87	3,183,641,404.23	56.4%	2,459,524,846.66
026800200100	Livestock Development Programme	300,874,714.00	300,874,714.00	28,196,703.27	71,793,770.03	23.9%	229,080,943.97
026800300100	Poultry Development Agency	345,424,540.00	345,424,540.00	11,972,060.12	17,994,364.97	5.2%	327,430,175.03
028900000000	Ministry for Skills Acquisition and Entrepreneurship Development	1,497,000,000.00	1,497,000,000.00	31,805,000.00	97,305,000.00	6.5%	1,399,695,000.00
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	1,497,000,000.00	1,497,000,000.00	31,805,000.00	97,305,000.00	6.5%	1,399,695,000.00
030000000000	Law and Justice	10,741,513,287.02	9,941,513,287.02	673,484,680.06	5,471,386,925.84	55.0%	4,470,126,361.18
031800000000	State Judiciary	6,277,850,002.00	5,477,850,002.00	400,210,323.78	3,048,786,300.19	55.7%	2,429,063,701.81
031801100100	JUDICIAL SERVICE COMMISSION	468,006,646.52	468,006,646.52	24,300,801.82	134,103,385.48	28.7%	333,903,261.04
031805100100	State High Court	3,512,215,100.00	3,112,215,100.00	235,953,847.01	1,680,140,953.80	54.0%	1,432,074,146.20
031805500100	Shari'a Court of Appeal	2,297,628,255.48	1,897,628,255.48	139,955,674.95	1,234,541,960.91	65.1%	663,086,294.57
032600000000	Ministry of Justice	4,463,663,285.02	4,463,663,285.02	273,274,356.28	2,422,600,625.65	54.3%	2,041,062,659.37
032600100100	Ministry of Justice	3,377,077,158.50	3,377,077,158.50	157,996,971.84	2,102,165,244.10	62.2%	1,274,911,914.40
032600200100	Law Reform Commission	368,163,458.52	368,163,458.52	2,884,068.81	54,120,512.76	14.7%	314,042,945.76
032600600500	Sokoto College of Legal & Islamic St.	567,422,668.00	567,422,668.00	109,078,781.37	249,413,724.14	44.0%	318,008,943.86
032600700500	Tenancy Control and Safety of Person Commission	151,000,000.00	151,000,000.00	3,314,534.26	16,901,144.65	11.2%	134,098,855.35
050000000000	Social Sector	175,566,322,222.47	154,919,717,753.78	17,875,028,215.51	81,147,852,878.56	52.4%	73,771,864,875.22
051300000000	Ministry of Youth and Sports Development	4,024,714,780.77	4,574,714,780.77	306,176,719.49	1,474,470,529.52	32.2%	3,100,244,251.25
051300100100	Ministry of Youth and Sports Development	3,235,287,780.77	3,785,287,780.77	243,385,884.10	927,522,899.53	24.5%	2,857,764,881.24
051300300100	Commission for Persons Living With Disabilities	789,427,000.00	789,427,000.00	62,790,835.39	546,947,629.99	69.3%	242,479,370.01
051400000000	Ministry for Women Affairs	8,444,823,620.00	6,429,426,120.00	51,857,337.51	688,455,439.61	10.7%	5,740,970,680.39
051400100100	Ministry for Women Affairs	8,010,823,620.00	5,995,426,120.00	51,857,337.51	688,455,439.61	11.5%	5,306,970,680.39
051400200100	Social Cash Transfer Unit	434,000,000.00	434,000,000.00	-	-	0.0%	434,000,000.00
051700000000	Ministry of Education	59,587,625,821.21	57,198,325,821.21	8,316,678,292.73	38,221,584,455.95	66.8%	18,976,741,365.26
051700100100	Ministry for Basic Education	35,352,729,862.31	31,943,429,862.31	3,245,422,065.34	23,283,810,943.85	72.9%	8,659,618,918.46
051700260100	Sultan Maccido Institute for Qur'ani & General Studies	4,595,851,580.40	5,115,851,580.40	153,719,049.48	1,772,005,993.33	34.6%	3,343,845,587.07
051700300100	State Universal Basic Education Board (SUBEB)	9,105,616,959.19	9,605,616,959.19	3,816,560,942.22	4,584,690,231.91	47.7%	5,020,926,727.28
051701000100	State Agency for Mass Education	365,787,529.41	365,787,529.41	58,736,545.29	342,229,220.10	93.6%	23,558,309.31
051701100100	State Agency for Normadic Education1	501,418,689.05	501,418,689.05	47,207,309.06	358,231,989.97	71.4%	143,186,699.08
051700800100	State Library Board	309,926,448.29	309,926,448.29	20,038,271.70	147,318,047.18	47.5%	162,608,401.11
051705400200	Teachers Service Board(Secondary Edu. Board)	6,038,300,675.65	6,038,300,675.65	633,725,588.77	6,033,748,041.46	99.9%	4,552,634.19

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
051705700100	Female Education Board	1,141,003,725.32	1,141,003,725.32	104,204,662.68	283,513,031.32	24.8%	857,490,694.00
051705800100	Arabic and Islamic Education Commission	2,176,990,351.59	2,176,990,351.59	237,063,858.20	1,416,036,956.83	65.0%	760,953,394.76
056900000000	Ministry for Higher Education	19,154,879,215.06	19,260,572,246.37	2,866,714,562.40	11,732,612,075.55	60.9%	7,527,960,170.82
056900100100	Ministry for Higher Education	1,090,169,221.96	1,219,569,221.96	152,620,670.87	715,388,377.90	58.7%	504,180,844.06
056900200100	Sokoto State Polytechnic	1,670,363,751.00	2,001,421,030.76	59,345,600.00	1,974,965,679.76	98.7%	26,455,351.00
056900300100	Shehu Shagari Collage of Education Sokoto	3,474,609,598.70	3,469,845,350.25	426,092,388.07	2,941,227,316.61	84.8%	528,618,033.64
056900400100	Sokoto State University	3,518,549,750.89	3,518,549,750.89	843,553,164.32	2,523,339,559.91	71.7%	995,210,190.98
056900500100	State college of basic and remedial studies	1,858,041,083.92	1,908,041,083.92	117,861,680.53	476,919,261.38	25.0%	1,431,121,822.54
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	43,000,000.00	43,000,000.00	2,000,000.00	2,000,000.00	4.7%	41,000,000.00
056905500100	Sokoto State Scholarship and Students Matters	4,567,969,620.83	4,567,969,620.83	853,930,060.07	2,211,410,199.59	48.4%	2,356,559,421.24
056905600100	Shehu Shagari University of Education	2,932,176,187.76	2,532,176,187.76	411,310,998.55	887,361,680.41	35.0%	1,644,814,507.35
052100000000	Ministry of Health	52,179,252,082.91	41,869,252,082.91	3,445,066,307.03	17,506,884,680.90	41.8%	24,362,367,402.01
052100100100	Ministry of Health	25,982,283,730.80	18,172,283,730.80	1,539,768,219.26	6,401,572,964.77	35.2%	11,770,710,766.03
052100200100	Sokoto State contributory health care mgt agency	234,450,245.00	234,450,245.00	3,174,037.70	37,949,825.83	16.2%	196,500,419.17
052100300100	Primary Health Care Development Agency	13,196,854,692.00	10,696,854,692.00	491,625,683.44	1,205,983,280.11	11.3%	9,490,871,411.89
052102600100	Specialist Hospital	3,716,931,349.56	3,716,931,349.56	483,971,379.98	2,796,823,604.34	75.2%	920,107,745.22
052102600200	Maryam Abacha W& Child. Hospital	803,926,576.16	803,926,576.16	116,046,821.24	783,475,467.46	97.5%	20,451,108.70
052102600300	Infectious Diseases Hospital Amanawa	63,000,000.00	63,000,000.00	4,500,000.00	18,000,000.00	28.6%	45,000,000.00
052103600100	Noma Children Hospital	290,438,250.00	290,438,250.00	60,786,302.98	284,319,945.93	97.9%	6,118,304.07
052104100100	Orthopedic Hospital Wamakko	536,433,728.97	536,433,728.97	38,672,799.14	380,396,263.03	70.9%	156,037,465.94
052110200100	Hospitals Services Magt. Board	4,397,252,324.41	4,397,252,324.41	537,268,549.68	4,299,167,209.75	97.8%	98,085,114.66
052110400100	College of Nursing Sciences	1,063,338,250.00	1,063,338,250.00	59,953,653.04	563,252,423.94	53.0%	500,085,826.06
052110400200	College of Nursing Sciences, Tambuwal	740,021,094.01	740,021,094.01	32,149,566.45	201,985,058.33	27.3%	538,036,035.68
052110600100	Sultan AbdulRahman College of H/Tech.	916,931,356.00	916,931,356.00	59,389,843.74	460,086,995.36	50.2%	456,844,360.64
052111400100	Agency for Malaria Control	114,690,486.00	114,690,486.00	16,859,450.38	67,671,642.06	59.0%	47,018,843.94
052111400300	Drugs and Medical Supplies Mgt. Agency	122,700,000.00	122,700,000.00	900,000.00	6,200,000.00	5.1%	116,500,000.00
053500000000	Ministry of Environment	24,523,772,920.28	18,994,772,920.28	2,458,371,185.84	10,051,219,565.26	52.9%	8,943,553,355.02
053500100100	Ministry of Environment	18,718,870,000.00	15,889,870,000.00	2,051,098,496.40	7,850,027,800.25	49.4%	8,039,842,199.75
053500200100	Parks and Gardens Agency	4,963,462,156.00	2,263,462,156.00	289,209,035.81	1,566,589,671.94	69.2%	696,872,484.06
053501600100	State Environmental Protection Agency	679,769,984.28	679,769,984.28	118,063,653.62	634,602,093.08	93.4%	45,167,891.20
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	570,640,000.00	570,640,000.00	16,718,048.34	151,669,870.78	26.6%	418,970,129.22
055100100100	Ministry for Local Government and Chieftancy	380,640,000.00	380,640,000.00	16,718,048.34	151,669,870.78	39.8%	228,970,129.22
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	7,080,613,782.24	6,022,013,782.24	413,445,762.17	1,320,956,260.99	21.9%	4,701,057,521.25
055600100100	Ministry of Humanitarian Affairs & Social Welfare	7,080,613,782.24	6,022,013,782.24	413,445,762.17	1,320,956,260.99	21.9%	4,701,057,521.25

Table 5: Personnel Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	64,711,091,739.44	61,211,091,739.44	7,863,693,486.17	58,650,588,471.32	95.8%	2,560,503,268.12
01000000000	Administration Sector	24,837,516,005.37	21,337,516,005.37	2,799,936,700.66	20,662,701,648.64	96.8%	674,814,356.73
01110000000	Government House	353,007,160.41	353,007,160.41	49,209,862.83	352,646,087.52	99.9%	361,072.89
011100100100	Government House	204,661,877.86	204,661,877.86	22,867,397.82	204,495,679.66	99.9%	166,198.20
011100100200	Office of the Deputy Governor	11,190,999.00	11,190,999.00	1,061,425.50	11,190,240.99	100.0%	758.01
011100800100	State Emergency Management Agency (SEMA)	3,600,000.00	3,600,000.00	532,087.50	3,599,925.00	100.0%	75.00
011101000100	Bureau for Public Procurement and Price Intelligence	3,758,005.00	3,758,005.00	645,050.17	3,754,656.27	99.9%	3,348.73
011102000100	POVERTY REDUCTION PROGRAMME	30,982,614.54	30,982,614.54	3,859,037.35	30,793,713.27	99.4%	188,901.27
011103300100	SOSACAT	23,954,320.00	23,954,320.00	5,444,413.86	23,954,191.87	100.0%	128.13
011103500200	Primary School Staff Pension Board	39,338,250.00	39,338,250.00	7,515,577.21	39,336,881.56	100.0%	1,368.44
011103700100	Pilgrims Welfare Agency	35,521,094.01	35,521,094.01	7,284,873.42	35,520,798.89	100.0%	295.12
01670000000	Ministry for Special Duties	8,000,138.00	8,000,138.00	18,905.40	7,999,822.78	100.0%	315.22
016700100100	Ministry for Special Duties	8,000,138.00	8,000,138.00	18,905.40	7,999,822.78	100.0%	315.22
01610000000	Office of the SSG	3,908,568,692.83	3,908,568,692.83	504,284,639.42	3,908,351,810.87	100.0%	216,881.96
016100100100	SSGS Office	3,880,789,900.00	3,880,789,900.00	501,949,256.74	3,880,607,972.90	100.0%	181,927.10
016102100200	Liaison Office ABUJA	27,778,792.83	27,778,792.83	2,335,382.68	27,743,837.97	99.9%	34,954.86
01120000000	Sokoto State House of Assembly	1,145,719,417.24	1,145,719,417.24	135,387,901.14	629,214,249.25	54.9%	516,505,167.99
011200300100	Sokoto State House of Assembly	1,079,940,624.41	1,079,940,624.41	133,447,719.29	563,445,925.87	52.2%	516,494,698.54
011200400100	House of Assembly Service Commission	65,778,792.83	65,778,792.83	1,940,181.85	65,768,323.37	100.0%	10,469.46
01230000000	Ministry of Information	382,954,996.09	382,954,996.09	52,624,159.49	382,754,228.96	99.9%	200,767.13
012300100100	Ministry of Information	75,043,331.97	75,043,331.97	13,109,378.86	75,006,266.28	100.0%	37,065.69
012300300100	Sokoto State Rima Televosion (Rtv)	103,863,192.60	103,863,192.60	15,163,381.98	103,817,612.80	100.0%	45,579.80
012300400100	Rima Radio	120,971,313.02	120,971,313.02	15,673,191.11	120,953,473.58	100.0%	17,839.44
012305500100	State Newspaper Comp.(The PATH)	83,077,158.50	83,077,158.50	8,678,207.55	82,976,876.30	99.9%	100,282.20
01250000000	Office of Head of Service	975,992,673.38	975,992,673.38	89,816,077.29	965,667,881.90	98.9%	10,324,791.48
012500100100	Office of Head of Service	965,992,673.38	965,992,673.38	89,816,077.29	965,667,881.90	100.0%	324,791.48
012500100200	Sokoto State Public Service Institute	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
01400000000	Office of Auditor General	267,837,188.04	267,837,188.04	16,014,859.96	265,140,519.84	99.0%	2,696,668.20
014000100100	Office of Auditor General	186,267,209.02	186,267,209.02	13,611,171.59	184,747,168.94	99.2%	1,520,040.08
014000200100	Local Government Audit	81,569,979.02	81,569,979.02	2,403,688.37	80,393,350.90	98.6%	1,176,628.12
01470000000	Civil Service Commission	96,991,550.13	96,991,550.13	7,148,888.92	96,884,197.67	99.9%	107,352.46
014700100100	Civil Service Commission	96,991,550.13	96,991,550.13	7,148,888.92	96,884,197.67	99.9%	107,352.46
01490000000	Local Government Service Commission	153,518,620.68	153,518,620.68	11,664,240.49	98,193,459.87	64.0%	55,325,160.81
014900100100	Local Government Service Commission	62,842,129.68	62,842,129.68	2,559,953.48	59,753,136.93	95.1%	3,088,992.75
014903500100	Local Government Pension Board	90,676,491.00	90,676,491.00	9,104,287.01	38,440,322.93	42.4%	52,236,168.07
01480000000	Sokoto State Independent Electoral Commission	102,431,628.00	102,431,628.00	5,411,961.73	90,339,949.53	88.2%	12,091,678.47
014800100100	Sokoto State Independent Electoral Commission	102,431,628.00	102,431,628.00	5,411,961.73	90,339,949.53	88.2%	12,091,678.47
01240000000	Ministry for Home Affairs	1,308,251,360.16	1,308,251,360.16	184,976,628.33	1,307,523,541.82	99.9%	727,818.34
012400100100	Ministry for Home Affairs	1,088,080,999.00	1,088,080,999.00	156,081,662.89	1,087,567,021.10	100.0%	513,977.90
012400800100	Fire Service	198,770,361.16	198,770,361.16	23,861,736.26	198,705,108.67	100.0%	65,252.49
012400900100	Government Printing Press	21,400,000.00	21,400,000.00	5,033,229.17	21,251,412.05	99.3%	148,587.95
01700000000	Ministry Careers & Special Services	51,369,857.98	51,369,857.98	5,281,983.38	51,301,707.59	99.9%	68,150.39
017000100200	Department for Security Matters	51,369,857.98	51,369,857.98	5,281,983.38	51,301,707.59	99.9%	68,150.39
01720000000	Ministry for Religious Affairs	117,147,389.16	117,147,389.16	13,584,869.54	84,807,083.99	72.4%	32,340,305.17
017200100100	Ministry for Religious Affairs	73,357,198.38	73,357,198.38	11,828,177.79	73,357,084.00	100.0%	114.38
017200700100	ZAKAT and Endowment Commission (WAQF)	11,450,000.00	11,450,000.00	1,756,691.75	11,450,000.00	100.0%	0.00
017200700200	Hlsbah Board Sokoto	32,340,190.78	32,340,190.78	-	-	0.0%	32,340,190.78

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
017300000000	Department of Establishment and Pensions	15,965,725,333.27	12,465,725,333.27	1,724,511,722.74	12,421,877,107.04	99.6%	43,848,226.23
017300100100	Department of Estbalishment and Pensions	15,965,725,333.27	12,465,725,333.27	1,724,511,722.74	12,421,877,107.04	99.6%	43,848,226.23
020000000000	Economic Sector	7,961,532,907.55	7,961,532,907.55	1,134,606,148.59	6,671,507,815.78	83.8%	1,290,025,091.77
021500000000	Ministry of Agriculture & Natural Resource	713,942,587.62	713,942,587.62	76,419,143.43	713,610,984.73	100.0%	331,602.89
021500100100	Ministry of Agriculture & Natural Resource	147,460,790.00	147,460,790.00	14,765,258.78	147,408,870.41	100.0%	51,919.59
021502100100	College of Agriculture Wurno	240,075,690.31	240,075,690.31	25,071,627.84	239,902,428.65	99.9%	173,261.66
021510200100	State Agricultural Development Project	239,878,436.70	239,878,436.70	27,806,172.71	239,848,284.79	100.0%	30,151.91
021510200200	International Fund for Agriculture	33,678,900.00	33,678,900.00	4,524,526.85	33,603,557.79	99.8%	75,342.21
021510900100	AFFORESTATION PROGRAMME	15,338,250.00	15,338,250.00	911,285.20	15,338,250.00	100.0%	0.00
021511000100	Fertilizer and Agricultral Supplies Company	37,510,520.61	37,510,520.61	3,340,272.05	37,509,593.09	100.0%	927.52
022000000000	Ministry of Finance	2,616,820,000.00	2,616,820,000.00	478,654,004.01	1,385,915,552.97	53.0%	1,230,904,447.03
022000100100	Ministry of Finance	2,000,000,000.00	2,000,000,000.00	257,769,021.46	1,088,358,090.60	54.4%	911,641,909.40
022000700100	Office of the Accountant General	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
022000800100	Board of Internal Revenue	316,820,000.00	316,820,000.00	220,884,982.55	297,557,462.37	93.9%	19,262,537.63
022200000000	Ministry of Commerce and Industry	122,771,690.05	122,771,690.05	31,175,277.95	122,360,457.91	99.7%	411,232.14
022200100100	Ministry of Commerce and Industry	73,580,973.77	73,580,973.77	7,093,545.11	73,450,523.79	99.8%	130,449.98
022200200100	Commodity Board	5,370,200.00	5,370,200.00	718,557.35	5,289,464.37	98.5%	80,735.63
022205100100	Sokoto State SME Development Agency	23,587,287.28	23,587,287.28	3,329,946.49	23,587,240.74	100.0%	46.54
022205500100	Sokoto Central Market	20,233,229.00	20,233,229.00	20,033,229.00	20,033,229.00	99.0%	200,000.00
025000000000	Fiscal Responsibility Commission	9,443,780.12	9,443,780.12	1,205,767.13	7,999,072.32	84.7%	1,444,707.80
025000100100	Fiscal Responsibility Commission	9,443,780.12	9,443,780.12	1,205,767.13	7,999,072.32	84.7%	1,444,707.80
022800000000	Ministry of Science and Technology	1,315,121,445.00	1,315,121,445.00	144,582,573.52	1,314,837,532.63	100.0%	283,912.37
022800100100	Ministry of Science and Technology	1,315,121,445.00	1,315,121,445.00	144,582,573.52	1,314,837,532.63	100.0%	283,912.37
027900000000	Ministry of Innovation and Digital Economy	60,010,500.56	60,010,500.56	12,895,401.10	54,447,249.10	90.7%	5,563,251.46
027900100100	Ministry of Innovation and Digital Economy	60,010,500.56	60,010,500.56	12,895,401.10	54,447,249.10	90.7%	5,563,251.46
023100000000	Ministry of Energy and Petroleum Resources	166,442,377.88	166,442,377.88	17,012,035.21	166,239,704.23	99.9%	202,673.65
023100100100	Ministry of Energy and Petroleum Resources	57,523,753.00	57,523,753.00	7,556,514.19	57,360,837.70	99.7%	162,915.30
023100100200	Department for Rural Electrification	108,918,624.88	108,918,624.88	9,455,521.02	108,878,866.53	100.0%	39,758.35
023400000000	Ministry of Works	566,385,842.17	566,385,842.17	96,052,811.52	558,714,981.97	98.6%	7,670,860.20
023400100100	Ministry of Works	451,711,972.96	451,711,972.96	79,113,426.12	451,645,576.94	100.0%	66,396.02
023400400100	Sokoto Road Maintenance Agency	43,000,000.00	43,000,000.00	5,533,456.94	42,999,707.07	100.0%	292.93
023405400100	Works School Sokoto	15,695,290.88	15,695,290.88	1,921,949.37	8,114,897.35	51.7%	7,580,393.53
023405600100	Sokoto Engineering Construction Company	21,392,330.47	21,392,330.47	4,579,523.93	21,391,545.48	100.0%	784.99
023405700100	Department for Rural Roads	34,586,247.86	34,586,247.86	4,904,455.16	34,563,255.13	99.9%	22,992.73
023600000000	Ministry of Culture & Tourism	107,909,461.84	107,909,461.84	8,835,992.80	107,890,302.94	100.0%	19,158.90
023600100100	Ministry of Culture & Tourism	21,695,290.88	21,695,290.88	1,394,460.28	21,676,610.05	99.9%	18,680.83
023600200100	Waziri Junaidu History and Culture Bureau	86,214,170.96	86,214,170.96	7,441,532.53	86,213,692.89	100.0%	478.07
023800000000	Ministry of Budget and Economic Planning	146,655,935.71	146,655,935.71	22,266,326.80	146,535,602.03	99.9%	120,333.68
023800100100	Ministry of Budget and Economic Planning	111,934,841.70	111,934,841.70	17,724,499.73	111,892,332.19	100.0%	42,509.51
023800400100	State Bureau of Statistics	34,721,094.01	34,721,094.01	4,541,827.07	34,643,269.84	99.8%	77,824.17
023300000000	Ministry of Solid Minerals and Natural Resources	56,340,888.00	56,340,888.00	5,780,425.77	56,306,242.14	99.9%	34,645.86
023300100100	Ministry of Solid Minerals and Natural Resources	56,340,888.00	56,340,888.00	5,780,425.77	56,306,242.14	99.9%	34,645.86
025200000000	Ministry of Water Resources	837,692,523.08	837,692,523.08	104,811,562.39	837,582,152.33	100.0%	110,370.75
025200100100	Ministry of Water Resources	198,506,340.60	198,506,340.60	27,004,180.76	198,439,874.31	100.0%	66,466.29
025210200100	Water Board	604,380,552.00	604,380,552.00	73,686,476.04	604,342,898.82	100.0%	37,653.18
025210400100	Department for Rural Water	34,805,630.48	34,805,630.48	4,120,905.60	34,799,379.21	100.0%	6,251.27
025300000000	Ministry of Lands and Housing	313,596,492.52	313,596,492.52	31,397,867.77	270,805,330.60	86.4%	42,791,161.92
025300100100	Min of Lands and Housing	155,556,712.26	155,556,712.26	16,582,485.37	155,403,827.11	99.9%	152,885.15
025300200100	Sokoto Geographical Information Systems	42,615,885.92	42,615,885.92	-	-	0.0%	42,615,885.92
025300300100	Surveyor General Office	14,146,171.00	14,146,171.00	1,210,145.90	14,131,727.12	99.9%	14,443.88
025300400100	Sokoto State Housing Cooperation	21,333,333.34	21,333,333.34	2,532,492.60	21,326,079.85	100.0%	7,253.49
025300500100	Sokoto Urban & Reg. Planning Department	79,944,390.00	79,944,390.00	11,072,743.91	79,943,696.52	100.0%	693.48

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
026800000000	Ministry of Animals and Fisheries Development	928,399,383.00	928,399,383.00	103,516,959.18	928,262,649.88	100.0%	136,733.12
026800100100	Ministry of Animals and Fisheries Development	915,900,129.00	915,900,129.00	102,417,823.17	915,764,142.27	100.0%	135,986.73
026800200100	Livestock Development Programme	8,574,714.00	8,574,714.00	497,075.89	8,574,142.65	100.0%	571.35
026800300100	Poultry Development Agency	3,924,540.00	3,924,540.00	602,060.12	3,924,364.97	100.0%	175.03
030000000000	Law and Justice	1,992,283,687.02	1,992,283,687.02	248,138,122.31	1,906,171,849.74	95.7%	86,111,837.28
031800000000	State Judiciary	1,232,134,902.00	1,232,134,902.00	125,710,323.78	1,147,832,478.19	93.2%	84,302,423.81
031801100100	JUDICIAL SERVICE COMMISSION	94,506,646.52	94,506,646.52	4,800,801.82	83,103,385.48	87.9%	11,403,261.04
031805100100	State High Court	540,000,000.00	540,000,000.00	34,953,847.01	498,805,131.80	92.4%	41,194,868.20
031805500100	Shari'a Court of Appeal	597,628,255.48	597,628,255.48	85,955,674.95	565,923,960.91	94.7%	31,704,294.57
032600000000	Ministry of Justice	760,148,785.02	760,148,785.02	122,427,798.53	758,339,371.55	99.8%	1,809,413.47
032600100100	Ministry of Justice	527,077,158.50	527,077,158.50	93,426,971.84	526,580,547.75	99.9%	496,610.75
032600200100	Law Reform Commission	51,148,958.52	51,148,958.52	2,134,068.81	50,970,512.76	99.7%	178,445.76
032600600500	Sokoto College of Legal & Islamic St.	163,922,668.00	163,922,668.00	23,552,223.62	163,887,166.39	100.0%	35,501.61
032600700500	Tenancy Control and Safety of Person Commission	18,000,000.00	18,000,000.00	3,314,534.26	16,901,144.65	93.9%	1,098,855.35
050000000000	Social Sector	29,919,759,139.49	29,919,759,139.49	3,681,012,514.62	29,410,207,157.15	98.3%	509,551,982.34
051300000000	Ministry of Youth and Sports Development	96,291,099.77	96,291,099.77	11,573,769.49	78,548,137.85	81.6%	17,742,961.92
051300100100	Ministry of Youth and Sports Development	69,964,099.77	69,964,099.77	10,718,384.10	69,963,399.53	100.0%	700.24
051300300100	Commission for Persons Living With Disabilities	26,327,000.00	26,327,000.00	855,385.39	8,584,738.32	32.6%	17,742,261.68
051400000000	Ministry for Women Affairs	108,210,000.00	108,210,000.00	17,071,337.51	108,209,758.36	100.0%	241.64
051400100100	Ministry for Women Affairs	108,210,000.00	108,210,000.00	17,071,337.51	108,209,758.36	100.0%	241.64
051700000000	Ministry of Education	9,276,210,230.20	9,276,210,230.20	1,072,368,961.65	9,256,607,949.19	99.8%	19,602,281.01
051700100100	Ministry for Basic Education	1,177,642,508.56	1,177,642,508.56	167,696,701.23	1,177,530,516.29	100.0%	111,992.27
051700260100	Sultan Maccido Institute for Qur'ani & General Studies	131,997,180.40	131,997,180.40	17,219,049.48	131,991,542.25	100.0%	5,638.15
051700300100	State Universal Basic Education Board (SUBEB)	254,914,239.68	254,914,239.68	28,817,848.52	254,753,138.21	99.9%	161,101.47
051701000100	State Agency for Mass Education	150,306,629.41	150,306,629.41	31,869,265.29	134,559,120.10	89.5%	15,747,509.31
051701100100	State Agency for Normadic Education1	208,995,882.05	208,995,882.05	13,932,215.79	206,297,244.45	98.7%	2,698,637.60
051700800100	State Library Board	43,999,038.29	43,999,038.29	2,238,271.70	43,928,258.28	99.8%	70,780.01
051705400200	Teachers Service Board(Secondary Edu. Board)	5,991,810,674.90	5,991,810,674.90	632,225,588.77	5,991,508,041.46	100.0%	302,633.44
051705700100	Female Education Board	45,353,725.32	45,353,725.32	7,912,162.68	45,329,131.32	99.9%	24,594.00
051705800100	Arabic and Islamic Education Commission	1,271,190,351.59	1,271,190,351.59	170,457,858.20	1,270,710,956.83	100.0%	479,394.76
056900000000	Ministry for Higher Education	6,917,141,733.59	6,917,141,733.59	873,203,876.32	6,459,677,784.36	93.4%	457,463,949.23
056900100100	Ministry for Higher Education	35,769,221.96	35,769,221.96	5,396,966.49	35,031,636.29	97.9%	737,585.67
056900200100	Sokoto State Polytechnic	1,350,363,751.00	1,350,363,751.00	-	1,350,363,751.00	100.0%	0.00
056900300100	Shehu Shagari Collage of Education Sokoto	2,457,935,108.70	2,457,935,108.70	326,382,388.07	2,457,503,416.28	100.0%	431,692.42
056900400100	Sokoto State University	2,294,000,000.00	2,294,000,000.00	480,347,502.08	2,028,133,897.67	88.4%	265,866,102.33
056900500100	State college of basic and remedial studies	233,114,513.34	233,114,513.34	10,120,210.07	42,729,775.86	18.3%	190,384,737.48
056905500100	Sokoto State Scholarship and Students Matters	39,779,620.83	39,779,620.83	7,169,210.07	39,778,775.86	100.0%	844.97
056905600100	Shehu Shagari University of Education	506,179,517.76	506,179,517.76	43,787,599.55	506,136,531.41	100.0%	42,986.35
052100000000	Ministry of Health	12,621,750,373.41	12,621,750,373.41	1,588,337,179.94	12,619,483,104.18	100.0%	2,267,269.23
052100100100	Ministry of Health	2,624,300,000.00	2,624,300,000.00	288,152,075.39	2,624,108,762.77	100.0%	191,237.23
052100200100	Sokoto State contributory health care mgt agency	11,950,245.00	11,950,245.00	1,674,037.70	11,949,825.83	100.0%	419.17
052100300100	Primary Health Care Development Agency	707,835,812.00	707,835,812.00	70,644,700.22	707,499,845.39	100.0%	335,966.61
052102600100	Specialist Hospital	2,757,182,250.86	2,757,182,250.86	473,471,379.98	2,756,323,604.34	100.0%	858,646.52
052102600200	Maryam Abacha W& Child. Hospital	739,826,576.16	739,826,576.16	90,046,821.24	739,475,467.46	100.0%	351,108.70
052103600100	Noma Children Hospital	240,338,250.00	240,338,250.00	34,786,302.98	240,319,945.93	100.0%	18,304.07
052104100100	Orthopedic Hospital Wamakko	342,683,728.97	342,683,728.97	27,672,799.14	342,396,263.03	99.9%	287,465.94
052110200100	Hospitals Services Magt. Board	4,127,252,324.41	4,127,252,324.41	473,268,549.68	4,127,167,209.75	100.0%	85,114.66
052110400100	College of Nursing Sciences	432,338,250.00	432,338,250.00	50,853,653.04	432,215,423.94	100.0%	122,826.06
052110400200	College of Nursing Sciences, Tambuwal	194,521,094.01	194,521,094.01	24,684,566.45	194,520,058.33	100.0%	1,035.68
052110600100	Sultan AbdulRahman College of H/Tech.	421,831,356.00	421,831,356.00	49,382,843.74	421,816,451.36	100.0%	14,904.64

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
052111400100	Agency for Malaria Control	21,690,486.00	21,690,486.00	3,699,450.38	21,690,246.06	100.0%	239.94
053500000000	Ministry of Environment	660,371,920.28	660,371,920.28	94,624,273.37	647,958,043.11	98.1%	12,413,877.17
053500100100	Ministry of Environment	170,000,000.00	170,000,000.00	19,578,655.88	169,987,658.17	100.0%	12,341.83
053500200100	Parks and Gardens Agency	9,931,156.00	9,931,156.00	1,981,963.86	8,368,291.87	84.3%	1,562,864.13
053501600100	State Environmental Protection Agency	469,769,984.28	469,769,984.28	73,063,653.62	469,602,093.08	100.0%	167,891.20
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	145,670,000.00	145,670,000.00	15,218,048.34	145,669,870.78	100.0%	129.22
055100100100	Ministry for Local Government and Chieftancy	145,670,000.00	145,670,000.00	15,218,048.34	145,669,870.78	100.0%	129.22
055600000000	Ministry of Social Welfare & Community Development	94,113,782.24	94,113,782.24	8,615,068.00	94,052,509.32	99.9%	61,272.92
055600100100	Ministry of Humanitarian Affairs & Social Welfare	94,113,782.24	94,113,782.24	8,615,068.00	94,052,509.32	99.9%	61,272.92

Table 6: Overhead Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	85,163,247,352.31	80,666,057,352.31	18,125,141,417.00	57,228,414,873.16	70.9%	23,437,642,479.15
01000000000	Administration Sector	34,466,868,800.25	33,542,868,800.25	8,668,841,557.41	26,822,596,109.01	80.0%	6,720,272,691.24
01110000000	Government House	9,678,659,645.00	9,678,659,645.00	2,404,640,051.28	8,293,801,828.88	85.7%	1,384,857,816.12
011100100100	Government House	4,201,809,645.00	4,201,809,645.00	940,437,884.78	3,786,985,697.78	90.1%	414,823,947.22
011100100200	Office of the Deputy Governor	901,000,000.00	901,000,000.00	184,850,000.00	845,958,000.00	93.9%	55,042,000.00
011100900100	UNDP	181,000,000.00	181,000,000.00	-	30,000,000.00	16.6%	151,000,000.00
011100800100	State Emergency Management Agency (SEMA)	125,000,000.00	125,000,000.00	12,725,000.00	51,425,000.00	41.1%	73,575,000.00
011101000100	Bureau for Public Procurement and Price Intelligence	43,850,000.00	43,850,000.00	1,500,000.00	6,500,000.00	14.8%	37,350,000.00
011102000100	POVERTY REDUCTION PROGRAMME	181,000,000.00	181,000,000.00	9,900,000.00	48,715,000.00	26.9%	132,285,000.00
011103300100	SOSACAT	50,000,000.00	50,000,000.00	1,500,000.00	4,500,000.00	9.0%	45,500,000.00
011103500200	Primary School Staff Pension Board	21,000,000.00	21,000,000.00	-	-	0.0%	21,000,000.00
011103700100	Pilgrims Welfare Agency	3,974,000,000.00	3,974,000,000.00	1,253,727,166.50	3,519,718,131.10	88.6%	454,281,868.90
01670000000	Ministry for Special Duties	155,000,000.00	155,000,000.00	39,176,954.00	86,476,954.00	55.8%	68,523,046.00
016700100100	Ministry for Special Duties	155,000,000.00	155,000,000.00	39,176,954.00	86,476,954.00	55.8%	68,523,046.00
01610000000	Office of the SSG	4,033,400,000.00	2,409,400,000.00	970,040,500.00	1,428,125,500.00	59.3%	981,274,500.00
016100100100	SSGS Office	2,973,000,000.00	1,349,000,000.00	944,120,500.00	1,341,155,500.00	99.4%	7,844,500.00
016102100200	Liaison Office ABUJA	49,400,000.00	49,400,000.00	9,000,000.00	36,000,000.00	72.9%	13,400,000.00
016102100400	NGOs and Donors Agency	33,000,000.00	33,000,000.00	1,800,000.00	17,550,000.00	53.2%	15,450,000.00
016102100500	Department for Human Rights	30,000,000.00	30,000,000.00	6,000,000.00	7,500,000.00	25.0%	22,500,000.00
016102100600	Community and Social Development Agency	130,000,000.00	130,000,000.00	600,000.00	2,400,000.00	1.8%	127,600,000.00
016102100700	Department for Resident Community and Advocacy	637,000,000.00	637,000,000.00	7,620,000.00	18,720,000.00	2.9%	618,280,000.00
016102100800	Department for IDPs Matters	181,000,000.00	181,000,000.00	900,000.00	4,800,000.00	2.7%	176,200,000.00
01120000000	Sokoto State House of Assembly	4,821,050,000.00	4,821,050,000.00	1,159,150,750.00	3,050,607,250.00	63.3%	1,770,442,750.00
011200300100	Sokoto State House of Assembly	4,794,250,000.00	4,794,250,000.00	1,156,150,750.00	3,038,607,250.00	63.4%	1,755,642,750.00
011200400100	House of Assembly Service Commission	26,800,000.00	26,800,000.00	3,000,000.00	12,000,000.00	44.8%	14,800,000.00
01230000000	Ministry of Information	768,736,473.05	768,736,473.05	138,011,200.00	644,708,280.00	83.9%	124,028,193.05
012300100100	Ministry of Information	699,000,423.05	699,000,423.05	137,261,200.00	642,458,280.00	91.9%	56,542,143.05
012300300100	Sokoto State Rima Televiosn (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)	18,000,000.00	18,000,000.00	750,000.00	2,250,000.00	12.5%	15,750,000.00
01250000000	Office of Head of Service	875,000,000.00	875,000,000.00	164,331,669.13	484,259,169.13	55.3%	390,740,830.87
012500100100	Office of Head of Service	765,000,000.00	765,000,000.00	164,331,669.13	484,259,169.13	63.3%	280,740,830.87
012500100200	Sokoto State Public Service Institute	110,000,000.00	110,000,000.00	-	-	0.0%	110,000,000.00
01400000000	Office of Auditor General	275,000,000.00	275,000,000.00	23,400,000.00	81,200,000.00	29.5%	193,800,000.00
014000100100	Office of Auditor General	201,000,000.00	201,000,000.00	23,400,000.00	81,200,000.00	40.4%	119,800,000.00
014000200100	Local Government Audit	74,000,000.00	74,000,000.00	-	-	0.0%	74,000,000.00
01470000000	Civil Service Commission	158,000,000.00	158,000,000.00	39,492,883.00	73,697,237.00	46.6%	84,302,763.00
014700100100	Civil Service Commission	158,000,000.00	158,000,000.00	39,492,883.00	73,697,237.00	46.6%	84,302,763.00
01490000000	Local Government Service Commission	102,150,000.00	102,150,000.00	-	-	0.0%	102,150,000.00
014900100100	Local Government Service Commission	85,150,000.00	85,150,000.00	-	-	0.0%	85,150,000.00
014903500100	Local Government Pension Board	17,000,000.00	17,000,000.00	-	-	0.0%	17,000,000.00
01480000000	Sokoto State Independent Electoral Commission	76,000,000.00	76,000,000.00	900,000.00	22,740,000.00	29.9%	53,260,000.00
014800100100	Sokoto State Independent Electoral Commission	76,000,000.00	76,000,000.00	900,000.00	22,740,000.00	29.9%	53,260,000.00
01240000000	Ministry for Home Affairs	156,372,682.20	156,372,682.20	11,250,000.00	109,250,000.00	69.9%	47,122,682.20
012400100100	Ministry for Home Affairs	38,712,682.20	38,712,682.20	1,650,000.00	35,050,000.00	90.5%	3,662,682.20
012400700100	Sokoto Marshal Corps	36,000,000.00	36,000,000.00	-	35,800,000.00	99.4%	200,000.00
012400800100	Fire Service	68,060,000.00	68,060,000.00	9,000,000.00	36,000,000.00	52.9%	32,060,000.00
012400900100	Government Printing Press	13,600,000.00	13,600,000.00	600,000.00	2,400,000.00	17.6%	11,200,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
01700000000	Ministry Careers & Special Services	10,041,900,000.00	10,041,900,000.00	3,008,062,550.00	9,463,563,090.00	94.2%	578,336,910.00
017000100200	Department for Security Matters	10,041,900,000.00	10,041,900,000.00	3,008,062,550.00	9,463,563,090.00	94.2%	578,336,910.00
01720000000	Ministry for Religious Affairs	3,120,600,000.00	3,820,600,000.00	669,262,000.00	2,970,389,800.00	77.7%	850,210,200.00
017200100100	Ministry for Religious Affairs	2,015,000,000.00	2,715,000,000.00	165,722,000.00	2,128,592,000.00	78.4%	586,408,000.00
017200700100	ZAKAT and Endowment Commission (WAQF)	855,600,000.00	855,600,000.00	470,000,000.00	742,977,800.00	86.8%	112,622,200.00
017200700200	Hisbah Board Sokoto	250,000,000.00	250,000,000.00	33,540,000.00	98,820,000.00	39.5%	151,180,000.00
01730000000	Department of Establishment and Pensions	205,000,000.00	205,000,000.00	41,123,000.00	113,777,000.00	55.5%	91,223,000.00
017300100100	Department of Establishment and Pensions	205,000,000.00	205,000,000.00	41,123,000.00	113,777,000.00	55.5%	91,223,000.00
02000000000	Economic Sector	28,869,154,992.73	23,970,964,992.73	5,929,674,114.43	15,658,749,607.76	65.3%	8,312,215,384.97
02150000000	Ministry of Agriculture & Natural Resource	3,509,385,000.00	3,509,385,000.00	23,572,500.00	841,141,535.00	24.0%	2,668,243,465.00
021500100100	Ministry of Agriculture & Natural Resource	2,789,000,000.00	2,789,000,000.00	16,353,500.00	820,122,535.00	29.4%	1,968,877,465.00
021502100100	College of Agriculture Wurno	16,000,000.00	16,000,000.00	1,219,000.00	1,219,000.00	7.6%	14,781,000.00
021510200100	State Agricultural Development Project	22,050,000.00	22,050,000.00	2,400,000.00	5,400,000.00	24.5%	16,650,000.00
021510200200	International Fund for Agriculture	49,135,000.00	49,135,000.00	1,500,000.00	6,000,000.00	12.2%	43,135,000.00
021510200300	Nigeria CARES- Fadama Programme	598,700,000.00	598,700,000.00	-	-	0.0%	598,700,000.00
021510900100	AFFORESTATION PROGRAMME	11,000,000.00	11,000,000.00	600,000.00	1,800,000.00	16.4%	9,200,000.00
021511000100	Fertilizer and Agricultral Supplies Company	23,500,000.00	23,500,000.00	1,500,000.00	6,600,000.00	28.1%	16,900,000.00
02200000000	Ministry of Finance	17,709,944,400.00	12,186,754,400.00	5,175,579,489.43	11,060,299,648.81	90.8%	1,126,454,751.19
022000100100	Ministry of Finance	6,037,000,000.00	6,037,000,000.00	458,249,999.00	5,754,446,388.29	95.3%	282,553,611.71
022000700100	Office of the Accountant General	10,828,000,000.00	5,304,810,000.00	4,438,974,189.57	4,843,375,748.96	91.3%	461,434,251.04
022000800100	Board of Internal Revenue	517,200,000.00	517,200,000.00	278,355,300.86	413,807,661.56	80.0%	103,392,338.44
022000800200	Agency for Revenue & Taxation	327,744,400.00	327,744,400.00	-	48,669,850.00	14.8%	279,074,550.00
02220000000	Ministry of Commerce and Industry	1,041,788,800.00	1,041,788,800.00	60,266,500.00	420,572,223.00	40.4%	621,216,577.00
022200100100	Ministry of Commerce and Industry	519,344,400.00	519,344,400.00	22,771,500.00	369,277,223.00	71.1%	150,067,177.00
022200200100	Commodity Board	16,600,000.00	16,600,000.00	900,000.00	3,900,000.00	23.5%	12,700,000.00
022201800100	Investment Company	26,000,000.00	26,000,000.00	2,470,000.00	2,470,000.00	9.5%	23,530,000.00
022205100100	Sokoto State SME Development Agency	257,000,000.00	257,000,000.00	20,000,000.00	29,000,000.00	11.3%	228,000,000.00
022205500100	Sokoto Central Market	43,500,000.00	43,500,000.00	13,225,000.00	13,225,000.00	30.4%	30,275,000.00
022205400200	Agency for Industrial Development	179,344,400.00	179,344,400.00	900,000.00	2,700,000.00	1.5%	176,644,400.00
02500000000	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
02280000000	Ministry of Science and Technology	330,000,000.00	330,000,000.00	71,801,000.00	288,209,754.50	87.3%	41,790,245.50
022800100100	Ministry of Science and Technology	330,000,000.00	330,000,000.00	71,801,000.00	288,209,754.50	87.3%	41,790,245.50
02790000000	Ministry of Innovation and Digital Economy	143,884,000.00	143,884,000.00	27,200,000.00	75,720,000.00	52.6%	68,164,000.00
027900100100	Ministry of Innovation and Digital Economy	143,884,000.00	143,884,000.00	27,200,000.00	75,720,000.00	52.6%	68,164,000.00
02310000000	Ministry of Energy and Petroleum Resources	1,246,310,000.00	1,246,310,000.00	82,314,000.00	669,409,000.00	53.7%	576,901,000.00
023100100100	Ministry of Energy and Petroleum Resources	1,205,000,000.00	1,205,000,000.00	77,574,000.00	661,969,000.00	54.9%	543,031,000.00
023100100200	Department for Rural Electrification	41,310,000.00	41,310,000.00	4,740,000.00	7,440,000.00	18.0%	33,870,000.00
02340000000	Ministry of Works	114,000,000.00	114,000,000.00	17,100,000.00	45,408,500.00	39.8%	68,591,500.00
023400100100	Ministry of Works	48,500,000.00	48,500,000.00	14,400,000.00	26,848,500.00	55.4%	21,651,500.00
023400400100	Sokoto Road Maintenance Agency	12,250,000.00	12,250,000.00	900,000.00	2,700,000.00	22.0%	9,550,000.00
023405400100	Works School Sokoto	9,700,000.00	9,700,000.00	900,000.00	2,700,000.00	27.8%	7,000,000.00
023405600100	Sokoto Engineering Construction Company	9,600,000.00	9,600,000.00	-	-	0.0%	9,600,000.00
023405700100	Department for Rural Roads	33,950,000.00	33,950,000.00	900,000.00	13,160,000.00	38.8%	20,790,000.00
02290000000	Ministry of Transport	133,300,000.00	133,300,000.00	1,500,000.00	102,495,491.25	76.9%	30,804,508.75
022900100100	Ministry of Transport	133,300,000.00	133,300,000.00	1,500,000.00	102,495,491.25	76.9%	30,804,508.75
02360000000	Ministry of Culture & Tourism	341,100,000.00	341,100,000.00	58,770,000.00	173,006,000.00	50.7%	168,094,000.00
023600100100	Ministry of Culture & Tourism	330,000,000.00	330,000,000.00	58,170,000.00	168,706,000.00	51.1%	161,294,000.00
023600200100	Waziri Junaidu History and Culture Bureau	11,100,000.00	11,100,000.00	600,000.00	4,300,000.00	38.7%	6,800,000.00
02380000000	Ministry of Budget and Economic Planning	1,895,000,000.00	1,895,000,000.00	156,700,000.00	712,181,050.00	37.6%	1,182,818,950.00
023800100100	Ministry of Budget and Economic Planning	795,000,000.00	795,000,000.00	123,550,000.00	210,861,000.00	26.5%	584,139,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
023800300400	Social Investment Programme	364,000,000.00	364,000,000.00	900,000.00	330,659,550.00	90.8%	33,340,450.00
023800400100	State Bureau of Statistics	124,000,000.00	124,000,000.00	750,000.00	3,000,000.00	2.4%	121,000,000.00
023800600200	SUSTAINABLE DEVELOPMENT GOALS (SDG)	23,000,000.00	23,000,000.00	600,000.00	14,960,500.00	65.0%	8,039,500.00
023800700100	Office of the Special Adviser on Economic Matters	455,000,000.00	455,000,000.00	30,000,000.00	150,000,000.00	33.0%	305,000,000.00
023800800100	Agency for Inter-Governmental and Multilateral Affairs	134,000,000.00	134,000,000.00	900,000.00	2,700,000.00	2.0%	131,300,000.00
023300000000	Ministry of Solid Minerals and Natural Resources	139,250,000.00	139,250,000.00	2,400,000.00	116,496,500.00	83.7%	22,753,500.00
023300100100	Ministry of Solid Minerals and Natural Resources	139,250,000.00	139,250,000.00	2,400,000.00	116,496,500.00	83.7%	22,753,500.00
025200000000	Ministry of Water Resources	1,611,442,792.73	2,111,442,792.73	169,835,000.00	964,287,500.00	45.7%	1,147,155,292.73
025200100100	Ministry of Water Resources	649,400,000.00	649,400,000.00	119,115,000.00	185,047,500.00	28.5%	464,352,500.00
025210200100	Water Board	784,142,792.73	784,142,792.73	48,920,000.00	760,120,000.00	96.9%	24,022,792.73
025210300100	Rural Water and Sanitation Agency	52,000,000.00	552,000,000.00	900,000.00	2,700,000.00	0.5%	549,300,000.00
025210400100	Department for Rural Water	125,900,000.00	125,900,000.00	900,000.00	16,420,000.00	13.0%	109,480,000.00
025300000000	Ministry of Lands and Housing	190,700,000.00	315,700,000.00	19,815,000.00	82,101,780.20	26.0%	233,598,219.80
025300100100	Min of Lands and Housing	78,000,000.00	78,000,000.00	14,415,000.00	62,901,780.20	80.6%	15,098,219.80
025300200100	Sokoto Geographical Information Systems	26,000,000.00	151,000,000.00	1,500,000.00	6,000,000.00	4.0%	145,000,000.00
025300300100	Surveyor General Office	17,700,000.00	17,700,000.00	1,500,000.00	4,500,000.00	25.4%	13,200,000.00
025300400100	Sokoto State Housing Cooperation	20,000,000.00	20,000,000.00	900,000.00	2,700,000.00	13.5%	17,300,000.00
025300500100	Sokoto Urban & Reg. Planning Department	49,000,000.00	49,000,000.00	1,500,000.00	6,000,000.00	12.2%	43,000,000.00
026800000000	Ministry of Animals and Fisheries Development	130,750,000.00	130,750,000.00	31,015,625.00	40,615,625.00	31.1%	90,134,375.00
026800100100	Ministry of Animals and Fisheries Development	68,950,000.00	68,950,000.00	13,120,625.00	17,620,625.00	25.6%	51,329,375.00
026800200100	Livestock Development Programme	20,300,000.00	20,300,000.00	16,995,000.00	19,395,000.00	95.5%	905,000.00
026800300100	Poultry Development Agency	41,500,000.00	41,500,000.00	900,000.00	3,600,000.00	8.7%	37,900,000.00
028900000000	Ministry for Skills Acquisition and Entrepreneurship Development	297,000,000.00	297,000,000.00	31,805,000.00	66,805,000.00	22.5%	230,195,000.00
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	297,000,000.00	297,000,000.00	31,805,000.00	66,805,000.00	22.5%	230,195,000.00
030000000000	Law and Justice	3,111,716,000.00	3,111,716,000.00	340,670,000.00	2,629,361,822.00	84.5%	482,354,178.00
031800000000	State Judiciary	1,885,371,500.00	1,885,371,500.00	269,500,000.00	1,835,953,822.00	97.4%	49,417,678.00
031801100100	JUDICIAL SERVICE COMMISSION	73,500,000.00	73,500,000.00	19,500,000.00	31,000,000.00	42.2%	42,500,000.00
031805100100	State High Court	1,186,871,500.00	1,186,871,500.00	201,000,000.00	1,181,335,822.00	99.5%	5,535,678.00
031805500100	Shari'a Court of Appeal	625,000,000.00	625,000,000.00	49,000,000.00	623,618,000.00	99.8%	1,382,000.00
032600000000	Ministry of Justice	1,226,344,500.00	1,226,344,500.00	71,170,000.00	793,408,000.00	64.7%	432,936,500.00
032600100100	Ministry of Justice	1,100,000,000.00	1,100,000,000.00	64,570,000.00	784,408,000.00	71.3%	315,592,000.00
032600200100	Law Reform Commission	11,844,500.00	11,844,500.00	750,000.00	3,150,000.00	26.6%	8,694,500.00
032600600500	Sokoto College of Legal & Islamic St.	53,500,000.00	53,500,000.00	5,850,000.00	5,850,000.00	10.9%	47,650,000.00
032600700500	Tenancy Control and Safety of Person Commission	61,000,000.00	61,000,000.00	-	-	0.0%	61,000,000.00
050000000000	Social Sector	18,715,507,559.33	20,040,507,559.33	3,185,955,745.16	12,117,707,334.39	60.5%	7,922,800,224.94
051300000000	Ministry of Youth and Sports Development	1,418,100,000.00	1,443,100,000.00	248,367,500.00	1,113,072,800.00	77.1%	330,027,200.00
051300100100	Ministry of Youth and Sports Development	1,055,000,000.00	1,080,000,000.00	232,667,500.00	852,909,500.00	79.0%	227,090,500.00
051300300100	Commission for Persons Living With Disabilities	363,100,000.00	363,100,000.00	15,700,000.00	260,163,300.00	71.7%	102,936,700.00
051400000000	Ministry for Women Affairs	665,100,000.00	665,100,000.00	34,786,000.00	218,442,500.00	32.8%	446,657,500.00
051400100100	Ministry for Women Affairs	231,100,000.00	231,100,000.00	34,786,000.00	218,442,500.00	94.5%	12,657,500.00
051400200100	Social Cash Transfer Unit	434,000,000.00	434,000,000.00	-	-	0.0%	434,000,000.00
051700000000	Ministry of Education	4,519,889,810.75	5,819,889,810.75	844,157,661.25	4,941,865,299.25	84.9%	878,024,511.50
051700100100	Ministry for Basic Education	3,325,000,000.00	4,625,000,000.00	513,424,000.00	3,977,014,038.00	86.0%	647,985,962.00
051700260100	Sultan Maccido Institute for Qur'ani & General Studies	142,053,400.00	142,053,400.00	136,500,000.00	136,500,000.00	96.1%	5,553,400.00
051700300100	State Universal Basic Education Board (SUBEB)	435,250,000.00	435,250,000.00	69,580,161.25	421,130,161.25	96.8%	14,119,838.75
051701000100	State Agency for Mass Education	51,800,000.00	51,800,000.00	12,823,000.00	43,989,200.00	84.9%	7,810,800.00
051701100100	State Agency for Normadic Education1	64,000,000.00	64,000,000.00	12,038,000.00	63,138,000.00	98.7%	862,000.00
051700800100	State Library Board	4,346,410.00	4,346,410.00	1,500,000.00	3,900,000.00	89.7%	446,410.00
051705400200	Teachers Service Board(Secondary Edu. Board)	46,490,000.75	46,490,000.75	1,500,000.00	42,240,000.00	90.9%	4,250,000.75
051705700100	Female Education Board	425,650,000.00	425,650,000.00	96,292,500.00	229,933,900.00	54.0%	195,716,100.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
051705800100	Arabic and Islamic Education Commission	25,300,000.00	25,300,000.00	500,000.00	24,020,000.00	94.9%	1,280,000.00
056900000000	Ministry for Higher Education	5,636,397,730.58	5,636,397,730.58	1,102,314,349.00	2,593,704,672.73	46.0%	3,042,693,057.85
056900100100	Ministry for Higher Education	99,400,000.00	99,400,000.00	16,748,000.00	98,623,000.00	99.2%	777,000.00
056900300100	Shehu Shagari Collage of Education Sokoto	41,474,490.00	41,474,490.00	14,710,000.00	39,354,750.00	94.9%	2,119,740.00
056900400100	Sokoto State University	110,500,000.00	110,500,000.00	38,500,000.00	98,500,000.00	89.1%	12,000,000.00
056900500100	State college of basic and remedial studies	23,926,570.58	23,926,570.58	9,985,000.00	9,985,000.00	41.7%	13,941,570.58
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	43,000,000.00	43,000,000.00	2,000,000.00	2,000,000.00	4.7%	41,000,000.00
056905500100	Sokoto State Scholarship and Students Matters	4,481,100,000.00	4,481,100,000.00	846,760,850.00	2,171,631,423.73	48.5%	2,309,468,576.27
056905600100	Shehu Shagari University of Education	836,996,670.00	836,996,670.00	173,610,499.00	173,610,499.00	20.7%	663,386,171.00
052100000000	Ministry of Health	3,302,050,018.00	3,302,050,018.00	467,483,234.91	1,695,604,234.91	51.4%	1,606,445,783.09
052100100100	Ministry of Health	1,790,300,018.00	1,790,300,018.00	276,687,484.91	1,208,138,338.91	67.5%	582,161,679.09
052100200100	Sokoto State contributory health care mgt agency	70,500,000.00	70,500,000.00	1,500,000.00	26,000,000.00	36.9%	44,500,000.00
052100300100	Primary Health Care Development Agency	569,000,000.00	569,000,000.00	6,663,750.00	26,212,500.00	4.6%	542,787,500.00
052102600100	Specialist Hospital	111,000,000.00	111,000,000.00	10,500,000.00	40,500,000.00	36.5%	70,500,000.00
052102600200	Maryam Abacha W& Child. Hospital	64,100,000.00	64,100,000.00	26,000,000.00	44,000,000.00	68.6%	20,100,000.00
052102600300	Infectious Diseases Hospital Amanawa	63,000,000.00	63,000,000.00	4,500,000.00	18,000,000.00	28.6%	45,000,000.00
052103600100	Noma Children Hospital	50,100,000.00	50,100,000.00	26,000,000.00	44,000,000.00	87.8%	6,100,000.00
052104100100	Orthopedic Hospital Wamakko	38,750,000.00	38,750,000.00	11,000,000.00	38,000,000.00	98.1%	750,000.00
052110200100	Hospitals Services Magt. Board	270,000,000.00	270,000,000.00	64,000,000.00	172,000,000.00	63.7%	98,000,000.00
052110400100	College of Nursing Sciences	16,000,000.00	16,000,000.00	9,100,000.00	9,100,000.00	56.9%	6,900,000.00
052110400200	College of Nursing Sciences, Tambuwal	30,500,000.00	30,500,000.00	7,465,000.00	7,465,000.00	24.5%	23,035,000.00
052110600100	Sultan AbdulRahman College of H/Tech.	13,100,000.00	13,100,000.00	10,007,000.00	10,007,000.00	76.4%	3,093,000.00
052111400100	Agency for Malaria Control	93,000,000.00	93,000,000.00	13,160,000.00	45,981,396.00	49.4%	47,018,604.00
052111400300	Drugs and Medical Supplies Mgt. Agency	122,700,000.00	122,700,000.00	900,000.00	6,200,000.00	5.1%	116,500,000.00
053500000000	Ministry of Environment	786,000,000.00	786,000,000.00	96,802,000.00	562,472,390.00	71.6%	223,527,610.00
053500100100	Ministry of Environment	355,000,000.00	355,000,000.00	40,302,000.00	331,472,390.00	93.4%	23,527,610.00
053500200100	Parks and Gardens Agency	70,000,000.00	70,000,000.00	11,500,000.00	66,000,000.00	94.3%	4,000,000.00
053501600100	State Environmental Protection Agency	210,000,000.00	210,000,000.00	45,000,000.00	165,000,000.00	78.6%	45,000,000.00
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	201,470,000.00	201,470,000.00	1,000,000.00	4,000,000.00	2.0%	197,470,000.00
055100100100	Ministry for Local Government and Chieftancy	11,470,000.00	11,470,000.00	1,000,000.00	4,000,000.00	34.9%	7,470,000.00
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	2,186,500,000.00	2,186,500,000.00	391,045,000.00	988,545,437.50	45.2%	1,197,954,562.50
055600100100	Ministry of Humanitarian Affairs & Social Welfare	2,186,500,000.00	2,186,500,000.00	391,045,000.00	988,545,437.50	45.2%	1,197,954,562.50

Table 7: Capital Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	347,484,040,354.25	353,806,230,354.25	59,313,352,532.04	180,200,148,601.30	50.9%	173,606,081,752.95
01000000000	Administration Sector	40,388,296,163.40	44,710,656,276.25	10,894,965,848.33	26,169,730,480.59	58.5%	18,540,925,795.66
01110000000	Government House	3,993,500,000.00	3,416,000,000.00	-	351,000,000.00	10.3%	3,065,000,000.00
011100800100	State Emergency Management Agency (SEMA)	300,000,000.00	322,500,000.00	-	322,500,000.00	100.0%	-
011101000100	Bureau for Public Procurement and Price Intelligence	170,000,000.00	170,000,000.00	-	28,500,000.00	16.8%	141,500,000.00
011102000100	POVERTY REDUCTION PROGRAMME	2,353,500,000.00	2,353,500,000.00	-	-	0.0%	2,353,500,000.00
011103500200	Primary School Staff Pension Board	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
011103700100	Pilgrims Welfare Agency	1,100,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
01670000000	Ministry for Special Duties	260,000,000.00	160,000,000.00	-	4,550,000.00	2.8%	155,450,000.00
016700100100	Ministry for Special Duties	260,000,000.00	160,000,000.00	-	4,550,000.00	2.8%	155,450,000.00
01610000000	Office of the SSG	20,215,511,200.00	22,082,908,700.00	9,922,266,246.55	16,902,125,588.58	76.5%	5,180,783,111.42
016100100100	SSG'S Office	7,150,000,000.00	20,787,397,500.00	9,922,266,246.55	16,902,125,588.58	81.3%	3,885,271,911.42
016102100400	NGOs and Donors Agency	44,500,000.00	44,500,000.00	-	-	0.0%	44,500,000.00
016102100500	Department for Human Rights	86,100,000.00	86,100,000.00	-	-	0.0%	86,100,000.00
016102100600	Community and Social Development Agency	1,270,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
016102100800	Department for IDPs Matters	11,664,911,200.00	664,911,200.00	-	-	0.0%	664,911,200.00
01120000000	Sokoto State House of Assembly	3,405,058,806.00	3,405,058,806.00	-	1,000,000,000.00	29.4%	2,405,058,806.00
011200300100	Sokoto State House of Assembly	3,385,658,806.00	3,385,658,806.00	-	1,000,000,000.00	29.5%	2,385,658,806.00
011200400100	House of Assembly Service Commission	19,400,000.00	19,400,000.00	-	-	0.0%	19,400,000.00
01230000000	Ministry of Information	1,490,250,539.00	1,490,250,539.00	-	494,338,471.40	33.2%	995,912,067.60
012300100100	Ministry of Information	867,250,539.00	867,250,539.00	-	483,286,826.40	55.7%	383,963,712.60
012300300100	Sokoto State Rima Televiosn (Rtv)	109,000,000.00	109,000,000.00	-	-	0.0%	109,000,000.00
012300400100	Rima Radio	305,000,000.00	305,000,000.00	-	-	0.0%	305,000,000.00
012305500100	State Newspaper Comp.(The PATH)	209,000,000.00	209,000,000.00	-	11,051,645.00	5.3%	197,948,355.00
01250000000	Office of Head of Service	1,555,000,000.00	3,755,000,000.00	-	1,637,036,258.00	43.6%	2,117,963,742.00
012500100100	Office of Head of Service	1,540,000,000.00	3,740,000,000.00	-	1,637,036,258.00	43.8%	2,102,963,742.00
012500100200	Sokoto State Public Service Institute	15,000,000.00	15,000,000.00	-	-	0.0%	15,000,000.00
01480000000	Sokoto State Independent Electoral Commission	350,711,564.00	160,711,564.00	-	-	0.0%	160,711,564.00
014800100100	Sokoto State Independent Electoral Commission	350,711,564.00	160,711,564.00	-	-	0.0%	160,711,564.00
01240000000	Ministry for Home Affairs	638,864,054.40	638,864,054.40	9,500,000.00	94,797,000.00	14.8%	544,067,054.40
012400100100	Ministry for Home Affairs	10,000,000.00	10,000,000.00	9,500,000.00	9,500,000.00	95.0%	500,000.00
012400700100	Sokoto Marshal Corps	90,000,000.00	90,000,000.00	-	-	0.0%	90,000,000.00
012400800100	Fire Service	488,864,054.40	488,864,054.40	-	85,297,000.00	17.4%	403,567,054.40
012400900100	Government Printing Press	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
01700000000	Ministry Careers & Special Services	481,000,000.00	1,081,000,000.00	-	283,237,500.00	26.2%	797,762,500.00
017000100200	Department for Security Matters	481,000,000.00	1,081,000,000.00	-	283,237,500.00	26.2%	797,762,500.00
01720000000	Ministry for Religious Affairs	7,998,400,000.00	8,520,862,612.85	963,199,601.78	5,402,645,662.61	63.4%	3,118,216,950.24
017200100100	Ministry for Religious Affairs	6,988,200,000.00	7,610,662,612.85	963,199,601.78	5,402,645,662.61	71.0%	2,208,016,950.24
017200700100	ZAKAT and Endowment Commission (WAF)	610,200,000.00	610,200,000.00	-	-	0.0%	610,200,000.00
017200700200	Hisbah Board Sokoto	400,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
02000000000	Economic Sector	176,198,175,067.20	200,944,609,423.04	38,196,824,810.23	114,697,540,510.59	57.1%	86,247,068,912.45
02150000000	Ministry of Agriculture & Natural Resource	14,867,260,500.00	11,767,260,500.00	589,983,200.00	7,644,663,790.46	65.0%	4,122,596,709.54
021500100100	Ministry of Agriculture & Natural Resource	5,965,000,000.00	9,465,000,000.00	500,000,000.00	7,554,680,590.46	79.8%	1,910,319,409.54
021502100100	College of Agriculture Wurno	566,000,000.00	566,000,000.00	89,983,200.00	89,983,200.00	15.9%	476,016,800.00
021510200100	State Agricultural Development Project	135,000,000.00	135,000,000.00	-	-	0.0%	135,000,000.00
021510200200	International Fund for Agriculture	170,000,000.00	170,000,000.00	-	-	0.0%	170,000,000.00
021510200300	Nigeria CARES- Fadama Programme	7,933,260,500.00	1,333,260,500.00	-	-	0.0%	1,333,260,500.00
021511000100	Fertilizer and Agricultral Supplies Company	98,000,000.00	98,000,000.00	-	-	0.0%	98,000,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
022000000000	Ministry of Finance	3,450,000,000.00	1,193,190,000.00	480,247,111.37	794,656,611.37	66.6%	398,533,388.63
022000100100	Ministry of Finance	3,130,000,000.00	873,190,000.00	254,498,000.00	522,662,500.00	59.9%	350,527,500.00
022000800100	Board of Internal Revenue	320,000,000.00	320,000,000.00	225,749,111.37	271,994,111.37	85.0%	48,005,888.63
022200000000	Ministry of Commerce and Industry	4,892,500,000.00	1,349,500,000.00	713,589,418.45	880,457,387.45	65.2%	469,042,612.55
022200100100	Ministry of Commerce and Industry	874,500,000.00	874,500,000.00	629,616,918.45	796,484,887.45	91.1%	78,015,112.55
022205100100	Sokoto State SME Development Agency	3,943,000,000.00	400,000,000.00	83,972,500.00	83,972,500.00	21.0%	316,027,500.00
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	4,813,466,470.00	4,863,466,470.00	609,402,708.81	1,809,479,214.43	37.2%	3,053,987,255.57
022800100100	Ministry of Science and Technology	4,813,466,470.00	4,863,466,470.00	609,402,708.81	1,809,479,214.43	37.2%	3,053,987,255.57
027900000000	Ministry of Innovation and Digital Economy	1,144,900,000.00	1,460,900,000.00	42,000,000.00	314,689,808.38	21.5%	1,146,210,191.62
027900100100	Ministry of Innovation and Digital Economy	1,144,900,000.00	1,460,900,000.00	42,000,000.00	314,689,808.38	21.5%	1,146,210,191.62
023100000000	Ministry of Energy and Petroleum Resources	8,885,000,000.00	4,835,000,000.00	32,633,440.00	162,299,571.18	3.4%	4,672,700,428.82
023100100100	Ministry of Energy and Petroleum Resources	6,985,000,000.00	3,585,000,000.00	-	98,840,371.18	2.8%	3,486,159,628.82
023100100200	Department for Rural Electrification	1,900,000,000.00	1,250,000,000.00	32,633,440.00	63,459,200.00	5.1%	1,186,540,800.00
023400000000	Ministry of Works	58,713,336,180.17	28,536,336,180.17	3,347,998,438.94	12,008,651,719.77	42.1%	16,527,684,460.40
023400100100	Ministry of Works	32,820,000,000.00	18,643,000,000.00	800,036,406.64	3,926,632,150.07	21.1%	14,716,367,849.93
023400400100	Sokoto Road Maintenance Agency	400,000,000.00	400,000,000.00	26,167,876.00	155,717,876.00	38.9%	244,282,124.00
023405700100	Department for Rural Roads	25,493,336,180.17	9,493,336,180.17	2,521,794,156.30	7,926,301,693.70	83.5%	1,567,034,486.47
022900000000	Ministry of Transport	3,520,000,000.00	41,920,000,000.00	12,369,431,644.37	24,706,676,732.48	58.9%	17,213,323,267.52
022900100100	Ministry of Transport	3,520,000,000.00	41,920,000,000.00	12,369,431,644.37	24,706,676,732.48	58.9%	17,213,323,267.52
023600000000	Ministry of Culture & Tourism	761,000,000.00	761,000,000.00	82,211,230.74	82,211,230.74	10.8%	678,788,769.26
023600100100	Ministry of Culture & Tourism	761,000,000.00	761,000,000.00	82,211,230.74	82,211,230.74	10.8%	678,788,769.26
023800000000	Ministry of Budget and Economic Planning	1,984,090,000.00	1,800,090,000.00	170,000,000.00	213,873,300.00	11.9%	1,586,216,700.00
023800100100	Ministry of Budget and Economic Planning	1,484,090,000.00	1,300,090,000.00	170,000,000.00	213,873,300.00	16.5%	1,086,216,700.00
023800400100	State Bureau of Statistics	150,000,000.00	150,000,000.00	-	-	0.0%	150,000,000.00
023800700100	Office of the Special Adviser on Economic Matters	350,000,000.00	350,000,000.00	-	-	0.0%	350,000,000.00
023300000000	Ministry of Solid Minerals and Natural Resources	283,500,000.00	283,500,000.00	250,430,000.00	270,430,000.00	95.4%	13,070,000.00
023300100100	Ministry of Solid Minerals and Natural Resources	283,500,000.00	283,500,000.00	250,430,000.00	270,430,000.00	95.4%	13,070,000.00
025200000000	Ministry of Water Resources	17,875,071,174.39	23,555,071,174.39	648,604,580.88	11,907,381,412.31	50.6%	11,647,689,762.08
025200100100	Ministry of Water Resources	3,196,403,748.00	9,876,403,748.00	-	5,268,221,793.88	53.3%	4,608,181,954.12
025210200100	Water Board	11,453,667,426.39	11,453,667,426.39	362,755,202.76	6,129,151,240.31	53.5%	5,324,516,186.08
025210300100	Rural Water and Sanitation Agency	425,000,000.00	425,000,000.00	-	28,474,000.00	6.7%	396,526,000.00
025210400100	Department for Rural Water	2,800,000,000.00	1,800,000,000.00	285,849,378.12	481,534,378.12	26.8%	1,318,465,621.88
025300000000	Ministry of Lands and Housing	46,958,484,620.75	72,174,728,976.59	18,670,210,759.59	51,567,018,467.68	71.4%	20,607,710,508.91
025300100100	Min of Lands and Housing	44,917,984,620.75	70,584,228,976.59	18,620,027,759.59	51,459,520,917.40	72.9%	19,124,708,059.19
025300300100	Surveyor General Office	346,500,000.00	346,500,000.00	-	-	0.0%	346,500,000.00
025300400100	Sokoto State Housing Cooperation	780,000,000.00	330,000,000.00	-	14,638,550.28	4.4%	315,361,449.72
025300500100	Sokoto Urban & Reg. Planning Department	914,000,000.00	914,000,000.00	50,183,000.00	92,859,000.00	10.2%	821,141,000.00
026800000000	Ministry of Animals and Fisheries Development	6,835,316,121.89	5,230,316,121.89	190,082,277.08	2,304,551,264.34	44.1%	2,925,764,857.55
026800100100	Ministry of Animals and Fisheries Development	6,263,316,121.89	4,658,316,121.89	168,907,649.70	2,250,256,636.96	48.3%	2,408,059,484.93
026800200100	Livestock Development Programme	272,000,000.00	272,000,000.00	10,704,627.38	43,824,627.38	16.1%	228,175,372.62
026800300100	Poultry Development Agency	300,000,000.00	300,000,000.00	10,470,000.00	10,470,000.00	3.5%	289,530,000.00
028900000000	Ministry for Skills Acquisition and Entrepreneurship Development	1,200,000,000.00	1,200,000,000.00	-	30,500,000.00	2.5%	1,169,500,000.00
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	1,200,000,000.00	1,200,000,000.00	-	30,500,000.00	2.5%	1,169,500,000.00
030000000000	Law and Justice	5,607,513,600.00	4,807,513,600.00	79,676,557.75	905,853,254.10	18.8%	3,901,660,345.90
031800000000	State Judiciary	3,130,343,600.00	2,330,343,600.00	-	35,000,000.00	1.5%	2,295,343,600.00
031801100100	JUDICIAL SERVICE COMMISSION	300,000,000.00	300,000,000.00	-	20,000,000.00	6.7%	280,000,000.00
031805100100	State High Court	1,785,343,600.00	1,385,343,600.00	-	-	0.0%	1,385,343,600.00
031805500100	Shari'a Court of Appeal	1,045,000,000.00	645,000,000.00	-	15,000,000.00	2.3%	630,000,000.00

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
032600000000	Ministry of Justice	2,477,170,000.00	2,477,170,000.00	79,676,557.75	870,853,254.10	35.29%	1,606,316,745.90
032600100100	Ministry of Justice	1,750,000,000.00	1,750,000,000.00	-	791,176,696.35	45.2%	958,823,303.65
032600200100	Law Reform Commission	305,170,000.00	305,170,000.00	-	-	0.0%	305,170,000.00
032600600500	Sokoto College of Legal & Islamic St.	350,000,000.00	350,000,000.00	79,676,557.75	79,676,557.75	22.8%	270,323,442.25
032600700500	Tenancy Control and Safety of Person Commission	72,000,000.00	72,000,000.00	-	-	0.0%	72,000,000.00
050000000000	Social Sector	125,290,055,523.65	103,343,451,054.96	10,141,885,315.73	38,427,024,356.02	37.2%	64,916,426,698.94
051300000000	Ministry of Youth and Sports Development	2,480,323,681.00	3,030,323,681.00	46,235,450.00	282,849,591.67	9.3%	2,747,474,089.33
051300100100	Ministry of Youth and Sports Development	2,080,323,681.00	2,630,323,681.00	-	4,650,000.00	0.2%	2,625,673,681.00
051300300100	Commission for Persons Living With Disabilities	400,000,000.00	400,000,000.00	46,235,450.00	278,199,591.67	69.5%	121,800,408.33
051400000000	Ministry for Women Affairs	7,671,513,620.00	5,656,116,120.00	-	361,803,181.25	6.4%	5,294,312,938.75
051400100100	Ministry for Women Affairs	7,671,513,620.00	5,656,116,120.00	-	361,803,181.25	6.4%	5,294,312,938.75
051700000000	Ministry of Education	44,191,025,780.26	40,501,725,780.26	5,534,477,029.83	22,832,197,176.51	56.4%	17,669,528,603.75
051700100100	Ministry for Basic Education	29,250,087,353.75	24,540,787,353.75	1,698,626,724.11	16,938,852,358.56	69.0%	7,601,934,995.19
051700260100	Sultan Maccido Institute for Qur'ani & General Studies	4,321,801,000.00	4,841,801,000.00	-	1,503,514,451.08	31.1%	3,338,286,548.92
051700300100	State Universal Basic Education Board (SUBEB)	8,415,452,719.51	8,915,452,719.51	3,718,162,932.45	3,908,806,932.45	43.8%	5,006,645,787.06
051701000100	State Agency for Mass Education	163,680,900.00	163,680,900.00	14,044,280.00	163,680,900.00	100.0%	-
051701100100	State Agency for Normadic Education1	228,422,807.00	228,422,807.00	21,237,093.27	88,796,745.52	38.9%	139,626,061.48
051700800100	State Library Board	261,581,000.00	261,581,000.00	16,300,000.00	99,489,788.90	38.0%	162,091,211.10
051705700100	Female Education Board	670,000,000.00	670,000,000.00	-	8,250,000.00	1.2%	661,750,000.00
051705800100	Arabic and Islamic Education Commission	880,000,000.00	880,000,000.00	66,106,000.00	120,806,000.00	13.7%	759,194,000.00
056900000000	Ministry for Higher Education	6,601,339,750.89	6,707,032,782.20	891,196,337.08	2,679,229,618.46	39.9%	4,027,803,163.74
056900100100	Ministry for Higher Education	955,000,000.00	1,084,400,000.00	130,475,704.38	581,733,741.61	53.6%	502,666,258.39
056900200100	Sokoto State Polytechnic	320,000,000.00	651,057,279.76	59,345,600.00	624,601,928.76	95.9%	26,455,351.00
056900300100	Shehu Shagari Collage of Education Sokoto	975,200,000.00	970,435,751.55	85,000,000.00	444,369,150.33	45.8%	526,066,601.22
056900400100	Sokoto State University	1,114,049,750.89	1,114,049,750.89	324,705,662.24	396,705,662.24	35.6%	717,344,088.65
056900500100	State college of basic and remedial studies	1,601,000,000.00	1,651,000,000.00	97,756,470.46	424,204,485.52	25.7%	1,226,795,514.48
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	1,589,000,000.00	1,189,000,000.00	193,912,900.00	207,614,650.00	17.5%	981,385,350.00
052100000000	Ministry of Health	36,255,451,691.50	25,945,451,691.50	1,389,245,892.18	3,191,797,341.81	12.3%	22,753,654,349.69
052100100100	Ministry of Health	21,567,683,712.80	13,757,683,712.80	974,928,658.96	2,569,325,863.09	18.7%	11,188,357,849.71
052100200100	Sokoto State contributory health care mgt agency	152,000,000.00	152,000,000.00	-	-	0.0%	152,000,000.00
052100300100	Primary Health Care Development Agency	11,920,018,880.00	9,420,018,880.00	414,317,233.22	472,270,934.72	5.0%	8,947,747,945.28
052102600100	Specialist Hospital	848,749,098.70	848,749,098.70	-	-	0.0%	848,749,098.70
052104100100	Orthopedic Hospital Wamakko	155,000,000.00	155,000,000.00	-	-	0.0%	155,000,000.00
052110400100	College of Nursing Sciences	615,000,000.00	615,000,000.00	-	121,937,000.00	19.8%	493,063,000.00
052110400200	College of Nursing Sciences, Tambuwal	515,000,000.00	515,000,000.00	-	-	0.0%	515,000,000.00
052110600100	Sultan AbdulRahman College of H/Tech.	482,000,000.00	482,000,000.00	-	28,263,544.00	5.9%	453,736,456.00
053500000000	Ministry of Environment	23,077,401,000.00	17,548,401,000.00	2,266,944,912.47	8,840,789,132.15	50.4%	8,707,611,867.85
053500100100	Ministry of Environment	18,193,870,000.00	15,364,870,000.00	1,991,217,840.52	7,348,567,752.08	47.8%	8,016,302,247.92
053500200100	Parks and Gardens Agency	4,883,531,000.00	2,183,531,000.00	275,727,071.95	1,492,221,380.07	68.3%	691,309,619.93
055100000000	Ministry for Local Government and Chieftancy	213,000,000.00	213,000,000.00	-	-	0.0%	213,000,000.00
055100100100	Ministry for Local Government and Chieftancy	213,000,000.00	213,000,000.00	-	-	0.0%	213,000,000.00
055600000000	Ministry of Social Welfare & Community Development	4,800,000,000.00	3,741,400,000.00	13,785,694.17	238,358,314.17	6.4%	3,503,041,685.83
055600100100	Ministry of Humanitarian Affairs & Social Welfare	4,800,000,000.00	3,741,400,000.00	13,785,694.17	238,358,314.17	6.4%	3,503,041,685.83

Table 8: Other Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Other Expenditure	29,523,763,038.39	31,198,763,038.39	9,752,869,982.40	26,630,693,378.84	85.4%	4,568,069,659.55
01000000000	Administration Sector	3,524,300,000.00	5,224,300,000.00	571,000,000.00	4,901,997,765.00	93.8%	322,302,235.00
01110000000	Government House	3,000,000.00	3,000,000.00	-	2,000,000.00	66.7%	1,000,000.00
011100100200	Office of the Deputy Governor	3,000,000.00	3,000,000.00	-	2,000,000.00	66.7%	1,000,000.00
01610000000	Office of the SSG	3,200,000,000.00	4,900,000,000.00	571,000,000.00	4,899,997,765.00	100.0%	2,235.00
016100100100	SSGS Office	3,200,000,000.00	4,900,000,000.00	571,000,000.00	4,899,997,765.00	100.0%	2,235.00
01490000000	Local Government Service Commission	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
014903500100	Local Government Pension Board	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
01240000000	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
01720000000	Ministry for Religious Affairs	19,300,000.00	19,300,000.00	-	-	0.0%	19,300,000.00
017200700100	ZAKAT and Endowment Commission (WAQF)	19,300,000.00	19,300,000.00	-	-	0.0%	19,300,000.00
02000000000	Economic Sector	24,328,463,038.39	24,328,463,038.39	8,310,695,342.40	20,505,781,582.84	84.3%	3,822,681,455.55
02200000000	Ministry of Finance	23,969,363,038.39	23,969,363,038.39	8,254,035,557.40	20,212,761,006.44	84.3%	3,756,602,031.95
022000100100	Ministry of Finance	23,969,363,038.39	23,969,363,038.39	8,254,035,557.40	20,212,761,006.44	84.3%	3,756,602,031.95
02280000000	Ministry of Science and Technology	359,100,000.00	359,100,000.00	56,659,785.00	293,020,576.40	81.6%	66,079,423.60
022800100100	Ministry of Science and Technology	359,100,000.00	359,100,000.00	56,659,785.00	293,020,576.40	81.6%	66,079,423.60
03000000000	Law and Justice	30,000,000.00	30,000,000.00	5,000,000.00	30,000,000.00	100.0%	-
03180000000	State Judiciary	30,000,000.00	30,000,000.00	5,000,000.00	30,000,000.00	100.0%	-
031805500100	Shari'a Court of Appeal	30,000,000.00	30,000,000.00	5,000,000.00	30,000,000.00	100.0%	-
05000000000	Social Sector	1,641,000,000.00	1,616,000,000.00	866,174,640.00	1,192,914,031.00	73.8%	423,085,969.00
05130000000	Ministry of Youth and Sports Development	30,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
051300100100	Ministry of Youth and Sports Development	30,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
05170000000	Ministry of Education	1,600,500,000.00	1,600,500,000.00	865,674,640.00	1,190,914,031.00	74.4%	409,585,969.00
051700100100	Ministry for Basic Education	1,600,000,000.00	1,600,000,000.00	865,674,640.00	1,190,414,031.00	74.4%	409,585,969.00
051705800100	Arabic and Islamic Education Commission	500,000.00	500,000.00	-	500,000.00	100.0%	-
05510000000	Ministry for Local Government and Chieftancy	10,500,000.00	10,500,000.00	500,000.00	2,000,000.00	19.0%	8,500,000.00
055100100100	Ministry for Local Government and Chieftancy	10,500,000.00	10,500,000.00	500,000.00	2,000,000.00	19.0%	8,500,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	526,882,142,484.39	526,882,142,484.39	95,055,057,417.61	322,709,845,324.62	61.2%	204,172,297,159.77
2	EXPENDITURES	526,882,142,484.39	526,882,142,484.39	95,055,057,417.61	322,709,845,324.62	61.2%	204,172,297,159.77
21	PERSONNEL COST	64,711,091,739.44	61,211,091,739.44	7,863,693,486.17	58,650,588,471.32	95.8%	2,560,503,268.12
2101	SALARY	49,072,964,248.44	49,072,964,248.44	6,082,824,354.33	46,588,131,775.24	94.9%	2,484,832,473.20
210101	SALARIES AND WAGES	49,072,964,248.44	49,072,964,248.44	6,082,824,354.33	46,588,131,775.24	94.9%	2,484,832,473.20
21010101	SALARY	48,861,947,059.84	48,861,947,059.84	6,060,225,381.65	46,479,019,835.03	95.1%	2,382,927,224.81
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	211,017,188.60	211,017,188.60	22,598,972.68	109,111,940.21	51.7%	101,905,248.39
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	145,620,000.00	145,620,000.00	57,356,440.16	113,796,462.37	78.1%	31,823,537.63
210201	ALLOWANCES	118,260,000.00	118,260,000.00	52,105,000.00	105,699,000.00	89.4%	12,561,000.00
21020101	NON REGULAR ALLOWANCES	118,260,000.00	118,260,000.00	52,105,000.00	105,699,000.00	89.4%	12,561,000.00
210202	SOCIAL CONTRIBUTIONS	27,360,000.00	27,360,000.00	5,251,440.16	8,097,462.37	29.6%	19,262,537.63
21020201	NHIS CONTRIBUTION	12,960,000.00	12,960,000.00	-	-	0.0%	12,960,000.00
21020202	CONTRIBUTORY PENSION	14,400,000.00	14,400,000.00	5,251,440.16	8,097,462.37	56.2%	6,302,537.63
2103	SOCIAL BENEFITS	15,492,507,491.00	11,992,507,491.00	1,723,512,691.68	11,948,660,233.71	99.6%	43,847,257.29
210301	SOCIAL BENEFITS	15,492,507,491.00	11,992,507,491.00	1,723,512,691.68	11,948,660,233.71	99.6%	43,847,257.29
21030101	GRATUITY	9,121,675,510.00	7,121,675,510.00	7,121,675,510.00	7,121,675,510.00	100.0%	-
21030102	PENSION	5,670,831,981.00	4,170,831,981.00	344,837,181.68	4,169,984,723.71	100.0%	847,257.29
21030103	DEATH BENEFITS	700,000,000.00	700,000,000.00	657,000,000.00	657,000,000.00	93.9%	43,000,000.00
22	OTHER RECURRENT COSTS	114,687,010,390.70	111,864,820,390.70	27,878,011,399.40	83,859,108,252.00	75.0%	28,005,712,138.70
2202	OVERHEAD COST	85,163,247,352.31	80,666,057,352.31	18,125,141,417.00	57,228,414,873.16	70.9%	23,437,642,479.15
220201	TRAVEL & TRANSPORT - GENERAL	9,304,683,992.05	9,917,683,992.05	1,289,435,104.00	5,517,015,923.20	55.6%	4,400,668,068.85
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	4,044,562,318.05	3,992,562,318.05	486,879,954.00	2,508,453,058.00	62.8%	1,484,109,260.05
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,749,121,674.00	3,442,121,674.00	402,588,400.00	1,523,275,892.20	44.3%	1,918,845,781.80
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,087,000,000.00	2,087,000,000.00	269,016,750.00	1,259,436,973.00	60.3%	827,563,027.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	424,000,000.00	396,000,000.00	130,950,000.00	225,850,000.00	57.0%	170,150,000.00
220202	UTILITIES - GENERAL	787,408,000.00	787,408,000.00	43,039,325.87	507,296,825.87	64.4%	280,111,174.13
22020201	ELECTRICITY CHARGES	462,470,000.00	462,470,000.00	9,488,000.00	394,288,000.00	85.3%	68,182,000.00
22020202	TELEPHONE CHARGES	74,588,000.00	74,588,000.00	5,023,000.00	31,023,000.00	41.6%	43,565,000.00
22020203	INTERNET ACCESS CHARGES	145,350,000.00	145,350,000.00	12,391,325.87	58,676,325.87	40.4%	86,673,674.13
22020204	SATELLITE BROADCASTING ACCESS CHARGES	4,000,000.00	4,000,000.00	1,000,000.00	3,000,000.00	75.0%	1,000,000.00
22020205	WATER RATES	5,600,000.00	5,600,000.00	217,500.00	290,000.00	5.2%	5,310,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	95,400,000.00	95,400,000.00	14,919,500.00	20,019,500.00	21.0%	75,380,500.00
220203	MATERIALS & SUPPLIES - GENERAL	9,978,044,891.20	9,922,635,891.20	950,777,342.91	5,842,739,640.91	58.9%	4,079,896,250.29
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,620,238,591.20	1,685,238,591.20	295,264,175.00	977,267,078.00	58.0%	707,971,513.20
22020302	BOOKS	424,335,400.00	424,335,400.00	40,290,500.00	202,924,500.00	47.8%	221,410,900.00
22020303	NEWSPAPERS	5,500,000.00	5,500,000.00	1,600,000.00	2,900,000.00	52.7%	2,600,000.00
22020304	MAGAZINES & PERIODICALS	30,651,500.00	30,651,500.00	5,000,000.00	13,743,610.00	44.8%	16,907,890.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	552,306,000.00	549,306,000.00	113,232,000.00	369,713,500.00	67.3%	179,592,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	294,000,000.00	294,000,000.00	64,885,000.00	107,305,000.00	36.5%	186,695,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	918,120,000.00	918,120,000.00	137,155,667.91	582,055,417.91	63.4%	336,064,582.09
22020308	FIELD & CAMPING MATERIALS SUPPLIES	184,000,000.00	84,000,000.00	1,000,000.00	1,000,000.00	1.2%	83,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	182,340,000.00	214,931,000.00	17,000,000.00	129,280,000.00	60.1%	85,651,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	297,100,000.00	297,100,000.00	24,489,000.00	176,060,000.00	59.3%	121,040,000.00

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	3,659,453,400.00	3,609,453,400.00	250,861,000.00	1,470,490,535.00	40.7%	2,138,962,865.00
22020312	PAYMENT OF EXAMINATION FEES	1,810,000,000.00	1,810,000,000.00	-	1,810,000,000.00	100.0%	-
220204	MAINTENANCE SERVICES - GENERAL	8,617,263,933.48	7,013,263,933.48	850,523,330.00	4,435,275,755.25	63.2%	2,577,988,178.23
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,736,197,000.00	1,631,197,000.00	267,059,180.00	967,923,806.25	59.3%	663,273,193.75
22020402	MAINTENANCE OF OFFICE FURNITURE	1,318,645,910.00	1,199,645,910.00	165,610,500.00	692,061,800.00	57.7%	507,584,110.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	733,860,000.00	733,860,000.00	134,335,900.00	417,085,900.00	56.8%	316,774,100.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,246,038,605.73	1,213,038,605.73	93,848,200.00	1,006,721,549.00	83.0%	206,317,056.73
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,562,396,250.75	1,645,396,250.75	134,243,000.00	985,087,600.00	59.9%	660,308,650.75
22020406	OTHER MAINTENANCE SERVICES	473,976,167.00	443,976,167.00	20,562,350.00	237,430,900.00	53.5%	206,545,267.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	42,500,000.00	42,500,000.00	31,264,200.00	31,264,200.00	73.6%	11,235,800.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,500,000,000.00	100,000,000.00	3,600,000.00	97,700,000.00	97.7%	2,300,000.00
22020413	MINOR ROAD MAINTENANCE	3,650,000.00	3,650,000.00	-	-	0.0%	3,650,000.00
220205	TRAINING - GENERAL	3,367,405,240.00	3,367,405,240.00	741,048,558.00	1,659,326,363.00	49.3%	1,708,078,877.00
22020501	LOCAL TRAINING	2,698,825,240.00	2,698,825,240.00	623,581,610.00	1,468,269,415.00	54.4%	1,230,555,825.00
22020502	INTERNATIONAL TRAINING	668,580,000.00	668,580,000.00	117,466,948.00	191,056,948.00	28.6%	477,523,052.00
220206	OTHER SERVICES - GENERAL	10,872,132,560.00	11,072,132,560.00	3,808,808,750.00	10,404,868,990.00	94.0%	667,263,570.00
22020601	SECURITY SERVICES	5,187,867,500.00	5,187,867,500.00	820,211,450.00	5,069,883,220.00	97.7%	117,984,280.00
22020602	OFFICE RENT	50,445,000.00	50,445,000.00	50,000,000.00	50,000,000.00	99.1%	445,000.00
22020603	RESIDENTIAL RENT	50,000,000.00	250,000,000.00	248,359,900.00	248,359,900.00	99.3%	1,640,100.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5,500,000,000.00	5,500,000,000.00	2,673,060,000.00	4,988,923,770.00	90.7%	511,076,230.00
22020605	CLEANING & FUMIGATION SERVICES	83,820,060.00	83,820,060.00	17,177,400.00	47,702,100.00	56.9%	36,117,960.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	16,197,130,100.70	11,517,349,100.70	4,471,420,478.16	10,912,665,615.45	94.7%	604,683,485.25
22020701	FINANCIAL CONSULTING	15,211,703,044.97	9,208,513,044.97	4,210,572,900.28	9,027,352,699.57	98.0%	181,160,345.40
22020702	INFORMATION TECHNOLOGY CONSULTING	423,737,000.00	423,737,000.00	90,256,801.88	229,376,801.88	54.1%	194,360,198.12
22020703	LEGAL SERVICES	177,240,055.73	177,240,055.73	8,900,000.00	156,208,000.00	88.1%	21,032,055.73
22020704	ENGINEERING SERVICES	33,000,000.00	109,000,000.00	75,000,000.00	76,100,000.00	69.8%	32,900,000.00
22020706	SURVEYING SERVICES	127,900,000.00	77,900,000.00	1,000,000.00	40,952,500.00	52.6%	36,947,500.00
22020707	AGRICULTURAL CONSULTING	6,050,000.00	1,306,050,000.00	6,950,000.00	1,297,834,838.00	99.4%	8,215,162.00
22020708	MEDICAL CONSULTING	142,500,000.00	139,909,000.00	70,740,776.00	76,840,776.00	54.9%	63,068,224.00
22020709	HUMANITARIAN AND SKILLS ACQUISITION CONSULTING	75,000,000.00	75,000,000.00	8,000,000.00	8,000,000.00	10.7%	67,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	3,039,610,359.23	2,899,610,359.23	552,696,842.30	2,058,157,560.00	71.0%	841,452,799.23
22020801	MOTOR VEHICLE FUEL COST	1,003,206,600.00	1,003,206,600.00	177,598,000.00	777,198,000.00	77.5%	226,008,600.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	98,000,000.00	98,000,000.00	-	63,060,000.00	64.3%	34,940,000.00
22020803	PLANT / GENERATOR FUEL COST	1,938,403,759.23	1,798,403,759.23	375,098,842.30	1,217,899,560.00	67.7%	580,504,199.23
220209	FINANCIAL CHARGES - GENERAL	466,350,000.00	346,350,000.00	132,486,289.29	132,880,757.78	38.4%	213,469,242.22
22020901	BANK CHARGES (OTHER THAN INTEREST)	165,350,000.00	145,350,000.00	32,486,289.29	32,880,757.78	22.6%	112,469,242.22
22020902	INSURANCE PREMIUM	301,000,000.00	201,000,000.00	100,000,000.00	100,000,000.00	49.8%	101,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	22,533,218,275.65	23,822,218,275.65	5,284,905,396.47	15,758,187,441.70	66.1%	8,064,030,833.95
22021001	REFRESHMENT & MEALS	150,044,700.65	150,044,700.65	17,554,900.00	102,866,400.00	68.6%	47,178,300.65
22021002	HONORARIUM & SITTING ALLOWANCE	412,257,500.00	452,257,500.00	61,750,000.00	140,800,000.00	31.1%	311,457,500.00
22021003	PUBLICITY & ADVERTISEMENTS	1,412,533,415.00	1,912,533,415.00	317,948,890.00	1,130,089,239.90	59.1%	782,444,175.10
22021004	MEDICAL EXPENSES-LOCAL	309,283,415.00	359,283,415.00	36,395,000.00	230,195,000.00	64.1%	129,088,415.00
22021006	POSTAGES & COURIER SERVICES	23,522,000.00	23,522,000.00	2,000,000.00	2,000,000.00	8.5%	21,522,000.00
22021007	WELFARE PACKAGES	14,292,236,015.00	14,884,236,015.00	3,746,810,920.47	11,096,585,283.57	74.6%	3,787,650,731.43
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	151,942,000.00	151,942,000.00	1,500,000.00	16,500,000.00	10.9%	135,442,000.00
22021009	SPORTING ACTIVITIES	373,860,000.00	398,860,000.00	115,753,000.00	316,828,500.00	79.4%	82,031,500.00
22021010	DIRECT TEACHING & LABORATORY COST	312,820,000.00	312,820,000.00	72,310,200.00	238,283,754.50	76.2%	74,536,245.50
22021014	BUDGET EXPENSES	121,635,230.00	121,635,230.00	34,000,000.00	57,520,000.00	47.3%	64,115,230.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	250,000,000.00	250,000,000.00	36,351,636.00	181,432,140.00	72.6%	68,567,860.00
22021020	FOREIGN SCHOLARSHIP SCHEME	2,600,000,000.00	2,600,000,000.00	247,056,110.00	400,881,610.00	15.4%	2,199,118,390.00
22021021	SPECIAL DAYS/CELEBRATIONS	308,084,000.00	308,084,000.00	29,600,000.00	116,300,000.00	37.7%	191,784,000.00
22021022	Statistical Operations	30,000,000.00	112,000,000.00	8,500,000.00	8,500,000.00	7.6%	103,500,000.00
22021023	Management of Development Assistance	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
22021024	Supervision and Monitoring of Capital Projects	60,000,000.00	60,000,000.00	1,000,000.00	27,000,000.00	45.0%	33,000,000.00
22021025	Domestic Scholarship	1,700,000,000.00	1,700,000,000.00	556,374,740.00	1,692,405,513.73	99.6%	7,594,486.27

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2203	LOANS AND ADVANCES	35,000,000.00	35,000,000.00	5,000,000.00	32,000,000.00	91.4%	3,000,000.00
220301	STAFF LOANS & ADVANCES	35,000,000.00	35,000,000.00	5,000,000.00	32,000,000.00	91.4%	3,000,000.00
22030101	MOTOR CYCLE ADVANCES	5,000,000.00	5,000,000.00	-	2,000,000.00	40.0%	3,000,000.00
22030106	MOTOR VEHICLE ADVANCE	30,000,000.00	30,000,000.00	5,000,000.00	30,000,000.00	100.0%	-
2204	GRANTS AND CONTRIBUTIONS GENERAL	3,560,300,000.00	5,235,300,000.00	571,500,000.00	4,902,497,765.00	93.6%	332,802,235.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	3,560,300,000.00	5,235,300,000.00	571,500,000.00	4,902,497,765.00	93.6%	332,802,235.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	15,300,000.00	15,300,000.00	-	-	0.0%	15,300,000.00
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	40,500,000.00	15,500,000.00	500,000.00	2,000,000.00	12.9%	13,500,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	700,000,000.00	200,000,000.00	15,000,000.00	200,000,000.00	100.0%	-
22040109	GRANTS TO COMMUNITIES/NGOS	2,504,500,000.00	4,704,500,000.00	556,000,000.00	4,700,497,765.00	99.9%	4,002,235.00
2205	SUBSIDIES GENERAL	1,959,100,000.00	1,959,100,000.00	922,334,425.00	1,483,434,607.40	75.7%	475,665,392.60
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	1,959,100,000.00	1,959,100,000.00	922,334,425.00	1,483,434,607.40	75.7%	475,665,392.60
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	1,959,100,000.00	1,959,100,000.00	922,334,425.00	1,483,434,607.40	75.7%	475,665,392.60
2206	PUBLIC DEBT CHARGES	23,969,363,038.39	23,969,363,038.39	8,254,035,557.40	20,212,761,006.44	84.3%	3,756,602,031.95
220601	FOREIGN INTEREST / DISCOUNT	3,100,564,000.58	3,100,564,000.58	11,236,168.90	51,317,556.37	1.7%	3,049,246,444.21
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	3,100,564,000.58	3,100,564,000.58	11,236,168.90	51,317,556.37	1.7%	3,049,246,444.21
220602	DOMESTIC INTEREST / DISCOUNT	2,676,117,733.05	2,676,117,733.05	165,000,000.00	2,673,729,043.54	99.9%	2,388,689.51
22060201	DOMESTIC INTEREST /DISCOUNT - SHORT TERM BORROWINGS	2,676,117,733.05	2,676,117,733.05	165,000,000.00	2,673,729,043.54	99.9%	2,388,689.51
220603	FOREIGN PRINCIPAL	3,000,000,000.00	3,000,000,000.00	732,940,996.13	3,364,952,106.94	112.2%	- 364,952,106.94
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	3,000,000,000.00	3,000,000,000.00	732,940,996.13	3,364,952,106.94	112.2%	- 364,952,106.94
220604	DOMESTIC PRINCIPAL	15,192,681,304.76	15,192,681,304.76	7,344,858,392.37	14,122,762,299.59	93.0%	1,069,919,005.17
22060401	DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS	10,061,002,304.76	10,061,002,304.76	4,059,073,228.44	9,336,838,125.77	92.8%	724,164,178.99
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	5,131,679,000.00	5,131,679,000.00	3,285,785,163.93	4,785,924,173.82	93.3%	345,754,826.18
23	CAPITAL EXPENDITURE	347,484,040,354.25	353,806,230,354.25	59,313,352,532.04	180,200,148,601.30	50.9%	173,606,081,752.95
2301	FIXED ASSETS PURCHASED	57,090,587,556.07	99,073,585,056.07	16,986,889,423.75	49,040,818,050.23	49.5%	50,032,767,005.84
230101	PURCHASE OF FIXED ASSETS - GENERAL	57,090,587,556.07	99,073,585,056.07	16,986,889,423.75	49,040,818,050.23	49.5%	50,032,767,005.84
23010101	PURCHASE / ACQUISITION OF LAND	425,000,000.00	425,000,000.00	-	-	0.0%	425,000,000.00
23010102	PURCHASE OF OFFICE BUILDINGS	80,000,000.00	430,000,000.00	-	78,263,544.00	18.2%	351,736,456.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	750,000,000.00	750,000,000.00	-	649,999,999.64	86.7%	100,000,000.36
23010104	PURCHASE MOTOR CYCLES	1,725,700,000.00	2,325,700,000.00	57,204,380.07	358,873,280.07	15.4%	1,966,826,719.93
23010105	PURCHASE OF MOTOR VEHICLES	10,009,490,313.62	14,985,487,813.62	2,122,325,999.37	8,726,330,317.00	58.2%	6,259,157,496.62
23010106	PURCHASE OF VANS	298,000,000.00	298,000,000.00	-	-	0.0%	298,000,000.00
23010107	PURCHASE OF TRUCKS	910,000,000.00	1,444,000,000.00	654,000,000.00	1,125,939,891.31	78.0%	318,060,108.69
23010108	PURCHASE OF BUSES	3,180,000,000.00	3,020,000,000.00	-	-	0.0%	3,020,000,000.00
23010109	PURCHASE OF SEA BOATS	250,000,000.00	250,000,000.00	-	6,050,000.00	2.4%	243,950,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,003,615,196.00	3,073,615,196.00	400,833,064.84	1,474,508,769.76	48.0%	1,599,106,426.24
23010113	PURCHASE OF COMPUTERS	1,582,569,278.45	1,582,569,278.45	77,001,290.00	156,981,290.00	9.9%	1,425,587,988.45
23010114	PURCHASE OF COMPUTER PRINTERS	517,700,000.00	537,700,000.00	-	-	0.0%	537,700,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	46,450,000.00	46,450,000.00	-	-	0.0%	46,450,000.00
23010117	PURCHASE OF SHREDDING MACHINES	26,500,000.00	26,500,000.00	-	-	0.0%	26,500,000.00
23010118	PURCHASE OF SCANNERS	12,260,000.00	12,260,000.00	-	-	0.0%	12,260,000.00
23010119	PURCHASE OF POWER GENERATING SET	2,651,161,000.00	2,251,161,000.00	60,770,362.00	60,770,362.00	2.7%	2,190,390,638.00
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	50,000,000.00	50,000,000.00	-	17,579,000.00	35.2%	32,421,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	6,431,850,307.40	3,831,850,307.40	55,384,399.31	295,610,799.31	7.7%	3,536,239,508.09
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	185,000,000.00	235,000,000.00	-	37,782,000.00	16.1%	197,218,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,914,425,787.60	3,964,425,787.60	386,276,677.33	981,114,544.00	24.7%	2,983,311,243.60
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	885,165,440.00	885,165,440.00	108,220,600.00	121,922,350.00	13.8%	763,243,090.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	158,000,000.00	158,000,000.00	140,500,000.00	149,533,380.00	94.6%	8,466,620.00

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23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,848,300,000.00	4,248,300,000.00	76,252,256.00	2,126,736,046.46	50.1%	2,121,563,953.54
23010128	PURCHASE OF SECURITY EQUIPMENT	937,500,000.00	937,500,000.00	40,000,167.70	104,201,119.90	11.1%	833,298,880.10
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	4,560,400,233.00	4,630,900,233.00	416,755,202.76	1,832,995,202.76	39.6%	2,797,905,030.24
23010130	PURCHASE OF RECREATIONAL FACILITIES	170,000,000.00	170,000,000.00	6,160,780.00	159,447,000.00	93.8%	10,553,000.00
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	-	38,400,000,000.00	12,369,431,644.37	24,706,676,732.48	64.3%	13,693,323,267.52
23010139	PURCHASE OF POVERTY AND EMERGENCY RELIEF MATERIALS	2,700,000,000.00	2,222,500,000.00	5,302,600.00	514,199,368.83	23.1%	1,708,300,631.17
23010140	PURCHASE OF AGRICULTURAL INPUTS	346,000,000.00	446,000,000.00	10,470,000.00	25,590,000.00	5.7%	420,410,000.00
23010142	PURCHASE OF WATER EQUIPMENT	305,500,000.00	7,305,500,000.00	-	5,329,713,052.71	73.0%	1,975,786,947.29
2302	CONSTRUCTION / PROVISION	144,662,746,351.19	140,504,383,738.34	33,276,856,574.36	79,623,779,559.96	56.7%	60,880,604,178.38
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	144,662,746,351.19	140,504,383,738.34	33,276,856,574.36	79,623,779,559.96	56.7%	60,880,604,178.38
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	7,781,464,000.00	14,247,464,000.00	7,679,802,293.71	9,514,357,944.15	66.8%	4,733,106,055.85
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	8,720,013,200.00	1,720,013,200.00	-	59,877,620.00	3.5%	1,660,135,580.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	717,489,750.89	267,489,750.89	39,996,030.27	39,996,030.27	15.0%	227,493,720.62
23020104	CONSTRUCTION / PROVISION OF HOUSING	10,150,000,000.00	30,100,000,000.00	5,485,918,292.85	19,504,891,119.76	64.8%	10,595,108,880.24
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	13,440,309,504.72	12,590,309,504.72	326,448,186.73	5,387,079,166.10	42.8%	7,203,230,338.62
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	9,110,876,478.88	5,460,876,478.88	-	84,931,117.27	1.6%	5,375,945,361.61
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	12,463,170,280.22	14,077,327,559.98	4,732,968,924.31	7,494,243,454.75	53.2%	6,583,084,105.23
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	65,000,000.00	65,000,000.00	-	-	0.0%	65,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	325,000,000.00	225,000,000.00	-	-	0.0%	225,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	918,155,000.00	1,118,155,000.00	-	-	0.0%	1,118,155,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	737,273,371.89	737,273,371.89	-	11,375,000.00	1.5%	725,898,371.89
23020114	CONSTRUCTION / PROVISION OF ROADS	73,504,590,264.59	53,810,834,620.43	14,191,671,655.32	35,535,513,835.71	66.0%	18,275,320,784.72
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	2,090,000,000.00	1,140,000,000.00	22,942,600.63	128,977,643.75	11.3%	1,011,022,356.25
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	2,108,609,000.00	1,653,844,751.55	-	131,961,589.68	8.0%	1,521,883,161.87
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	551,531,000.00	551,531,000.00	-	48,375,000.00	8.8%	503,156,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	66,500,000.00	66,500,000.00	-	-	0.0%	66,500,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	85,000,000.00	85,000,000.00	50,000,000.00	50,000,000.00	58.8%	35,000,000.00
23020124	CONSTRUCTION OF MARKETS/PARKS	300,000,000.00	1,060,000,000.00	593,900,406.17	593,900,406.17	56.0%	466,099,593.83
23020126	CONSTRUCTION/PROVISION OF CEMETERIES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	325,750,900.00	325,750,900.00	57,383,400.00	76,651,400.00	23.5%	249,099,500.00
23020128	CONSTRUCTION/PROVISION OF RELIGIOUS BUILDING	1,197,013,600.00	1,197,013,600.00	95,824,784.37	961,648,232.35	80.3%	235,365,367.65
2303	REHABILITATION / REPAIRS	78,026,711,380.99	61,612,973,993.84	3,782,559,858.50	20,513,868,224.19	33.3%	41,099,105,769.65
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	78,026,711,380.99	61,612,973,993.84	3,782,559,858.50	20,513,868,224.19	33.3%	41,099,105,769.65
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	6,017,404,000.00	2,058,804,000.00	82,211,230.74	446,205,966.25	21.7%	1,612,598,033.75
23030102	REHABILITATION / REPAIRS - ELECTRICITY	6,900,000,000.00	4,200,000,000.00	32,633,440.00	63,459,200.00	1.5%	4,136,540,800.00
23030103	REHABILITATION / REPAIRS - HOUSING	300,000,000.00	320,000,000.00	-	-	0.0%	320,000,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	3,156,713,437.00	2,086,713,437.00	285,849,378.12	374,358,119.29	17.9%	1,712,355,317.71
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	16,297,258,310.00	11,797,258,310.00	1,001,668,892.24	2,254,857,987.48	19.1%	9,542,400,322.52
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	13,946,796,952.99	14,303,796,952.99	841,190,633.37	3,836,190,042.37	26.8%	10,467,606,910.62
23030110	REHABILITATION / REPAIRS - LIBRARIES	96,250,000.00	96,250,000.00	-	26,847,665.90	27.9%	69,402,334.10
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	354,168,681.00	354,168,681.00	-	4,650,000.00	1.3%	349,518,681.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	1,328,400,000.00	5,818,400,000.00	25,416,312.38	4,984,096,812.38	85.7%	834,303,187.62
23030113	REHABILITATION / REPAIRS - ROADS	12,290,000,000.00	5,490,000,000.00	134,367,968.19	1,847,096,624.53	33.6%	3,642,903,375.47
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	781,000,000.00	1,131,000,000.00	-	-	0.0%	1,131,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	5,218,220,000.00	4,844,120,000.00	86,360,694.17	710,272,339.20	14.7%	4,133,847,660.80
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	4,550,000,000.00	1,850,000,000.00	222,872,691.88	1,349,920,000.00	73.0%	500,080,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	540,000,000.00	540,000,000.00	52,500,000.00	52,500,000.00	9.7%	487,500,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	160,500,000.00	113,462,236.53	-	73,462,236.53	64.7%	40,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	300,000,000.00	100,000,000.00	-	-	0.0%	100,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	120,000,000.00	276,537,763.47	166,911,800.00	166,911,800.00	60.4%	109,625,963.47

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
23030128	REHABILITATION/REPAIRS OF RELIGIOUS BUILDING	5,670,000,000.00	6,232,462,612.85	850,576,817.41	4,323,039,430.26	69.4%	1,909,423,182.59
2304	PRESERVATION OF THE ENVIRONMENT	2,650,870,000.00	3,320,870,000.00	652,602,287.50	1,252,379,106.61	37.7%	2,068,490,893.39
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	2,650,870,000.00	3,320,870,000.00	652,602,287.50	1,252,379,106.61	37.7%	2,068,490,893.39
23040101	TREE PLANTING	732,000,000.00	732,000,000.00	-	211,605,840.00	28.9%	520,394,160.00
23040102	EROSION & FLOOD CONTROL	750,000,000.00	770,000,000.00	87,602,287.50	397,708,445.68	51.7%	372,291,554.32
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	1,098,870,000.00	1,748,870,000.00	565,000,000.00	643,064,820.93	36.8%	1,105,805,179.07
23040105	WATER POLLUTION PREVENTION & CONTROL	70,000,000.00	70,000,000.00	-	-	0.0%	70,000,000.00
2305	OTHER CAPITAL PROJECTS	65,053,125,066.00	49,294,417,566.00	4,614,444,387.93	29,769,303,660.31	60.4%	19,525,113,905.69
230501	ACQUISITION OF NON TANGIBLE ASSETS	65,053,125,066.00	49,294,417,566.00	4,614,444,387.93	29,769,303,660.31	60.4%	19,525,113,905.69
23050101	RESEARCH AND DEVELOPMENT	46,493,211,564.00	38,216,551,564.00	3,300,203,839.95	26,078,664,925.07	68.2%	12,137,886,638.93
23050102	COMPUTER SOFTWARE ACQUISITION	4,817,194,250.00	2,177,194,250.00	-	1,902,577,764.26	87.4%	274,616,485.74
23050103	MONITORING AND EVALUATION	3,370,150,000.00	3,206,150,000.00	318,108,035.54	503,801,185.54	15.7%	2,702,348,814.46
23050104	ANNIVERSARIES/CELEBRATIONS	390,000,000.00	290,000,000.00	20,000,000.00	70,749,050.00	24.4%	219,250,950.00
23050108	CAPACITY DEVELOPMENT	1,440,169,252.00	1,390,169,252.00	326,639,052.99	353,840,852.99	25.5%	1,036,328,399.01
23050109	POVERTY REDUCTION PROGRAMME AND PROJECTS	8,492,400,000.00	3,384,002,500.00	19,876,541.00	230,052,964.00	6.8%	3,153,949,536.00
23050110	ACQUISITION OF FINANCIAL ASSETS	50,000,000.00	630,350,000.00	629,616,918.45	629,616,918.45	99.9%	733,081.55

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	526,882,142,484.39	526,882,142,484.39	95,055,057,417.61	322,709,845,324.62	61.2%	204,172,297,159.77
701	GENERAL PUBLIC SERVICES	89,532,080,404.66	97,166,477,904.66	29,544,187,668.74	75,254,911,068.99	77.4%	21,911,566,835.67
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	42,967,747,245.27	35,187,747,245.27	9,122,858,186.53	27,041,693,655.21	76.8%	8,146,053,590.06
70111	EXECUTIVE AND LEGISLATIVE ORGANS	18,617,801,877.11	18,617,801,877.11	2,953,008,394.79	13,454,579,712.26	72.3%	5,163,222,164.85
70112	FINANCIAL AND FISCAL AFFAIRS	24,349,945,368.16	16,569,945,368.16	6,169,849,791.74	13,587,113,942.95	82.0%	2,982,831,425.21
7013	GENERAL SERVICES	21,962,326,929.00	37,591,724,429.00	12,152,681,963.08	27,860,326,457.82	74.1%	9,731,397,971.18
70131	GENERAL PERSONNEL SERVICES	4,424,352,065.78	6,624,352,065.78	342,911,549.41	3,844,538,617.04	58.0%	2,779,813,448.74
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,903,745,935.71	2,719,745,935.71	317,166,326.80	619,230,402.03	22.8%	2,100,515,533.68
70133	OTHER GENERAL SERVICES	14,634,228,927.51	28,247,626,427.51	11,492,604,086.88	23,396,557,438.75	82.8%	4,851,068,988.76
7016	GENERAL PUBLIC SERVICES N.E.C.	592,143,192.00	402,143,192.00	14,111,961.73	138,129,949.53	34.3%	264,013,242.47
70161	GENERAL PUBLIC SERVICES N.E.C.	592,143,192.00	402,143,192.00	14,111,961.73	138,129,949.53	34.3%	264,013,242.47
7017	PUBLIC DEBT TRANSACTIONS	23,969,363,038.39	23,969,363,038.39	8,254,035,557.40	20,212,761,006.44	84.3%	3,756,602,031.95
70171	PUBLIC DEBT TRANSACTIONS	23,969,363,038.39	23,969,363,038.39	8,254,035,557.40	20,212,761,006.44	84.3%	3,756,602,031.95
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	40,500,000.00	15,500,000.00	500,000.00	2,000,000.00	12.9%	13,500,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	40,500,000.00	15,500,000.00	500,000.00	2,000,000.00	12.9%	13,500,000.00
703	PUBLIC ORDER AND SAFETY	24,028,061,432.54	23,728,061,432.54	3,922,219,304.34	16,867,678,353.20	71.1%	6,860,383,079.34
7032	FIRE PROTECTION SERVICES	755,694,415.56	755,694,415.56	32,861,736.26	320,002,108.67	42.3%	435,692,306.89
70321	FIRE PROTECTION SERVICES	755,694,415.56	755,694,415.56	32,861,736.26	320,002,108.67	42.3%	435,692,306.89
7033	LAW COURTS	10,590,513,287.02	9,790,513,287.02	670,170,145.80	5,454,485,781.19	55.7%	4,336,027,505.83
70331	LAW COURTS	10,590,513,287.02	9,790,513,287.02	670,170,145.80	5,454,485,781.19	55.7%	4,336,027,505.83
7036	PUBLIC ORDER AND SAFETY N.E.C.	12,681,853,729.96	13,181,853,729.96	3,219,187,422.28	11,093,190,463.34	84.2%	2,088,663,266.62
70361	PUBLIC ORDER AND SAFETY N.E.C.	12,681,853,729.96	13,181,853,729.96	3,219,187,422.28	11,093,190,463.34	84.2%	2,088,663,266.62
704	ECONOMIC AFFAIRS	108,866,955,027.34	105,107,955,027.34	18,095,383,861.87	53,338,422,510.14	50.7%	51,769,532,517.20
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	7,246,827,261.05	3,703,827,261.05	845,232,967.40	1,620,391,839.36	43.7%	2,083,435,421.69
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	7,246,827,261.05	3,703,827,261.05	845,232,967.40	1,620,391,839.36	43.7%	2,083,435,421.69
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	26,403,053,592.51	21,698,053,592.51	923,387,504.69	12,381,643,649.41	57.1%	9,316,409,943.10
70421	AGRICULTURE	25,452,240,499.51	20,747,240,499.51	818,961,320.43	11,440,167,114.50	55.1%	9,307,073,385.01
70422	FORESTRY	950,813,093.00	950,813,093.00	104,426,184.26	941,476,534.91	99.0%	9,336,558.09
7043	FUEL AND ENERGY	10,297,752,377.88	6,247,752,377.88	131,959,475.21	997,948,275.41	16.0%	5,249,804,102.47
70435	ELECTRICITY	10,297,752,377.88	6,247,752,377.88	131,959,475.21	997,948,275.41	16.0%	5,249,804,102.47
7044	MINING, MANUFACTURING, AND CONSTRUCTION	479,090,888.00	479,090,888.00	258,610,425.77	443,232,742.14	92.5%	35,858,145.86
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	479,090,888.00	479,090,888.00	258,610,425.77	443,232,742.14	92.5%	35,858,145.86
7045	TRANSPORT	63,047,022,022.34	71,270,022,022.34	15,832,082,894.83	37,421,947,425.47	52.5%	33,848,074,596.87
70451	ROAD TRANSPORT	63,047,022,022.34	32,870,022,022.34	3,462,651,250.46	12,715,270,692.99	38.7%	20,154,751,329.35
70454	AIR TRANSPORT	-	38,400,000,000.00	12,369,431,644.37	24,706,676,732.48	64.3%	13,693,323,267.52
7046	COMMUNICATION	1,348,794,500.56	1,664,794,500.56	82,095,401.10	444,857,057.48	26.7%	1,219,937,443.08
70461	COMMUNICATION	1,348,794,500.56	1,664,794,500.56	82,095,401.10	444,857,057.48	26.7%	1,219,937,443.08
7047	OTHER INDUSTRIES	30,164,385.00	30,164,385.00	22,015,192.86	28,401,520.87	94.2%	1,762,864.13
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	20,233,229.00	20,233,229.00	20,033,229.00	20,033,229.00	99.0%	200,000.00
70473	TOURISM	9,931,156.00	9,931,156.00	1,981,963.86	8,368,291.87	84.3%	1,562,864.13
7049	ECONOMIC AFFAIRS N.E.C	14,250,000.00	14,250,000.00	-	-	0.0%	14,250,000.00
70491	ECONOMIC AFFAIRS N.E.C.	14,250,000.00	14,250,000.00	-	-	0.0%	14,250,000.00
705	ENVIRONMENTAL PROTECTION	24,513,841,764.28	18,984,841,764.28	2,456,389,221.98	10,042,851,273.40	52.9%	8,941,990,490.88
7051	WASTE MANAGEMENT	690,440,764.28	690,440,764.28	118,063,653.62	634,602,093.08	91.9%	55,838,671.20
70511	WASTE MANAGEMENT	690,440,764.28	690,440,764.28	118,063,653.62	634,602,093.08	91.9%	55,838,671.20
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.	23,672,401,000.00	18,143,401,000.00	2,338,325,568.35	9,408,249,180.32	51.9%	8,735,151,819.68

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
70561	ENVIRONMENTAL PROTECTION N.E.C.	23,672,401,000.00	18,143,401,000.00	2,338,325,568.35	9,408,249,180.32	51.9%	8,735,151,819.68
706	HOUSING AND COMMUNITY AMMENITIES	69,617,127,603.47	100,368,371,959.31	19,660,892,818.98	65,778,846,513.91	65.5%	34,589,525,445.40
7061	HOUSING DEVELOPMENT	46,548,781,113.27	71,890,025,469.11	18,671,240,627.36	51,827,066,578.48	72.1%	20,062,958,890.63
70611	HOUSING DEVELOPMENT	46,548,781,113.27	71,890,025,469.11	18,671,240,627.36	51,827,066,578.48	72.1%	20,062,958,890.63
7062	COMMUNITY DEVELOPMENT	2,744,140,000.00	1,974,140,000.00	66,401,048.34	242,528,870.78	12.3%	1,731,611,129.22
70621	COMMUNITY DEVELOPMENT	2,744,140,000.00	1,974,140,000.00	66,401,048.34	242,528,870.78	12.3%	1,731,611,129.22
7063	WATER SUPPLY	20,324,206,490.20	26,504,206,490.20	923,251,143.27	13,709,251,064.64	51.7%	12,794,955,425.56
70631	WATER SUPPLY	20,324,206,490.20	26,504,206,490.20	923,251,143.27	13,709,251,064.64	51.7%	12,794,955,425.56
707	HEALTH	49,532,915,702.90	39,222,915,702.90	3,300,517,657.66	16,310,014,395.15	41.6%	22,912,901,307.75
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	237,390,486.00	237,390,486.00	17,759,450.38	73,871,642.06	31.1%	163,518,843.94
70711	PHARMACEUTICAL PRODUCTS	237,390,486.00	237,390,486.00	17,759,450.38	73,871,642.06	31.1%	163,518,843.94
7073	HOSPITAL SERVICES	9,831,936,549.10	9,831,936,549.10	1,246,690,266.88	8,586,136,682.38	87.3%	1,245,799,866.72
70731	GENERAL HOSPITAL SERVICES	4,397,252,324.41	4,397,252,324.41	537,268,549.68	4,299,167,209.75	97.8%	98,085,114.66
70732	SPECIALIZED HOSPITAL SERVICES	5,434,684,224.69	5,434,684,224.69	709,421,717.20	4,286,969,472.64	78.9%	1,147,714,752.05
7074	PUBLIC HEALTH SERVICES	13,481,304,937.00	10,981,304,937.00	496,299,721.14	1,248,433,105.93	11.4%	9,732,871,831.07
70741	PUBLIC HEALTH SERVICES	13,481,304,937.00	10,981,304,937.00	496,299,721.14	1,248,433,105.93	11.4%	9,732,871,831.07
7076	HEALTH N.E.C.	25,982,283,730.80	18,172,283,730.80	1,539,768,219.26	6,401,572,964.77	35.2%	11,770,710,766.03
70761	HEALTH N.E.C.	25,982,283,730.80	18,172,283,730.80	1,539,768,219.26	6,401,572,964.77	35.2%	11,770,710,766.03
708	RECREATION, CULTURE AND RELIGION	21,798,882,929.76	23,096,345,542.61	3,126,949,307.75	14,189,423,846.04	61.4%	8,906,921,696.57
7081	RECREATIONAL AND SPORTING SERVICES	3,435,323,681.00	4,010,323,681.00	232,667,500.00	888,059,500.00	22.1%	3,122,264,181.00
70811	RECREATIONAL AND SPORTING SERVICES	3,435,323,681.00	4,010,323,681.00	232,667,500.00	888,059,500.00	22.1%	3,122,264,181.00
7082	CULTURAL SERVICES	1,210,009,461.84	1,210,009,461.84	149,817,223.54	363,107,533.68	30.0%	846,901,928.16
70821	CULTURAL SERVICES	1,210,009,461.84	1,210,009,461.84	149,817,223.54	363,107,533.68	30.0%	846,901,928.16
7083	BROADCASTING AND PUBLISHING SERVICES	2,728,942,008.14	2,728,942,008.14	196,268,588.66	1,545,452,392.41	56.6%	1,183,489,615.73
70831	BROADCASTING AND PUBLISHING SERVICES	2,728,942,008.14	2,728,942,008.14	196,268,588.66	1,545,452,392.41	56.6%	1,183,489,615.73
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	14,150,557,198.38	14,873,019,811.23	2,394,476,946.07	11,124,312,877.71	74.8%	3,748,706,933.52
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	14,150,557,198.38	14,873,019,811.23	2,394,476,946.07	11,124,312,877.71	74.8%	3,748,706,933.52
7085	R & D RECREATION, CULTURE AND RELIGION	274,050,580.40	274,050,580.40	153,719,049.48	268,491,542.25	98.0%	5,559,038.15
70851	R & D RECREATION, CULTURE AND RELIGION	274,050,580.40	274,050,580.40	153,719,049.48	268,491,542.25	98.0%	5,559,038.15
709	EDUCATION	88,588,433,070.88	86,354,826,102.19	12,154,815,136.21	54,707,778,744.83	63.4%	31,647,047,357.36
7091	PRE-PRIMARY AND PRIMARY EDUCATION	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
70912	PRIMARY EDUCATION	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
7092	SECONDARY EDUCATION	51,352,876,944.40	48,513,576,944.40	4,593,897,020.20	33,349,089,998.06	68.7%	15,164,486,946.34
70922	UPPER-SECONDARY EDUCATION	51,352,876,944.40	48,513,576,944.40	4,593,897,020.20	33,349,089,998.06	68.7%	15,164,486,946.34
7094	TERTIARY EDUCATION	21,367,000,693.11	21,343,293,724.42	2,956,789,154.76	12,333,750,375.28	57.8%	9,009,543,349.14
70941	FIRST STAGE OF TERTIARY EDUCATION	8,634,941,382.63	8,680,177,134.18	786,649,331.83	4,734,673,255.62	54.5%	3,945,503,878.56
70942	SECOND STAGE OF TERTIARY EDUCATION	12,732,059,310.48	12,663,116,590.24	2,170,139,822.94	7,599,077,119.67	60.0%	5,064,039,470.57
7095	EDUCATION NOT DEFINABLE BY LEVEL	2,542,777,881.00	2,542,777,881.00	295,800,403.48	1,758,266,176.93	69.1%	784,511,704.07
70951	EDUCATION NOT DEFINABLE BY LEVEL	2,542,777,881.00	2,542,777,881.00	295,800,403.48	1,758,266,176.93	69.1%	784,511,704.07
7097	R & D EDUCATION	309,926,448.29	309,926,448.29	20,038,271.70	147,318,047.18	47.5%	162,608,401.11
70971	R & D EDUCATION	309,926,448.29	309,926,448.29	20,038,271.70	147,318,047.18	47.5%	162,608,401.11
7098	EDUCATION N.E.C.	3,408,815,455.84	3,538,215,455.84	424,522,034.78	2,176,431,925.50	61.5%	1,361,783,530.34
70981	EDUCATION N.E.C	3,408,815,455.84	3,538,215,455.84	424,522,034.78	2,176,431,925.50	61.5%	1,361,783,530.34
710	SOCIAL PROTECTION	50,403,844,548.55	32,852,347,048.55	2,793,702,440.08	16,219,918,618.96	49.4%	16,632,428,429.59
7101	SICKNESS AND DISABILITY	789,427,000.00	789,427,000.00	62,790,835.39	546,947,629.99	69.3%	242,479,370.01
71012	DISABILITY	789,427,000.00	789,427,000.00	62,790,835.39	546,947,629.99	69.3%	242,479,370.01
7102	OLD AGE	14,936,922,232.00	11,436,922,232.00	1,088,383,996.06	11,377,534,900.58	99.5%	59,387,331.42
71021	OLD AGE	14,936,922,232.00	11,436,922,232.00	1,088,383,996.06	11,377,534,900.58	99.5%	59,387,331.42
7103	SURVIVORS	700,000,000.00	700,000,000.00	657,000,000.00	657,000,000.00	93.9%	43,000,000.00
71031	SURVIVORS	700,000,000.00	700,000,000.00	657,000,000.00	657,000,000.00	93.9%	43,000,000.00

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
7104	FAMILY AND CHILDREN	8,010,823,620.00	5,995,426,120.00	51,857,337.51	688,455,439.61	11.5%	5,306,970,680.39
71041	FAMILY AND CHILDREN	8,010,823,620.00	5,995,426,120.00	51,857,337.51	688,455,439.61	11.5%	5,306,970,680.39
7105	UNEMPLOYMENT	2,635,446,714.31	2,635,446,714.31	24,477,421.45	149,472,112.80	5.7%	2,485,974,601.51
71051	UNEMPLOYMENT	2,635,446,714.31	2,635,446,714.31	24,477,421.45	149,472,112.80	5.7%	2,485,974,601.51
7107	SOCIAL EXCLUSION N.E.C	2,693,100,000.00	2,693,100,000.00	481,890,000.00	1,099,627,350.00	40.8%	1,593,472,650.00
71071	SOCIAL EXCLUSION N.E.C.	2,693,100,000.00	2,693,100,000.00	481,890,000.00	1,099,627,350.00	40.8%	1,593,472,650.00
7109	SOCIAL PROTECTION N.E.C.	20,638,124,982.24	8,602,024,982.24	427,302,849.67	1,700,881,185.99	19.8%	6,901,143,796.25
71091	SOCIAL PROTECTION N.E.C.	20,638,124,982.24	8,602,024,982.24	427,302,849.67	1,700,881,185.99	19.8%	6,901,143,796.25

Table 11: Personnel Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	64,711,091,739.44	61,211,091,739.44	7,863,693,486.17	58,650,588,471.32	95.8%	2,560,503,268.12
701	GENERAL PUBLIC SERVICES	10,055,252,951.27	10,055,252,951.27	1,290,375,623.08	8,283,882,582.88	82.4%	1,771,370,368.39
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	8,165,584,394.27	8,165,584,394.27	1,159,192,950.95	6,419,986,447.25	78.6%	1,745,597,947.02
70111	EXECUTIVE AND LEGISLATIVE ORGANS	5,285,883,426.11	5,285,883,426.11	668,569,760.01	4,769,028,764.48	90.2%	516,854,661.63
70112	FINANCIAL AND FISCAL AFFAIRS	2,879,700,968.16	2,879,700,968.16	490,623,190.94	1,650,957,682.77	57.3%	1,228,743,285.39
7013	GENERAL SERVICES	1,787,236,929.00	1,787,236,929.00	125,770,710.40	1,773,556,186.11	99.2%	13,680,742.89
70131	GENERAL PERSONNEL SERVICES	1,546,202,065.78	1,546,202,065.78	97,963,997.28	1,535,768,952.91	99.3%	10,433,112.87
70132	OVERALL PLANNING AND STATISTICAL SERVICES	146,655,935.71	146,655,935.71	22,266,326.80	146,535,602.03	99.9%	120,333.68
70133	OTHER GENERAL SERVICES	94,378,927.51	94,378,927.51	5,540,386.33	91,251,631.17	96.7%	3,127,296.34
7016	GENERAL PUBLIC SERVICES N.E.C.	102,431,628.00	102,431,628.00	5,411,961.73	90,339,949.53	88.2%	12,091,678.47
70161	GENERAL PUBLIC SERVICES N.E.C.	102,431,628.00	102,431,628.00	5,411,961.73	90,339,949.53	88.2%	12,091,678.47
703	PUBLIC ORDER AND SAFETY	3,374,295,095.94	3,374,295,095.94	435,120,196.59	3,255,195,687.10	96.5%	119,099,408.84
7032	FIRE PROTECTION SERVICES	198,770,361.16	198,770,361.16	23,861,736.26	198,705,108.67	100.0%	65,252.49
70321	FIRE PROTECTION SERVICES	198,770,361.16	198,770,361.16	23,861,736.26	198,705,108.67	100.0%	65,252.49
7033	LAW COURTS	1,974,283,687.02	1,974,283,687.02	244,823,588.05	1,889,270,705.09	95.7%	85,012,981.93
70331	LAW COURTS	1,974,283,687.02	1,974,283,687.02	244,823,588.05	1,889,270,705.09	95.7%	85,012,981.93
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,201,241,047.76	1,201,241,047.76	166,434,872.28	1,167,219,873.34	97.2%	34,021,174.42
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,201,241,047.76	1,201,241,047.76	166,434,872.28	1,167,219,873.34	97.2%	34,021,174.42
704	ECONOMIC AFFAIRS	2,624,224,425.28	2,624,224,425.28	344,834,018.03	2,608,310,561.83	99.4%	15,913,863.45
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	102,538,461.05	102,538,461.05	11,142,048.95	102,327,228.91	99.8%	211,232.14
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	102,538,461.05	102,538,461.05	11,142,048.95	102,327,228.91	99.8%	211,232.14
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,642,341,970.62	1,642,341,970.62	179,936,102.61	1,641,873,634.61	100.0%	468,336.01
70421	AGRICULTURE	702,528,877.62	702,528,877.62	76,109,918.35	702,197,099.70	100.0%	331,777.92
70422	FORESTRY	939,813,093.00	939,813,093.00	103,826,184.26	939,676,534.91	100.0%	136,558.09
7043	FUEL AND ENERGY	166,442,377.88	166,442,377.88	17,012,035.21	166,239,704.23	99.9%	202,673.65
70435	ELECTRICITY	166,442,377.88	166,442,377.88	17,012,035.21	166,239,704.23	99.9%	202,673.65
7044	MINING, MANUFACTURING, AND CONSTRUCTION	56,340,888.00	56,340,888.00	5,780,425.77	56,306,242.14	99.9%	34,645.86
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	56,340,888.00	56,340,888.00	5,780,425.77	56,306,242.14	99.9%	34,645.86
7045	TRANSPORT	566,385,842.17	566,385,842.17	96,052,811.52	558,714,981.97	98.6%	7,670,860.20
70451	ROAD TRANSPORT	566,385,842.17	566,385,842.17	96,052,811.52	558,714,981.97	98.6%	7,670,860.20
7046	COMMUNICATION	60,010,500.56	60,010,500.56	12,895,401.10	54,447,249.10	90.7%	5,563,251.46
70461	COMMUNICATION	60,010,500.56	60,010,500.56	12,895,401.10	54,447,249.10	90.7%	5,563,251.46
7047	OTHER INDUSTRIES	30,164,385.00	30,164,385.00	22,015,192.86	28,401,520.87	94.2%	1,762,864.13
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	20,233,229.00	20,233,229.00	20,033,229.00	20,033,229.00	99.0%	200,000.00
70473	TOURISM	9,931,156.00	9,931,156.00	1,981,963.86	8,368,291.87	84.3%	1,562,864.13
705	ENVIRONMENTAL PROTECTION	650,440,764.28	650,440,764.28	92,642,309.51	639,589,751.25	98.3%	10,851,013.03
7051	WASTE MANAGEMENT	480,440,764.28	480,440,764.28	73,063,653.62	469,602,093.08	97.7%	10,838,671.20
70511	WASTE MANAGEMENT	480,440,764.28	480,440,764.28	73,063,653.62	469,602,093.08	97.7%	10,838,671.20
7056	ENVIRONMENTAL PROTECTION N.E.C.	170,000,000.00	170,000,000.00	19,578,655.88	169,987,658.17	100.0%	12,341.83
70561	ENVIRONMENTAL PROTECTION N.E.C.	170,000,000.00	170,000,000.00	19,578,655.88	169,987,658.17	100.0%	12,341.83
706	HOUSING AND COMMUNITY AMENITIES	1,296,959,015.60	1,296,959,015.60	151,427,478.51	1,254,057,353.72	96.7%	42,901,661.88
7061	HOUSING DEVELOPMENT	313,596,492.52	313,596,492.52	31,397,867.77	270,805,330.60	86.4%	42,791,161.92
70611	HOUSING DEVELOPMENT	313,596,492.52	313,596,492.52	31,397,867.77	270,805,330.60	86.4%	42,791,161.92
7062	COMMUNITY DEVELOPMENT	145,670,000.00	145,670,000.00	15,218,048.34	145,669,870.78	100.0%	129.22
70621	COMMUNITY DEVELOPMENT	145,670,000.00	145,670,000.00	15,218,048.34	145,669,870.78	100.0%	129.22
7063	WATER SUPPLY	837,692,523.08	837,692,523.08	104,811,562.39	837,582,152.33	100.0%	110,370.75
70631	WATER SUPPLY	837,692,523.08	837,692,523.08	104,811,562.39	837,582,152.33	100.0%	110,370.75

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
707	HEALTH	11,597,013,993.40	11,597,013,993.40	1,468,860,530.57	11,594,885,362.43	100.0%	2,128,630.97
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	21,690,486.00	21,690,486.00	3,699,450.38	21,690,246.06	100.0%	239.94
70711	PHARMACEUTICAL PRODUCTS	21,690,486.00	21,690,486.00	3,699,450.38	21,690,246.06	100.0%	239.94
7073	HOSPITAL SERVICES	8,231,237,450.40	8,231,237,450.40	1,104,690,266.88	8,229,636,682.38	100.0%	1,600,768.02
70731	GENERAL HOSPITAL SERVICES	4,127,252,324.41	4,127,252,324.41	473,268,549.68	4,127,167,209.75	100.0%	85,114.66
70732	SPECIALIZED HOSPITAL SERVICES	4,103,985,125.99	4,103,985,125.99	631,421,717.20	4,102,469,472.64	100.0%	1,515,653.35
7074	PUBLIC HEALTH SERVICES	719,786,057.00	719,786,057.00	72,318,737.92	719,449,671.21	100.0%	336,385.79
70741	PUBLIC HEALTH SERVICES	719,786,057.00	719,786,057.00	72,318,737.92	719,449,671.21	100.0%	336,385.79
7076	HEALTH N.E.C.	2,624,300,000.00	2,624,300,000.00	288,152,075.39	2,624,108,762.77	100.0%	191,237.23
70761	HEALTH N.E.C.	2,624,300,000.00	2,624,300,000.00	288,152,075.39	2,624,108,762.77	100.0%	191,237.23
708	RECREATION, CULTURE AND RELIGION	717,618,836.71	717,618,836.71	95,540,608.73	717,244,570.19	99.9%	374,266.52
7082	CULTURAL SERVICES	107,909,461.84	107,909,461.84	8,835,992.80	107,890,302.94	100.0%	19,158.90
70821	CULTURAL SERVICES	107,909,461.84	107,909,461.84	8,835,992.80	107,890,302.94	100.0%	19,158.90
7083	BROADCASTING AND PUBLISHING SERVICES	404,354,996.09	404,354,996.09	57,657,388.66	404,005,641.01	99.9%	349,355.08
70831	BROADCASTING AND PUBLISHING SERVICES	404,354,996.09	404,354,996.09	57,657,388.66	404,005,641.01	99.9%	349,355.08
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	73,357,198.38	73,357,198.38	11,828,177.79	73,357,084.00	100.0%	114.38
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	73,357,198.38	73,357,198.38	11,828,177.79	73,357,084.00	100.0%	114.38
7085	R & D RECREATION, CULTURE AND RELIGION	131,997,180.40	131,997,180.40	17,219,049.48	131,991,542.25	100.0%	5,638.15
70851	R & D RECREATION, CULTURE AND RELIGION	131,997,180.40	131,997,180.40	17,219,049.48	131,991,542.25	100.0%	5,638.15
709	EDUCATION	18,425,166,928.40	18,425,166,928.40	2,197,857,425.24	17,947,683,657.55	97.4%	477,483,270.85
7091	PRE-PRIMARY AND PRIMARY EDUCATION	463,910,121.73	463,910,121.73	42,750,064.31	461,050,382.65	99.4%	2,859,739.08
70912	PRIMARY EDUCATION	463,910,121.73	463,910,121.73	42,750,064.31	461,050,382.65	99.4%	2,859,739.08
7092	SECONDARY EDUCATION	7,306,932,119.90	7,306,932,119.90	776,808,162.28	7,306,345,574.09	100.0%	586,545.81
70922	UPPER-SECONDARY EDUCATION	7,306,932,119.90	7,306,932,119.90	776,808,162.28	7,306,345,574.09	100.0%	586,545.81
7094	TERTIARY EDUCATION	7,930,063,211.64	7,930,063,211.64	992,727,973.06	7,473,198,081.70	94.2%	456,865,129.94
70941	FIRST STAGE OF TERTIARY EDUCATION	3,739,740,322.05	3,739,740,322.05	461,423,661.37	3,548,785,125.77	94.9%	190,955,196.28
70942	SECOND STAGE OF TERTIARY EDUCATION	4,190,322,889.59	4,190,322,889.59	531,304,311.70	3,924,412,955.94	93.7%	265,909,933.65
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,421,496,981.00	1,421,496,981.00	202,327,123.48	1,405,270,076.93	98.9%	16,226,904.07
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,421,496,981.00	1,421,496,981.00	202,327,123.48	1,405,270,076.93	98.9%	16,226,904.07
7097	R & D EDUCATION	43,999,038.29	43,999,038.29	2,238,271.70	43,928,258.28	99.8%	70,780.01
70971	R & D EDUCATION	43,999,038.29	43,999,038.29	2,238,271.70	43,928,258.28	99.8%	70,780.01
7098	EDUCATION N.E.C.	1,258,765,455.84	1,258,765,455.84	181,005,830.40	1,257,891,283.89	99.9%	874,171.95
70981	EDUCATION N.E.C.	1,258,765,455.84	1,258,765,455.84	181,005,830.40	1,257,891,283.89	99.9%	874,171.95
710	SOCIAL PROTECTION	15,970,119,728.55	12,470,119,728.55	1,787,035,295.91	12,349,738,944.37	99.0%	120,380,784.18
7101	SICKNESS AND DISABILITY	26,327,000.00	26,327,000.00	855,385.39	8,584,738.32	32.6%	17,742,261.68
71012	DISABILITY	26,327,000.00	26,327,000.00	855,385.39	8,584,738.32	32.6%	17,742,261.68
7102	OLD AGE	14,936,922,232.00	11,436,922,232.00	1,088,383,996.06	11,377,534,900.58	99.5%	59,387,331.42
71021	OLD AGE	14,936,922,232.00	11,436,922,232.00	1,088,383,996.06	11,377,534,900.58	99.5%	59,387,331.42
7103	SURVIVORS	700,000,000.00	700,000,000.00	657,000,000.00	657,000,000.00	93.9%	43,000,000.00
71031	SURVIVORS	700,000,000.00	700,000,000.00	657,000,000.00	657,000,000.00	93.9%	43,000,000.00
7104	FAMILY AND CHILDREN	108,210,000.00	108,210,000.00	17,071,337.51	108,209,758.36	100.0%	241.64
71041	FAMILY AND CHILDREN	108,210,000.00	108,210,000.00	17,071,337.51	108,209,758.36	100.0%	241.64
7105	UNEMPLOYMENT	100,946,714.31	100,946,714.31	14,577,421.45	100,757,112.80	99.8%	189,601.51
71051	UNEMPLOYMENT	100,946,714.31	100,946,714.31	14,577,421.45	100,757,112.80	99.8%	189,601.51
7109	SOCIAL PROTECTION N.E.C.	97,713,782.24	97,713,782.24	9,147,155.50	97,652,434.32	99.9%	61,347.92
71091	SOCIAL PROTECTION N.E.C.	97,713,782.24	97,713,782.24	9,147,155.50	97,652,434.32	99.9%	61,347.92

Table 12: Overhead Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	85,163,247,352.31	80,666,057,352.31	18,125,141,417.00	57,228,414,873.16	70.9%	23,437,642,479.15
701	GENERAL PUBLIC SERVICES	33,788,504,045.00	26,641,314,045.00	8,855,763,130.34	21,273,527,956.72	79.9%	5,367,786,088.28
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	27,944,104,045.00	22,420,914,045.00	7,483,418,124.21	18,825,050,596.59	84.0%	3,595,863,448.41
70111	EXECUTIVE AND LEGISLATIVE ORGANS	9,923,859,645.00	9,923,859,645.00	2,284,438,634.78	7,683,550,947.78	77.4%	2,240,308,697.22
70112	FINANCIAL AND FISCAL AFFAIRS	18,020,244,400.00	12,497,054,400.00	5,198,979,489.43	11,141,499,648.81	89.2%	1,355,554,751.19
7013	GENERAL SERVICES	5,705,400,000.00	4,081,400,000.00	1,363,645,006.13	2,400,687,360.13	58.8%	1,680,712,639.87
70131	GENERAL PERSONNEL SERVICES	1,323,150,000.00	1,323,150,000.00	244,947,552.13	671,733,406.13	50.8%	651,416,593.87
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,123,000,000.00	1,123,000,000.00	124,900,000.00	258,821,500.00	23.0%	864,178,500.00
70133	OTHER GENERAL SERVICES	3,259,250,000.00	1,635,250,000.00	993,797,454.00	1,470,132,454.00	89.9%	165,117,546.00
7016	GENERAL PUBLIC SERVICES N.E.C.	139,000,000.00	139,000,000.00	8,700,000.00	47,790,000.00	34.4%	91,210,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	139,000,000.00	139,000,000.00	8,700,000.00	47,790,000.00	34.4%	91,210,000.00
703	PUBLIC ORDER AND SAFETY	13,546,388,682.20	13,546,388,682.20	3,392,922,550.00	12,298,594,912.00	90.8%	1,247,793,770.20
7032	FIRE PROTECTION SERVICES	68,060,000.00	68,060,000.00	9,000,000.00	36,000,000.00	52.9%	32,060,000.00
70321	FIRE PROTECTION SERVICES	68,060,000.00	68,060,000.00	9,000,000.00	36,000,000.00	52.9%	32,060,000.00
7033	LAW COURTS	3,050,716,000.00	3,050,716,000.00	340,670,000.00	2,629,361,822.00	86.2%	421,354,178.00
70331	LAW COURTS	3,050,716,000.00	3,050,716,000.00	340,670,000.00	2,629,361,822.00	86.2%	421,354,178.00
7036	PUBLIC ORDER AND SAFETY N.E.C.	10,427,612,682.20	10,427,612,682.20	3,043,252,550.00	9,633,233,090.00	92.4%	794,379,592.20
70361	PUBLIC ORDER AND SAFETY N.E.C.	10,427,612,682.20	10,427,612,682.20	3,043,252,550.00	9,633,233,090.00	92.4%	794,379,592.20
704	ECONOMIC AFFAIRS	7,302,667,800.00	7,302,667,800.00	304,384,625.00	2,527,674,874.25	34.6%	4,774,992,925.75
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,901,788,800.00	1,901,788,800.00	120,501,500.00	637,607,223.00	33.5%	1,264,181,577.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,901,788,800.00	1,901,788,800.00	120,501,500.00	637,607,223.00	33.5%	1,264,181,577.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,624,135,000.00	3,624,135,000.00	53,369,125.00	880,538,160.00	24.3%	2,743,596,840.00
70421	AGRICULTURE	3,613,135,000.00	3,613,135,000.00	52,769,125.00	878,738,160.00	24.3%	2,734,396,840.00
70422	FORESTRY	11,000,000.00	11,000,000.00	600,000.00	1,800,000.00	16.4%	9,200,000.00
7043	FUEL AND ENERGY	1,246,310,000.00	1,246,310,000.00	82,314,000.00	669,409,000.00	53.7%	576,901,000.00
70435	ELECTRICITY	1,246,310,000.00	1,246,310,000.00	82,314,000.00	669,409,000.00	53.7%	576,901,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	139,250,000.00	139,250,000.00	2,400,000.00	116,496,500.00	83.7%	22,753,500.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	139,250,000.00	139,250,000.00	2,400,000.00	116,496,500.00	83.7%	22,753,500.00
7045	TRANSPORT	247,300,000.00	247,300,000.00	18,600,000.00	147,903,991.25	59.8%	99,396,008.75
70451	ROAD TRANSPORT	247,300,000.00	247,300,000.00	18,600,000.00	147,903,991.25	59.8%	99,396,008.75
7046	COMMUNICATION	143,884,000.00	143,884,000.00	27,200,000.00	75,720,000.00	52.6%	68,164,000.00
70461	COMMUNICATION	143,884,000.00	143,884,000.00	27,200,000.00	75,720,000.00	52.6%	68,164,000.00
705	ENVIRONMENTAL PROTECTION	786,000,000.00	786,000,000.00	96,802,000.00	562,472,390.00	71.6%	223,527,610.00
7051	WASTE MANAGEMENT	210,000,000.00	210,000,000.00	45,000,000.00	165,000,000.00	78.6%	45,000,000.00
70511	WASTE MANAGEMENT	210,000,000.00	210,000,000.00	45,000,000.00	165,000,000.00	78.6%	45,000,000.00
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.	425,000,000.00	425,000,000.00	51,802,000.00	397,472,390.00	93.5%	27,527,610.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	425,000,000.00	425,000,000.00	51,802,000.00	397,472,390.00	93.5%	27,527,610.00
706	HOUSING AND COMMUNITY AMMENITIES	2,003,612,792.73	2,628,612,792.73	190,650,000.00	1,050,389,280.20	40.0%	1,578,223,512.53
7061	HOUSING DEVELOPMENT	190,700,000.00	315,700,000.00	19,815,000.00	82,101,780.20	26.0%	233,598,219.80
70611	HOUSING DEVELOPMENT	190,700,000.00	315,700,000.00	19,815,000.00	82,101,780.20	26.0%	233,598,219.80
7062	COMMUNITY DEVELOPMENT	201,470,000.00	201,470,000.00	1,000,000.00	4,000,000.00	2.0%	197,470,000.00
70621	COMMUNITY DEVELOPMENT	201,470,000.00	201,470,000.00	1,000,000.00	4,000,000.00	2.0%	197,470,000.00
7063	WATER SUPPLY	1,611,442,792.73	2,111,442,792.73	169,835,000.00	964,287,500.00	45.7%	1,147,155,292.73
70631	WATER SUPPLY	1,611,442,792.73	2,111,442,792.73	169,835,000.00	964,287,500.00	45.7%	1,147,155,292.73
707	HEALTH	3,292,450,018.00	3,292,450,018.00	442,411,234.91	1,673,532,234.91	50.8%	1,618,917,783.09
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	215,700,000.00	215,700,000.00	14,060,000.00	52,181,396.00	24.2%	163,518,604.00

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
70711	PHARMACEUTICAL PRODUCTS	215,700,000.00	215,700,000.00	14,060,000.00	52,181,396.00	24.2%	163,518,604.00
7073	HOSPITAL SERVICES	596,950,000.00	596,950,000.00	142,000,000.00	356,500,000.00	59.7%	240,450,000.00
70731	GENERAL HOSPITAL SERVICES	270,000,000.00	270,000,000.00	64,000,000.00	172,000,000.00	63.7%	98,000,000.00
70732	SPECIALIZED HOSPITAL SERVICES	326,950,000.00	326,950,000.00	78,000,000.00	184,500,000.00	56.4%	142,450,000.00
7074	PUBLIC HEALTH SERVICES	689,500,000.00	689,500,000.00	9,663,750.00	56,712,500.00	8.2%	632,787,500.00
70741	PUBLIC HEALTH SERVICES	689,500,000.00	689,500,000.00	9,663,750.00	56,712,500.00	8.2%	632,787,500.00
7076	HEALTH N.E.C.	1,790,300,018.00	1,790,300,018.00	276,687,484.91	1,208,138,338.91	67.5%	582,161,679.09
70761	HEALTH N.E.C.	1,790,300,018.00	1,790,300,018.00	276,687,484.91	1,208,138,338.91	67.5%	582,161,679.09
708	RECREATION, CULTURE AND RELIGION	8,309,489,873.05	9,034,489,873.05	1,985,997,866.50	7,457,833,911.10	82.5%	1,576,655,961.95
7081	RECREATIONAL AND SPORTING SERVICES	1,055,000,000.00	1,080,000,000.00	232,667,500.00	852,909,500.00	79.0%	227,090,500.00
70811	RECREATIONAL AND SPORTING SERVICES	1,055,000,000.00	1,080,000,000.00	232,667,500.00	852,909,500.00	79.0%	227,090,500.00
7082	CULTURAL SERVICES	341,100,000.00	341,100,000.00	58,770,000.00	173,006,000.00	50.7%	168,094,000.00
70821	CULTURAL SERVICES	341,100,000.00	341,100,000.00	58,770,000.00	173,006,000.00	50.7%	168,094,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	782,336,473.05	782,336,473.05	138,611,200.00	647,108,280.00	82.7%	135,228,193.05
70831	BROADCASTING AND PUBLISHING SERVICES	782,336,473.05	782,336,473.05	138,611,200.00	647,108,280.00	82.7%	135,228,193.05
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,989,000,000.00	6,689,000,000.00	1,419,449,166.50	5,648,310,131.10	84.4%	1,040,689,868.90
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	5,989,000,000.00	6,689,000,000.00	1,419,449,166.50	5,648,310,131.10	84.4%	1,040,689,868.90
7085	R & D RECREATION, CULTURE AND RELIGION	142,053,400.00	142,053,400.00	136,500,000.00	136,500,000.00	96.1%	5,553,400.00
70851	R & D RECREATION, CULTURE AND RELIGION	142,053,400.00	142,053,400.00	136,500,000.00	136,500,000.00	96.1%	5,553,400.00
709	EDUCATION	10,419,834,141.33	11,719,834,141.33	1,909,564,010.25	7,715,070,726.48	65.8%	4,004,763,414.85
7091	PRE-PRIMARY AND PRIMARY EDUCATION	499,250,000.00	499,250,000.00	81,618,161.25	484,268,161.25	97.0%	14,981,838.75
70912	PRIMARY EDUCATION	499,250,000.00	499,250,000.00	81,618,161.25	484,268,161.25	97.0%	14,981,838.75
7092	SECONDARY EDUCATION	3,701,490,000.75	5,001,490,000.75	586,725,000.00	4,307,463,792.50	86.1%	694,026,208.25
70922	UPPER-SECONDARY EDUCATION	3,701,490,000.75	5,001,490,000.75	586,725,000.00	4,307,463,792.50	86.1%	694,026,208.25
7094	TERTIARY EDUCATION	5,612,597,730.58	5,612,597,730.58	1,113,357,349.00	2,522,872,672.73	45.0%	3,089,725,057.85
70941	FIRST STAGE OF TERTIARY EDUCATION	141,001,060.58	141,001,060.58	52,486,000.00	77,130,750.00	54.7%	63,870,310.58
70942	SECOND STAGE OF TERTIARY EDUCATION	5,471,596,670.00	5,471,596,670.00	1,060,871,349.00	2,445,741,922.73	44.7%	3,025,854,747.27
7095	EDUCATION NOT DEFINABLE BY LEVEL	77,100,000.00	77,100,000.00	13,323,000.00	68,009,200.00	88.2%	9,090,800.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	77,100,000.00	77,100,000.00	13,323,000.00	68,009,200.00	88.2%	9,090,800.00
7097	R & D EDUCATION	4,346,410.00	4,346,410.00	1,500,000.00	3,900,000.00	89.7%	446,410.00
70971	R & D EDUCATION	4,346,410.00	4,346,410.00	1,500,000.00	3,900,000.00	89.7%	446,410.00
7098	EDUCATION N.E.C.	525,050,000.00	525,050,000.00	113,040,500.00	328,556,900.00	62.6%	196,493,100.00
70981	EDUCATION N.E.C	525,050,000.00	525,050,000.00	113,040,500.00	328,556,900.00	62.6%	196,493,100.00
710	SOCIAL PROTECTION	5,714,300,000.00	5,714,300,000.00	946,646,000.00	2,669,318,587.50	46.7%	3,044,981,412.50
7101	SICKNESS AND DISABILITY	363,100,000.00	363,100,000.00	15,700,000.00	260,163,300.00	71.7%	102,936,700.00
71012	DISABILITY	363,100,000.00	363,100,000.00	15,700,000.00	260,163,300.00	71.7%	102,936,700.00
7104	FAMILY AND CHILDREN	231,100,000.00	231,100,000.00	34,786,000.00	218,442,500.00	94.5%	12,657,500.00
71041	FAMILY AND CHILDREN	231,100,000.00	231,100,000.00	34,786,000.00	218,442,500.00	94.5%	12,657,500.00
7105	UNEMPLOYMENT	181,000,000.00	181,000,000.00	9,900,000.00	48,715,000.00	26.9%	132,285,000.00
71051	UNEMPLOYMENT	181,000,000.00	181,000,000.00	9,900,000.00	48,715,000.00	26.9%	132,285,000.00
7107	SOCIAL EXCLUSION N.E.C	2,063,600,000.00	2,063,600,000.00	481,890,000.00	1,099,627,350.00	53.3%	963,972,650.00
71071	SOCIAL EXCLUSION N.E.C.	2,063,600,000.00	2,063,600,000.00	481,890,000.00	1,099,627,350.00	53.3%	963,972,650.00
7109	SOCIAL PROTECTION N.E.C.	2,875,500,000.00	2,875,500,000.00	404,370,000.00	1,042,370,437.50	36.3%	1,833,129,562.50
71091	SOCIAL PROTECTION N.E.C.	2,875,500,000.00	2,875,500,000.00	404,370,000.00	1,042,370,437.50	36.3%	1,833,129,562.50

Table 13: Capital Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	347,484,040,354.25	353,806,230,354.25	59,313,352,532.04	180,200,148,601.30	50.9%	173,606,081,752.95
701	GENERAL PUBLIC SERVICES	18,175,460,370.00	31,282,047,870.00	10,572,513,357.92	20,580,741,757.95	65.8%	10,701,306,112.05
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	6,855,058,806.00	4,598,248,806.00	480,247,111.37	1,794,656,611.37	39.0%	2,803,592,194.63
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,405,058,806.00	3,405,058,806.00	-	1,000,000,000.00	29.4%	2,405,058,806.00
70112	FINANCIAL AND FISCAL AFFAIRS	3,450,000,000.00	1,193,190,000.00	480,247,111.37	794,656,611.37	66.6%	398,533,388.63
7013	GENERAL SERVICES	10,969,690,000.00	26,523,087,500.00	10,092,266,246.55	18,786,085,146.58	70.8%	7,737,002,353.42
70131	GENERAL PERSONNEL SERVICES	1,555,000,000.00	3,755,000,000.00	-	1,637,036,258.00	43.6%	2,117,963,742.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,634,090,000.00	1,450,090,000.00	170,000,000.00	213,873,300.00	14.7%	1,236,216,700.00
70133	OTHER GENERAL SERVICES	7,780,600,000.00	21,317,997,500.00	9,922,266,246.55	16,935,175,588.58	79.4%	4,382,821,911.42
7016	GENERAL PUBLIC SERVICES N.E.C.	350,711,564.00	160,711,564.00	-	-	0.0%	160,711,564.00
70161	GENERAL PUBLIC SERVICES N.E.C.	350,711,564.00	160,711,564.00	-	-	0.0%	160,711,564.00
703	PUBLIC ORDER AND SAFETY	7,077,377,654.40	6,777,377,654.40	89,176,557.75	1,283,887,754.10	18.9%	5,493,489,900.30
7032	FIRE PROTECTION SERVICES	488,864,054.40	488,864,054.40	-	85,297,000.00	17.4%	403,567,054.40
70321	FIRE PROTECTION SERVICES	488,864,054.40	488,864,054.40	-	85,297,000.00	17.4%	403,567,054.40
7033	LAW COURTS	5,535,513,600.00	4,735,513,600.00	79,676,557.75	905,853,254.10	19.1%	3,829,660,345.90
70331	LAW COURTS	5,535,513,600.00	4,735,513,600.00	79,676,557.75	905,853,254.10	19.1%	3,829,660,345.90
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,053,000,000.00	1,553,000,000.00	9,500,000.00	292,737,500.00	18.8%	1,260,262,500.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,053,000,000.00	1,553,000,000.00	9,500,000.00	292,737,500.00	18.8%	1,260,262,500.00
704	ECONOMIC AFFAIRS	98,940,062,802.06	95,181,062,802.06	17,446,165,218.84	48,202,437,074.06	50.6%	46,978,625,728.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,242,500,000.00	1,699,500,000.00	713,589,418.45	880,457,387.45	51.8%	819,042,612.55
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,242,500,000.00	1,699,500,000.00	713,589,418.45	880,457,387.45	51.8%	819,042,612.55
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	21,136,576,621.89	16,431,576,621.89	690,082,277.08	9,859,231,854.80	60.0%	6,572,344,767.09
70421	AGRICULTURE	21,136,576,621.89	16,431,576,621.89	690,082,277.08	9,859,231,854.80	60.0%	6,572,344,767.09
7043	FUEL AND ENERGY	8,885,000,000.00	4,835,000,000.00	32,633,440.00	162,299,571.18	3.4%	4,672,700,428.82
70435	ELECTRICITY	8,885,000,000.00	4,835,000,000.00	32,633,440.00	162,299,571.18	3.4%	4,672,700,428.82
7044	MINING, MANUFACTURING, AND CONSTRUCTION	283,500,000.00	283,500,000.00	250,430,000.00	270,430,000.00	95.4%	13,070,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	283,500,000.00	283,500,000.00	250,430,000.00	270,430,000.00	95.4%	13,070,000.00
7045	TRANSPORT	62,233,336,180.17	70,456,336,180.17	15,717,430,083.31	36,715,328,452.25	52.1%	33,741,007,727.92
70451	ROAD TRANSPORT	62,233,336,180.17	32,056,336,180.17	3,347,998,438.94	12,008,651,719.77	37.5%	20,047,684,460.40
70454	AIR TRANSPORT	-	38,400,000,000.00	12,369,431,644.37	24,706,676,732.48	64.3%	13,693,323,267.52
7046	COMMUNICATION	1,144,900,000.00	1,460,900,000.00	42,000,000.00	314,689,808.38	21.5%	1,146,210,191.62
70461	COMMUNICATION	1,144,900,000.00	1,460,900,000.00	42,000,000.00	314,689,808.38	21.5%	1,146,210,191.62
7049	ECONOMIC AFFAIRS N.E.C.	14,250,000.00	14,250,000.00	-	-	0.0%	14,250,000.00
70491	ECONOMIC AFFAIRS N.E.C.	14,250,000.00	14,250,000.00	-	-	0.0%	14,250,000.00
705	ENVIRONMENTAL PROTECTION	23,077,401,000.00	17,548,401,000.00	2,266,944,912.47	8,840,789,132.15	50.4%	8,707,611,867.85
7056	ENVIRONMENTAL PROTECTION N.E.C.	23,077,401,000.00	17,548,401,000.00	2,266,944,912.47	8,840,789,132.15	50.4%	8,707,611,867.85
70561	ENVIRONMENTAL PROTECTION N.E.C.	23,077,401,000.00	17,548,401,000.00	2,266,944,912.47	8,840,789,132.15	50.4%	8,707,611,867.85
706	HOUSING AND COMMUNITY AMENITIES	66,316,555,795.14	96,442,800,150.98	19,318,815,340.47	63,474,399,879.99	65.8%	32,968,400,270.99
7061	HOUSING DEVELOPMENT	46,044,484,620.75	71,260,728,976.59	18,620,027,759.59	51,474,159,467.68	72.2%	19,786,569,508.91
70611	HOUSING DEVELOPMENT	46,044,484,620.75	71,260,728,976.59	18,620,027,759.59	51,474,159,467.68	72.2%	19,786,569,508.91
7062	COMMUNITY DEVELOPMENT	2,397,000,000.00	1,627,000,000.00	50,183,000.00	92,859,000.00	5.7%	1,534,141,000.00
70621	COMMUNITY DEVELOPMENT	2,397,000,000.00	1,627,000,000.00	50,183,000.00	92,859,000.00	5.7%	1,534,141,000.00
7063	WATER SUPPLY	17,875,071,174.39	23,555,071,174.39	648,604,580.88	11,907,381,412.31	50.6%	11,647,689,762.08
70631	WATER SUPPLY	17,875,071,174.39	23,555,071,174.39	648,604,580.88	11,907,381,412.31	50.6%	11,647,689,762.08
707	HEALTH	34,643,451,691.50	24,333,451,691.50	1,389,245,892.18	3,041,596,797.81	12.5%	21,291,854,893.69
7073	HOSPITAL SERVICES	1,003,749,098.70	1,003,749,098.70	-	-	0.0%	1,003,749,098.70
70732	SPECIALIZED HOSPITAL SERVICES	1,003,749,098.70	1,003,749,098.70	-	-	0.0%	1,003,749,098.70
7074	PUBLIC HEALTH SERVICES	12,072,018,880.00	9,572,018,880.00	414,317,233.22	472,270,934.72	4.9%	9,099,747,945.28

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
70741	PUBLIC HEALTH SERVICES	12,072,018,880.00	9,572,018,880.00	414,317,233.22	472,270,934.72	4.9%	9,099,747,945.28
7076	HEALTH N.E.C.	21,567,683,712.80	13,757,683,712.80	974,928,658.96	2,569,325,863.09	18.7%	11,188,357,849.71
70761	HEALTH N.E.C.	21,567,683,712.80	13,757,683,712.80	974,928,658.96	2,569,325,863.09	18.7%	11,188,357,849.71
708	RECREATION, CULTURE AND RELIGION	12,769,774,220.00	13,342,236,832.85	1,045,410,832.52	6,014,345,364.75	45.1%	7,327,891,468.10
7081	RECREATIONAL AND SPORTING SERVICES	2,380,323,681.00	2,930,323,681.00	-	35,150,000.00	1.2%	2,895,173,681.00
70811	RECREATIONAL AND SPORTING SERVICES	2,380,323,681.00	2,930,323,681.00	-	35,150,000.00	1.2%	2,895,173,681.00
7082	CULTURAL SERVICES	761,000,000.00	761,000,000.00	82,211,230.74	82,211,230.74	10.8%	678,788,769.26
70821	CULTURAL SERVICES	761,000,000.00	761,000,000.00	82,211,230.74	82,211,230.74	10.8%	678,788,769.26
7083	BROADCASTING AND PUBLISHING SERVICES	1,540,250,539.00	1,540,250,539.00	-	494,338,471.40	32.1%	1,045,912,067.60
70831	BROADCASTING AND PUBLISHING SERVICES	1,540,250,539.00	1,540,250,539.00	-	494,338,471.40	32.1%	1,045,912,067.60
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,088,200,000.00	8,110,662,612.85	963,199,601.78	5,402,645,662.61	66.6%	2,708,016,950.24
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,088,200,000.00	8,110,662,612.85	963,199,601.78	5,402,645,662.61	66.6%	2,708,016,950.24
709	EDUCATION	57,783,832,001.15	54,250,225,032.46	7,125,059,275.72	27,561,089,753.40	50.8%	26,689,135,279.06
7091	PRE-PRIMARY AND PRIMARY EDUCATION	8,643,875,526.51	9,143,875,526.51	3,739,400,025.72	3,997,603,677.97	43.7%	5,146,271,848.54
70912	PRIMARY EDUCATION	8,643,875,526.51	9,143,875,526.51	3,739,400,025.72	3,997,603,677.97	43.7%	5,146,271,848.54
7092	SECONDARY EDUCATION	38,385,354,823.75	34,246,054,823.75	2,308,029,432.92	20,251,846,024.07	59.1%	13,994,208,799.68
70922	UPPER-SECONDARY EDUCATION	38,385,354,823.75	34,246,054,823.75	2,308,029,432.92	20,251,846,024.07	59.1%	13,994,208,799.68
7094	TERTIARY EDUCATION	7,824,339,750.89	7,800,632,782.20	850,703,832.70	2,337,679,620.85	30.0%	5,462,953,161.35
70941	FIRST STAGE OF TERTIARY EDUCATION	4,754,200,000.00	4,799,435,751.55	272,739,670.46	1,108,757,379.85	23.1%	3,690,678,371.70
70942	SECOND STAGE OF TERTIARY EDUCATION	3,070,139,750.89	3,001,197,030.65	577,964,162.24	1,228,922,241.00	40.9%	1,772,274,789.65
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,043,680,900.00	1,043,680,900.00	80,150,280.00	284,486,900.00	27.3%	759,194,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,043,680,900.00	1,043,680,900.00	80,150,280.00	284,486,900.00	27.3%	759,194,000.00
7097	R & D EDUCATION	261,581,000.00	261,581,000.00	16,300,000.00	99,489,788.90	38.0%	162,091,211.10
70971	R & D EDUCATION	261,581,000.00	261,581,000.00	16,300,000.00	99,489,788.90	38.0%	162,091,211.10
7098	EDUCATION N.E.C.	1,625,000,000.00	1,754,400,000.00	130,475,704.38	589,983,741.61	33.6%	1,164,416,258.39
70981	EDUCATION N.E.C	1,625,000,000.00	1,754,400,000.00	130,475,704.38	589,983,741.61	33.6%	1,164,416,258.39
710	SOCIAL PROTECTION	28,700,124,820.00	14,648,627,320.00	60,021,144.17	1,200,861,087.09	8.2%	13,447,766,232.91
7101	SICKNESS AND DISABILITY	400,000,000.00	400,000,000.00	46,235,450.00	278,199,591.67	69.5%	121,800,408.33
71012	DISABILITY	400,000,000.00	400,000,000.00	46,235,450.00	278,199,591.67	69.5%	121,800,408.33
7104	FAMILY AND CHILDREN	7,671,513,620.00	5,656,116,120.00	-	361,803,181.25	6.4%	5,294,312,938.75
71041	FAMILY AND CHILDREN	7,671,513,620.00	5,656,116,120.00	-	361,803,181.25	6.4%	5,294,312,938.75
7105	UNEMPLOYMENT	2,353,500,000.00	2,353,500,000.00	-	-	0.0%	2,353,500,000.00
71051	UNEMPLOYMENT	2,353,500,000.00	2,353,500,000.00	-	-	0.0%	2,353,500,000.00
7107	SOCIAL EXCLUSION N.E.C	610,200,000.00	610,200,000.00	-	-	0.0%	610,200,000.00
71071	SOCIAL EXCLUSION N.E.C.	610,200,000.00	610,200,000.00	-	-	0.0%	610,200,000.00
7109	SOCIAL PROTECTION N.E.C.	17,664,911,200.00	5,628,811,200.00	13,785,694.17	560,858,314.17	10.0%	5,067,952,885.83
71091	SOCIAL PROTECTION N.E.C.	17,664,911,200.00	5,628,811,200.00	13,785,694.17	560,858,314.17	10.0%	5,067,952,885.83

Table 14: Other Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Other Expenditure	29,523,763,038.39	31,198,763,038.39	9,752,869,982.40	26,630,693,378.84	85.4%	4,568,069,659.55
701	GENERAL PUBLIC SERVICES	27,512,863,038.39	29,187,863,038.39	8,825,535,557.40	25,116,758,771.44	86.1%	4,071,104,266.95
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL AFFAIRS	3,000,000.00	3,000,000.00	-	2,000,000.00	66.7%	1,000,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,000,000.00	3,000,000.00	-	2,000,000.00	66.7%	1,000,000.00
7013	GENERAL SERVICES	3,500,000,000.00	5,200,000,000.00	571,000,000.00	4,899,997,765.00	94.2%	300,002,235.00
70133	OTHER GENERAL SERVICES	3,500,000,000.00	5,200,000,000.00	571,000,000.00	4,899,997,765.00	94.2%	300,002,235.00
7017	PUBLIC DEBT TRANSACTIONS	23,969,363,038.39	23,969,363,038.39	8,254,035,557.40	20,212,761,006.44	84.3%	3,756,602,031.95
70171	PUBLIC DEBT TRANSACTIONS	23,969,363,038.39	23,969,363,038.39	8,254,035,557.40	20,212,761,006.44	84.3%	3,756,602,031.95
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	40,500,000.00	15,500,000.00	500,000.00	2,000,000.00	12.9%	13,500,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	40,500,000.00	15,500,000.00	500,000.00	2,000,000.00	12.9%	13,500,000.00
703	PUBLIC ORDER AND SAFETY	30,000,000.00	30,000,000.00	5,000,000.00	30,000,000.00	100.0%	-
7033	LAW COURTS	30,000,000.00	30,000,000.00	5,000,000.00	30,000,000.00	100.0%	-
70331	LAW COURTS	30,000,000.00	30,000,000.00	5,000,000.00	30,000,000.00	100.0%	-
708	RECREATION, CULTURE AND RELIGION	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
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
709	EDUCATION	1,959,600,000.00	1,959,600,000.00	922,334,425.00	1,483,934,607.40	75.7%	475,665,392.60
7092	SECONDARY EDUCATION	1,959,100,000.00	1,959,100,000.00	922,334,425.00	1,483,434,607.40	75.7%	475,665,392.60
70922	UPPER-SECONDARY EDUCATION	1,959,100,000.00	1,959,100,000.00	922,334,425.00	1,483,434,607.40	75.7%	475,665,392.60
7095	EDUCATION NOT DEFINABLE BY LEVEL	500,000.00	500,000.00	-	500,000.00	100.0%	-
70951	EDUCATION NOT DEFINABLE BY LEVEL	500,000.00	500,000.00	-	500,000.00	100.0%	-
710	SOCIAL PROTECTION	19,300,000.00	19,300,000.00	-	-	0.0%	19,300,000.00
7107	SOCIAL EXCLUSION N.E.C	19,300,000.00	19,300,000.00	-	-	0.0%	19,300,000.00
71071	SOCIAL EXCLUSION N.E.C.	19,300,000.00	19,300,000.00	-	-	0.0%	19,300,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	526,882,142,484.39	526,882,142,484.39	95,055,057,417.61	322,709,845,324.62	61.2%	204,172,297,159.77
01	Agriculture	26,969,053,592.51	22,264,053,592.51	1,013,370,704.69	12,471,626,849.41	56.0%	9,792,426,743.10
0101	Effective governance of the Agriculture Sector	9,352,700,000.00	12,852,700,000.00	516,353,500.00	8,374,803,125.46	65.2%	4,477,896,874.54
0102	Development of the livestock value chain	6,978,565,375.89	5,373,565,375.89	222,197,038.09	2,357,665,396.96	43.9%	3,015,899,978.93
0103	Enhancement of food production and productivity	8,915,812,397.31	2,315,812,397.31	57,347,515.59	493,508,556.08	21.3%	1,822,303,841.23
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	915,900,129.00	915,900,129.00	102,417,823.17	915,764,142.27	100.0%	135,986.73
0107	Promotion of enabling environment for increased agricultural development	806,075,690.31	806,075,690.31	115,054,827.84	329,885,628.65	40.9%	476,190,061.66
02	Societal Re-orientation	1,210,009,461.84	1,210,009,461.84	149,817,223.54	363,107,533.68	30.0%	846,901,928.16
0210	Societal Re-orientation - General	1,210,009,461.84	1,210,009,461.84	149,817,223.54	363,107,533.68	30.0%	846,901,928.16
03	Poverty Alleviation	9,763,418,420.54	12,593,418,420.54	896,063,233.30	4,822,381,601.25	38.3%	7,771,036,819.29
0310	Poverty Alleviation - General	9,763,418,420.54	12,593,418,420.54	896,063,233.30	4,822,381,601.25	38.3%	7,771,036,819.29
04	Health	49,360,215,702.90	39,050,215,702.90	3,298,117,657.66	16,299,314,395.15	41.7%	22,750,901,307.75
0401	Effective governance of the health system	46,181,822,998.07	35,871,822,998.07	3,065,630,082.36	14,764,815,954.97	41.2%	21,107,007,043.10
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,094,364,826.16	1,094,364,826.16	176,833,124.22	1,067,795,413.39	97.6%	26,569,412.77
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	45,644,806.00	45,644,806.00	9,143,864.25	45,644,437.93	100.0%	368.07
0409	Provision of universal health coverage and financial risk protection for citizens	11,950,245.00	11,950,245.00	1,674,037.70	11,949,825.83	100.0%	419.17
0410	Health Sector Expenditures Not Elsewhere Classified	2,026,432,827.67	2,026,432,827.67	44,836,549.14	409,108,763.03	20.2%	1,617,324,064.64
05	Education	90,003,256,374.28	88,085,649,405.59	12,426,947,193.54	55,323,088,908.98	62.8%	32,762,560,496.61
0501	Effective governance of the education system	32,352,681,343.67	33,808,374,374.98	5,230,090,460.36	20,324,208,471.39	60.1%	13,484,165,903.59
0502	Increase in access, retention, and completion rate at all levels	254,914,239.68	254,914,239.68	28,817,848.52	254,753,138.21	99.9%	161,101.47
0503	Equity and inclusiveness in the provision of educational services	1,962,856,218.46	1,962,856,218.46	202,236,354.35	938,645,110.06	47.8%	1,024,211,108.40
0504	Improved quality of teaching and learning outcomes	7,216,543,183.46	7,216,543,183.46	799,922,289.99	7,169,038,557.75	99.3%	47,504,625.71
0505	Adequate infrastructure at all levels	33,809,888,353.75	29,620,588,353.75	1,698,626,724.11	18,442,366,809.64	62.3%	11,178,221,544.11
0506	Improved education information management system (EIMS)	1,144,900,000.00	1,460,900,000.00	42,000,000.00	314,689,808.38	21.5%	1,146,210,191.62
0510	Education Sector Expenditures Not Elsewhere Classified	13,261,473,035.26	13,761,473,035.26	4,425,253,516.21	7,879,387,013.54	57.3%	5,882,086,021.72
06	Housing and Urban Development	47,507,874,666.35	72,849,119,022.19	18,725,040,737.55	51,955,194,146.09	71.3%	20,893,924,876.10
0610	Housing and Urban Development - General	47,507,874,666.35	72,849,119,022.19	18,725,040,737.55	51,955,194,146.09	71.3%	20,893,924,876.10
07	Gender	8,058,780,829.02	6,043,383,329.02	37,011,171.59	627,750,350.19	10.4%	5,415,632,978.83
0710	Gender - General	8,058,780,829.02	6,043,383,329.02	37,011,171.59	627,750,350.19	10.4%	5,415,632,978.83
08	Youth	3,466,387,780.77	4,016,387,780.77	278,171,884.10	1,145,965,399.53	28.5%	2,870,422,381.24
0810	Youth - General	3,466,387,780.77	4,016,387,780.77	278,171,884.10	1,145,965,399.53	28.5%	2,870,422,381.24
09	Environmental Improvement	24,362,102,140.28	18,833,102,140.28	2,458,371,185.84	10,051,219,565.26	53.4%	8,781,882,575.02
0910	Environmental Improvement - General	24,362,102,140.28	18,833,102,140.28	2,458,371,185.84	10,051,219,565.26	53.4%	8,781,882,575.02
10	Water Resources and Rural Development	20,134,558,248.20	26,314,558,248.20	917,371,594.01	13,571,169,229.88	51.6%	12,743,389,018.32
1010	Water Resources and Rural Deve - General	20,134,558,248.20	26,314,558,248.20	917,371,594.01	13,571,169,229.88	51.6%	12,743,389,018.32
11	Information Communication and Technology	3,301,437,040.18	3,301,437,040.18	216,114,547.71	2,166,514,339.50	65.6%	1,134,922,700.68
1110	Information Communication and Technology - General	3,301,437,040.18	3,301,437,040.18	216,114,547.71	2,166,514,339.50	65.6%	1,134,922,700.68
12	Growing the Private Sector	5,739,639,973.77	2,196,639,973.77	760,768,020.91	1,346,869,598.61	61.3%	849,770,375.16
1210	Growing the Private Sector - General	5,739,639,973.77	2,196,639,973.77	760,768,020.91	1,346,869,598.61	61.3%	849,770,375.16
13	Reform of Government and Governance	163,470,269,550.50	152,416,029,663.35	37,937,103,177.45	114,146,044,231.32	74.9%	38,269,985,432.03
1310	Reform of Government and Governance - General	163,470,269,550.50	152,416,029,663.35	37,937,103,177.45	114,146,044,231.32	74.9%	38,269,985,432.03
14	Power	10,131,310,000.00	6,081,310,000.00	114,947,440.00	831,708,571.18	13.7%	5,249,601,428.82
1410	Power - General	10,131,310,000.00	6,081,310,000.00	114,947,440.00	831,708,571.18	13.7%	5,249,601,428.82
16	Water Ways	1,114,592,523.08	1,114,592,523.08	105,711,562.39	854,002,152.33	76.6%	260,590,370.75
1610	Water Ways - General	1,114,592,523.08	1,114,592,523.08	105,711,562.39	854,002,152.33	76.6%	260,590,370.75
17	Road	62,289,236,180.17	32,112,236,180.17	3,350,698,438.94	12,027,211,719.77	37.5%	20,085,024,460.40
1710	Road - General	62,289,236,180.17	32,112,236,180.17	3,350,698,438.94	12,027,211,719.77	37.5%	20,085,024,460.40
18	Airways	-	38,400,000,000.00	12,369,431,644.37	24,706,676,732.48	64.3%	13,693,323,267.52
1810	Airways - General	-	38,400,000,000.00	12,369,431,644.37	24,706,676,732.48	64.3%	13,693,323,267.52

Table 16: Personnel Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Personnel Expenditure	64,711,091,739.44	61,211,091,739.44	7,863,693,486.17	58,650,588,471.32	95.8%	2,560,503,268.12
01	Agriculture	1,642,341,970.62	1,642,341,970.62	179,936,102.61	1,641,873,634.61	100.0%	468,336.01
0102	Development of the livestock value chain	12,499,254.00	12,499,254.00	1,099,136.01	12,498,507.62	100.0%	746.38
0103	Enhancement of food production and productivity	473,866,897.31	473,866,897.31	51,347,515.59	473,708,556.08	100.0%	158,341.23
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	915,900,129.00	915,900,129.00	102,417,823.17	915,764,142.27	100.0%	135,986.73
0107	Promotion of enabling environment for increased agricultural development	240,075,690.31	240,075,690.31	25,071,627.84	239,902,428.65	99.9%	173,261.66
02	Societal Re-orientation	107,909,461.84	107,909,461.84	8,835,992.80	107,890,302.94	100.0%	19,158.90
0210	Societal Re-orientation - General	107,909,461.84	107,909,461.84	8,835,992.80	107,890,302.94	100.0%	19,158.90
03	Poverty Alleviation	68,759,614.54	68,759,614.54	6,471,114.49	50,828,451.58	73.9%	17,931,162.96
0310	Poverty Alleviation - General	68,759,614.54	68,759,614.54	6,471,114.49	50,828,451.58	73.9%	17,931,162.96
04	Health	11,597,013,993.40	11,597,013,993.40	1,468,860,530.57	11,594,885,362.43	100.0%	2,128,630.97
0401	Effective governance of the health system	10,216,570,387.27	10,216,570,387.27	1,305,536,705.27	10,215,099,422.25	100.0%	1,470,965.02
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	980,164,826.16	980,164,826.16	124,833,124.22	979,795,413.39	100.0%	369,412.77
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	45,644,806.00	45,644,806.00	9,143,864.25	45,644,437.93	100.0%	368.07
0409	Provision of universal health coverage and financial risk protection for citizens	11,950,245.00	11,950,245.00	1,674,037.70	11,949,825.83	100.0%	419.17
0410	Health Sector Expenditures Not Elsewhere Classified	342,683,728.97	342,683,728.97	27,672,799.14	342,396,263.03	99.9%	287,465.94
05	Education	17,405,965,331.80	17,405,965,331.80	2,094,046,124.82	16,928,724,833.57	97.3%	477,240,498.23
0501	Effective governance of the education system	7,485,696,581.45	7,485,696,581.45	936,345,640.47	7,028,034,232.97	93.9%	457,662,348.48
0502	Increase in access, retention, and completion rate at all levels	254,914,239.68	254,914,239.68	28,817,848.52	254,753,138.21	99.9%	161,101.47
0503	Equity and inclusiveness in the provision of educational services	359,302,511.46	359,302,511.46	45,801,481.08	340,856,364.54	94.9%	18,446,146.92
0504	Improved quality of teaching and learning outcomes	7,169,453,183.46	7,169,453,183.46	799,922,289.99	7,169,038,557.75	100.0%	414,625.71
0510	Education Sector Expenditures Not Elsewhere Classified	2,136,598,815.75	2,136,598,815.75	283,158,864.76	2,136,042,540.09	100.0%	556,275.66
06	Housing and Urban Development	176,890,045.60	176,890,045.60	19,114,977.96	176,729,906.96	99.9%	160,138.64
0610	Housing and Urban Development - General	176,890,045.60	176,890,045.60	19,114,977.96	176,729,906.96	99.9%	160,138.64
07	Gender	186,267,209.02	186,267,209.02	13,611,171.59	184,747,168.94	99.2%	1,520,040.08
0710	Gender - General	186,267,209.02	186,267,209.02	13,611,171.59	184,747,168.94	99.2%	1,520,040.08
08	Youth	69,964,099.77	69,964,099.77	10,718,384.10	69,963,399.53	100.0%	700.24
0810	Youth - General	69,964,099.77	69,964,099.77	10,718,384.10	69,963,399.53	100.0%	700.24
09	Environmental Improvement	649,701,140.28	649,701,140.28	94,624,273.37	647,958,043.11	99.7%	1,743,097.17
0910	Environmental Improvement - General	649,701,140.28	649,701,140.28	94,624,273.37	647,958,043.11	99.7%	1,743,097.17
10	Water Resources and Rural Development	723,944,281.08	723,944,281.08	98,332,013.13	711,420,317.57	98.3%	12,523,963.51
1010	Water Resources and Rural Deve - General	723,944,281.08	723,944,281.08	98,332,013.13	711,420,317.57	98.3%	12,523,963.51
11	Information Communication and Technology	1,599,966,451.18	1,599,966,451.18	188,314,547.71	1,594,055,868.10	99.6%	5,910,583.08
1110	Information Communication and Technology - General	1,599,966,451.18	1,599,966,451.18	188,314,547.71	1,594,055,868.10	99.6%	5,910,583.08
12	Growing the Private Sector	78,951,173.77	78,951,173.77	7,812,102.46	78,739,988.16	99.7%	211,185.61
1210	Growing the Private Sector - General	78,951,173.77	78,951,173.77	7,812,102.46	78,739,988.16	99.7%	211,185.61
13	Reform of Government and Governance	29,565,724,443.46	26,065,724,443.46	3,568,204,588.15	24,025,189,041.48	92.2%	2,040,535,401.98
1310	Reform of Government and Governance - General	29,565,724,443.46	26,065,724,443.46	3,568,204,588.15	24,025,189,041.48	92.2%	2,040,535,401.98
16	Water Ways	837,692,523.08	837,692,523.08	104,811,562.39	837,582,152.33	100.0%	110,370.75
1610	Water Ways - General	837,692,523.08	837,692,523.08	104,811,562.39	837,582,152.33	100.0%	110,370.75

Table 17: Overhead Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Overhead Expenditure	85,163,247,352.31	80,666,057,352.31	18,125,141,417.00	57,228,414,873.16	70.9%	23,437,642,479.15
01	Agriculture	3,624,135,000.00	3,624,135,000.00	53,369,125.00	880,538,160.00	24.3%	2,743,596,840.00
0101	Effective governance of the Agriculture Sector	3,387,700,000.00	3,387,700,000.00	16,353,500.00	820,122,535.00	24.2%	2,567,577,465.00
0102	Development of the livestock value chain	130,750,000.00	130,750,000.00	31,015,625.00	40,615,625.00	31.1%	90,134,375.00
0103	Enhancement of food production and productivity	105,685,000.00	105,685,000.00	6,000,000.00	19,800,000.00	18.7%	85,885,000.00
02	Societal Re-orientation	341,100,000.00	341,100,000.00	58,770,000.00	173,006,000.00	50.7%	168,094,000.00
0210	Societal Re-orientation - General	341,100,000.00	341,100,000.00	58,770,000.00	173,006,000.00	50.7%	168,094,000.00
03	Poverty Alleviation	1,133,100,000.00	1,133,100,000.00	56,500,000.00	461,578,300.00	40.7%	671,521,700.00
0310	Poverty Alleviation - General	1,133,100,000.00	1,133,100,000.00	56,500,000.00	461,578,300.00	40.7%	671,521,700.00
04	Health	3,119,750,018.00	3,119,750,018.00	440,011,234.91	1,662,832,234.91	53.3%	1,456,917,783.09
0401	Effective governance of the health system	2,325,550,018.00	2,325,550,018.00	370,847,484.91	1,508,119,734.91	64.9%	817,430,283.09
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	114,200,000.00	114,200,000.00	52,000,000.00	88,000,000.00	77.1%	26,200,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	680,000,000.00	680,000,000.00	17,163,750.00	66,712,500.00	9.8%	613,287,500.00
05	Education	11,924,959,041.33	13,224,959,041.33	2,253,814,010.25	9,044,956,548.48	68.4%	4,180,002,492.85
0501	Effective governance of the education system	9,666,587,541.33	10,966,587,541.33	1,854,511,349.00	7,074,340,465.23	64.5%	3,892,247,076.10
0503	Equity and inclusiveness in the provision of educational services	541,450,000.00	541,450,000.00	121,153,500.00	337,061,100.00	62.3%	204,388,900.00
0510	Education Sector Expenditures Not Elsewhere Classified	1,716,921,500.00	1,716,921,500.00	278,149,161.25	1,633,554,983.25	95.1%	83,366,516.75
06	Housing and Urban Development	372,500,000.00	497,500,000.00	35,715,000.00	211,445,771.45	42.5%	286,054,228.55
0610	Housing and Urban Development - General	372,500,000.00	497,500,000.00	35,715,000.00	211,445,771.45	42.5%	286,054,228.55
07	Gender	201,000,000.00	201,000,000.00	23,400,000.00	81,200,000.00	40.4%	119,800,000.00
0710	Gender - General	201,000,000.00	201,000,000.00	23,400,000.00	81,200,000.00	40.4%	119,800,000.00
08	Youth	1,286,100,000.00	1,311,100,000.00	267,453,500.00	1,071,352,000.00	81.7%	239,748,000.00
0810	Youth - General	1,286,100,000.00	1,311,100,000.00	267,453,500.00	1,071,352,000.00	81.7%	239,748,000.00
09	Environmental Improvement	635,000,000.00	635,000,000.00	96,802,000.00	562,472,390.00	88.6%	72,527,610.00
0910	Environmental Improvement - General	635,000,000.00	635,000,000.00	96,802,000.00	562,472,390.00	88.6%	72,527,610.00
10	Water Resources and Rural Deve	1,535,542,792.73	2,035,542,792.73	170,435,000.00	952,367,500.00	46.8%	1,083,175,292.73
1010	Water Resources and Rural Deve - General	1,535,542,792.73	2,035,542,792.73	170,435,000.00	952,367,500.00	46.8%	1,083,175,292.73
11	Information Communication and Technology	209,220,050.00	209,220,050.00	27,800,000.00	78,120,000.00	37.3%	131,100,050.00
1110	Information Communication and Technology - General	209,220,050.00	209,220,050.00	27,800,000.00	78,120,000.00	37.3%	131,100,050.00
12	Growing the Private Sector	768,188,800.00	768,188,800.00	39,366,500.00	387,672,223.00	50.5%	380,516,577.00
1210	Growing the Private Sector - General	768,188,800.00	768,188,800.00	39,366,500.00	387,672,223.00	50.5%	380,516,577.00
13	Reform of Government and Governance	58,433,541,650.25	51,986,351,650.25	14,515,791,046.84	40,956,484,745.32	78.8%	11,029,866,904.93
1310	Reform of Government and Governance - General	58,433,541,650.25	51,986,351,650.25	14,515,791,046.84	40,956,484,745.32	78.8%	11,029,866,904.93
14	Power	1,246,310,000.00	1,246,310,000.00	82,314,000.00	669,409,000.00	53.7%	576,901,000.00
1410	Power - General	1,246,310,000.00	1,246,310,000.00	82,314,000.00	669,409,000.00	53.7%	576,901,000.00
16	Water Ways	276,900,000.00	276,900,000.00	900,000.00	16,420,000.00	5.9%	260,480,000.00
1610	Water Ways - General	276,900,000.00	276,900,000.00	900,000.00	16,420,000.00	5.9%	260,480,000.00
17	Road	55,900,000.00	55,900,000.00	2,700,000.00	18,560,000.00	33.2%	37,340,000.00
1710	Road - General	55,900,000.00	55,900,000.00	2,700,000.00	18,560,000.00	33.2%	37,340,000.00

Table 18: Capital Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Capital Expenditure	347,484,040,354.25	353,806,230,354.25	59,313,352,532.04	180,200,148,601.30	50.9%	173,606,081,752.95
01	Agriculture	21,702,576,621.89	16,997,576,621.89	780,065,477.08	9,949,215,054.80	58.5%	7,048,361,567.09
0101	Effective governance of the Agriculture Sector	5,965,000,000.00	9,465,000,000.00	500,000,000.00	7,554,680,590.46	79.8%	1,910,319,409.54
0102	Development of the livestock value chain	6,835,316,121.89	5,230,316,121.89	190,082,277.08	2,304,551,264.34	44.1%	2,925,764,857.55
0103	Enhancement of food production and productivity	8,336,260,500.00	1,736,260,500.00	-	-	0.0%	1,736,260,500.00
0107	Promotion of enabling environment for increased agricultural development	566,000,000.00	566,000,000.00	89,983,200.00	89,983,200.00	15.9%	476,016,800.00
02	Societal Re-orientation	761,000,000.00	761,000,000.00	82,211,230.74	82,211,230.74	10.8%	678,788,769.26
0210	Societal Re-orientation - General	761,000,000.00	761,000,000.00	82,211,230.74	82,211,230.74	10.8%	678,788,769.26
03	Poverty Alleviation	8,561,558,806.00	11,391,558,806.00	833,092,118.81	4,309,974,849.67	37.8%	7,081,583,956.33
0310	Poverty Alleviation - General	8,561,558,806.00	11,391,558,806.00	833,092,118.81	4,309,974,849.67	37.8%	7,081,583,956.33
04	Health	34,643,451,691.50	24,333,451,691.50	1,389,245,892.18	3,041,596,797.81	12.5%	21,291,854,893.69
0401	Effective governance of the health system	33,639,702,592.80	23,329,702,592.80	1,389,245,892.18	3,041,596,797.81	13.0%	20,288,105,794.99
0410	Health Sector Expenditures Not Elsewhere Classified	1,003,749,098.70	1,003,749,098.70	-	-	0.0%	1,003,749,098.70
05	Education	58,712,732,001.15	55,495,125,032.46	7,156,572,633.47	27,865,472,919.53	50.2%	27,629,652,112.93
0501	Effective governance of the education system	13,241,297,220.89	13,396,990,252.20	1,516,899,045.89	4,738,399,165.79	35.4%	8,658,591,086.41
0503	Equity and inclusiveness in the provision of educational services	1,062,103,707.00	1,062,103,707.00	35,281,373.27	260,727,645.52	24.5%	801,376,061.48
0504	Improved quality of teaching and learning outcomes	47,090,000.00	-	-	-	0.0%	47,090,000.00
0505	Adequate infrastructure at all levels	33,809,888,353.75	29,620,588,353.75	1,698,626,724.11	18,442,366,809.64	62.3%	11,178,221,544.11
0506	Improved education information management system (EIMS)	1,144,900,000.00	1,460,900,000.00	42,000,000.00	314,689,808.38	21.5%	1,146,210,191.62
0510	Education Sector Expenditures Not Elsewhere Classified	9,407,452,719.51	9,907,452,719.51	3,863,945,490.20	4,109,289,490.20	41.5%	5,798,163,229.31
06	Housing and Urban Development	46,958,484,620.75	72,174,728,976.59	18,670,210,759.59	51,567,018,467.68	71.4%	20,607,710,508.91
0610	Housing and Urban Development - General	46,958,484,620.75	72,174,728,976.59	18,670,210,759.59	51,567,018,467.68	71.4%	20,607,710,508.91
07	Gender	7,671,513,620.00	5,656,116,120.00	-	361,803,181.25	6.4%	5,294,312,938.75
0710	Gender - General	7,671,513,620.00	5,656,116,120.00	-	361,803,181.25	6.4%	5,294,312,938.75
08	Youth	2,080,323,681.00	2,630,323,681.00	-	4,650,000.00	0.2%	2,625,673,681.00
0810	Youth - General	2,080,323,681.00	2,630,323,681.00	-	4,650,000.00	0.2%	2,625,673,681.00
09	Environmental Improvement	23,077,401,000.00	17,548,401,000.00	2,266,944,912.47	8,840,789,132.15	50.4%	8,707,611,867.85
0910	Environmental Improvement - General	23,077,401,000.00	17,548,401,000.00	2,266,944,912.47	8,840,789,132.15	50.4%	8,707,611,867.85
10	Water Resources and Rural Development	17,875,071,174.39	23,555,071,174.39	648,604,580.88	11,907,381,412.31	50.6%	11,647,689,762.08
1010	Water Resources and Rural Deve - General	17,875,071,174.39	23,555,071,174.39	648,604,580.88	11,907,381,412.31	50.6%	11,647,689,762.08
11	Information Communication and Technology	1,490,250,539.00	1,490,250,539.00	-	494,338,471.40	33.2%	995,912,067.60
1110	Information Communication and Technology - General	1,490,250,539.00	1,490,250,539.00	-	494,338,471.40	33.2%	995,912,067.60
12	Growing the Private Sector	4,892,500,000.00	1,349,500,000.00	713,589,418.45	880,457,387.45	65.2%	469,042,612.55
1210	Growing the Private Sector - General	4,892,500,000.00	1,349,500,000.00	713,589,418.45	880,457,387.45	65.2%	469,042,612.55
13	Reform of Government and Governance	47,938,840,418.40	45,131,790,531.25	11,022,571,985.06	24,017,611,673.08	53.2%	21,114,178,858.17
1310	Reform of Government and Governance - General	47,938,840,418.40	45,131,790,531.25	11,022,571,985.06	24,017,611,673.08	53.2%	21,114,178,858.17
14	Power	8,885,000,000.00	4,835,000,000.00	32,633,440.00	162,299,571.18	3.4%	4,672,700,428.82
1410	Power - General	8,885,000,000.00	4,835,000,000.00	32,633,440.00	162,299,571.18	3.4%	4,672,700,428.82
17	Road	62,233,336,180.17	32,056,336,180.17	3,347,998,438.94	12,008,651,719.77	37.5%	20,047,684,460.40
1710	Road - General	62,233,336,180.17	32,056,336,180.17	3,347,998,438.94	12,008,651,719.77	37.5%	20,047,684,460.40
18	Airways	-	38,400,000,000.00	12,369,431,644.37	24,706,676,732.48	64.3%	13,693,323,267.52
1810	Airways - General	-	38,400,000,000.00	12,369,431,644.37	24,706,676,732.48	64.3%	13,693,323,267.52

Table 19: Other Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Other Expenditure	29,523,763,038.39	31,198,763,038.39	9,752,869,982.40	26,630,693,378.84	85.4%	4,568,069,659.55
05	Education	1,959,600,000.00	1,959,600,000.00	922,334,425.00	1,483,934,607.40	75.7%	475,665,392.60
0501	Effective governance of the education system	1,959,100,000.00	1,959,100,000.00	922,334,425.00	1,483,434,607.40	75.7%	475,665,392.60
0510	Education Sector Expenditures Not Elsewhere Classified	500,000.00	500,000.00	-	500,000.00	100.0%	-
08	Youth	30,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
0810	Youth - General	30,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
11	Information Communication and Technology	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
1110	Information Communication and Technology - General	2,000,000.00	2,000,000.00	-	-	0.0%	2,000,000.00
13	Reform of Government and Governance	27,532,163,038.39	29,232,163,038.39	8,830,535,557.40	25,146,758,771.44	86.0%	4,085,404,266.95
1310	Reform of Government and Governance - General	27,532,163,038.39	29,232,163,038.39	8,830,535,557.40	25,146,758,771.44	86.0%	4,085,404,266.95

3 Primary Healthcare Budget Performance

3.A Overview

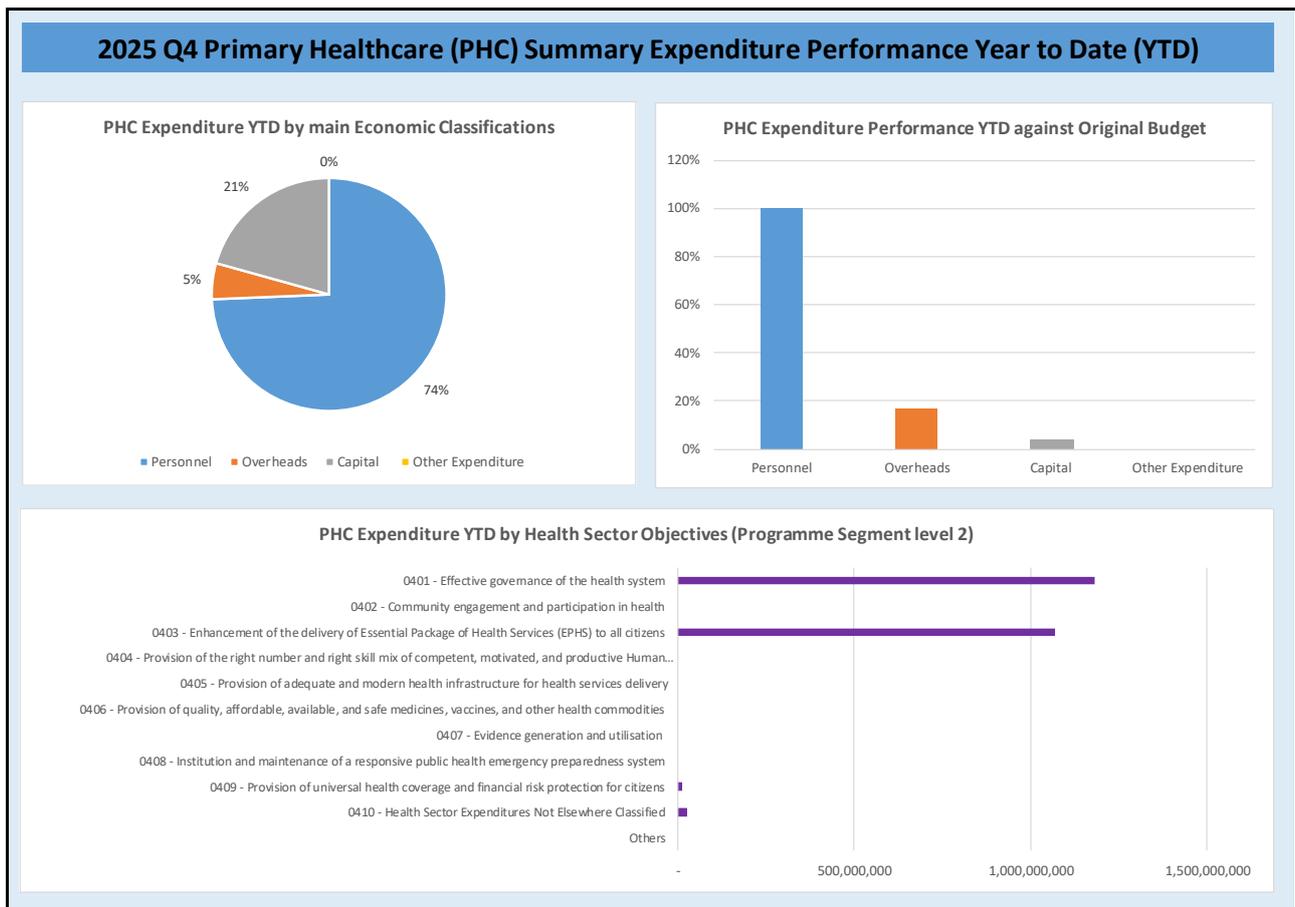
The **Primary Healthcare (PHC)** sub-sector was allocated a total of **₦13,196,854,692.00** to finance key interventions aimed at improving access to quality healthcare services, strengthening primary health systems, and enhancing maternal, newborn, and child health outcomes across Sokoto State.

However, due to fiscal adjustments necessitated by shortfalls in revenue performance and reprioritization of government expenditure, the PHC budget was **revised downward to ₦11,803.169,763.16** by the end of the fourth quarter (Q4) of the 2025 fiscal year.

As of the end of **Q4 2025**, the total actual expenditure under the Primary Healthcare sub-sector amounted to **₦2,285,728,519.33** representing **19.4%** of the revised budget allocation. 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 **Final 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 2025 Q4 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	14,303,169,763.16	11,803,169,763.16	670,132,845.36	2,285,728,519.33	19.4%	9,517,441,243.83
05000000000	Social Sector	14,303,169,763.16	11,803,169,763.16	670,132,845.36	2,285,728,519.33	19.4%	9,517,441,243.83
05210000000	Ministry of Health	14,303,169,763.16	11,803,169,763.16	670,132,845.36	2,285,728,519.33	19.4%	9,517,441,243.83
052100200100	Sokoto State contributory health care mgt agency	11,950,245.00	11,950,245.00	1,674,037.70	11,949,825.83	100.0%	419.17
052100300100	Primary Health Care Development Agency	13,196,854,692.00	10,696,854,692.00	491,625,683.44	1,205,983,280.11	11.3%	9,490,871,411.89
052102600200	Maryam Abacha W& Child. Hospital	803,926,576.16	803,926,576.16	116,046,821.24	783,475,467.46	97.5%	20,451,108.70
052103600100	Noma Children Hospital	290,438,250.00	290,438,250.00	60,786,302.98	284,319,945.93	97.9%	6,118,304.07

Table 21: Primary Healthcare Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	14,303,169,763.16	11,803,169,763.16	670,132,845.36	2,285,728,519.33	19.4%	9,517,441,243.83
707	HEALTH	14,303,169,763.16	11,803,169,763.16	670,132,845.36	2,285,728,519.33	19.4%	9,517,441,243.83
7073	HOSPITAL SERVICES	1,094,364,826.16	1,094,364,826.16	176,833,124.22	1,067,795,413.39	97.6%	26,569,412.77
70732	SPECIALIZED HOSPITAL SERVICES	1,094,364,826.16	1,094,364,826.16	176,833,124.22	1,067,795,413.39	97.6%	26,569,412.77
7074	PUBLIC HEALTH SERVICES	13,208,804,937.00	10,708,804,937.00	493,299,721.14	1,217,933,105.93	11.4%	9,490,871,831.07
70741	PUBLIC HEALTH SERVICES	13,208,804,937.00	10,708,804,937.00	493,299,721.14	1,217,933,105.93	11.4%	9,490,871,831.07

Table 22: Primary Healthcare Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	14,303,169,763.16	11,803,169,763.16	670,132,845.36	2,285,728,519.33	19.4%	9,517,441,243.83
04	Health	14,303,169,763.16	11,803,169,763.16	670,132,845.36	2,285,728,519.33	19.4%	9,517,441,243.83
0401	Effective governance of the health system	12,627,854,692.00	10,127,854,692.00	484,961,933.44	1,179,770,780.11	11.6%	8,948,083,911.89
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	1,094,364,826.16	1,094,364,826.16	176,833,124.22	1,067,795,413.39	97.6%	26,569,412.77
0409	Provision of universal health coverage and financial risk protection for citizens	11,950,245.00	11,950,245.00	1,674,037.70	11,949,825.83	100.0%	419.17
0410	Health Sector Expenditures Not Elsewhere Classified	569,000,000.00	569,000,000.00	6,663,750.00	26,212,500.00	4.6%	542,787,500.00

Table 23: Primary Healthcare Expenditure by Economic Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	14,303,169,763.16	11,803,169,763.16	670,132,845.36	2,285,728,519.33	19.4%	9,517,441,243.83
2	EXPENDITURES	14,303,169,763.16	11,803,169,763.16	670,132,845.36	2,285,728,519.33	19.4%	9,517,441,243.83
21	PERSONNEL COST	1,699,950,883.16	1,699,950,883.16	197,151,862.14	1,699,245,084.61	100.0%	705,798.55
2101	SALARY	1,699,950,883.16	1,699,950,883.16	197,151,862.14	1,699,245,084.61	100.0%	705,798.55
210101	SALARIES AND WAGES	1,699,950,883.16	1,699,950,883.16	197,151,862.14	1,699,245,084.61	100.0%	705,798.55
21010101	SALARY	1,699,950,883.16	1,699,950,883.16	197,151,862.14	1,699,245,084.61	100.0%	705,798.55
22	OTHER RECURRENT COSTS	683,200,000.00	683,200,000.00	58,663,750.00	114,212,500.00	16.7%	568,987,500.00
2202	OVERHEAD COST	683,200,000.00	683,200,000.00	58,663,750.00	114,212,500.00	16.7%	568,987,500.00
220201	TRAVEL & TRANSPORT - GENERAL	437,000,000.00	437,000,000.00	12,000,000.00	33,663,750.00	7.7%	403,336,250.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	27,000,000.00	27,000,000.00	4,000,000.00	17,221,250.00	63.8%	9,778,750.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	410,000,000.00	410,000,000.00	8,000,000.00	16,442,500.00	4.0%	393,557,500.00
220203	MATERIALS & SUPPLIES - GENERAL	74,000,000.00	74,000,000.00	11,663,750.00	22,163,750.00	30.0%	51,836,250.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	7,600,000.00	7,600,000.00	3,663,750.00	6,663,750.00	87.7%	936,250.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	47,000,000.00	47,000,000.00	2,000,000.00	5,500,000.00	11.7%	41,500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	8,000,000.00	8,000,000.00	-	-	0.0%	8,000,000.00
22020309	UNIFORMS & OTHER CLOTHING	4,800,000.00	4,800,000.00	4,000,000.00	4,000,000.00	83.3%	800,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	6,600,000.00	6,600,000.00	2,000,000.00	6,000,000.00	90.9%	600,000.00
220204	MAINTENANCE SERVICES - GENERAL	37,700,000.00	37,700,000.00	11,000,000.00	22,442,500.00	59.5%	15,257,500.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	16,500,000.00	16,500,000.00	6,000,000.00	6,000,000.00	36.4%	10,500,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	6,000,000.00	6,000,000.00	3,000,000.00	5,000,000.00	83.3%	1,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	4,000,000.00	4,000,000.00	-	3,000,000.00	75.0%	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	9,000,000.00	9,000,000.00	1,000,000.00	7,442,500.00	82.7%	1,557,500.00
22020406	OTHER MAINTENANCE SERVICES	2,200,000.00	2,200,000.00	1,000,000.00	1,000,000.00	45.5%	1,200,000.00
220205	TRAINING - GENERAL	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
22020501	LOCAL TRAINING	80,000,000.00	80,000,000.00	-	-	0.0%	80,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,000,000.00	10,000,000.00	4,000,000.00	7,500,000.00	75.0%	2,500,000.00
22020708	MEDICAL CONSULTING	10,000,000.00	10,000,000.00	4,000,000.00	7,500,000.00	75.0%	2,500,000.00
220208	FUEL & LUBRICANTS - GENERAL	21,700,000.00	21,700,000.00	14,000,000.00	17,000,000.00	78.3%	4,700,000.00
22020801	MOTOR VEHICLE FUEL COST	21,700,000.00	21,700,000.00	14,000,000.00	17,000,000.00	78.3%	4,700,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	22,800,000.00	22,800,000.00	6,000,000.00	11,442,500.00	50.2%	11,357,500.00
22021003	PUBLICITY & ADVERTISEMENTS	8,300,000.00	8,300,000.00	-	3,000,000.00	36.1%	5,300,000.00
22021007	WELFARE PACKAGES	14,500,000.00	14,500,000.00	6,000,000.00	8,442,500.00	58.2%	6,057,500.00
23	CAPITAL EXPENDITURE	11,920,018,880.00	9,420,018,880.00	414,317,233.22	472,270,934.72	5.0%	8,947,747,945.28
2301	FIXED ASSETS PURCHASED	60,000,000.00	60,000,000.00	14,850,000.00	14,850,000.00	24.8%	45,150,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	60,000,000.00	60,000,000.00	14,850,000.00	14,850,000.00	24.8%	45,150,000.00
23010104	PURCHASE MOTOR CYCLES	40,000,000.00	40,000,000.00	14,850,000.00	14,850,000.00	37.1%	25,150,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00
2302	CONSTRUCTION / PROVISION	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00
2303	REHABILITATION / REPAIRS	11,220,018,880.00	8,720,018,880.00	384,767,233.22	427,173,284.72	4.9%	8,292,845,595.28
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	11,220,018,880.00	8,720,018,880.00	384,767,233.22	427,173,284.72	4.9%	8,292,845,595.28
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,720,018,880.00	8,220,018,880.00	384,767,233.22	427,173,284.72	5.2%	7,792,845,595.28
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00
2305	OTHER CAPITAL PROJECTS	630,000,000.00	630,000,000.00	14,700,000.00	30,247,650.00	4.8%	599,752,350.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	630,000,000.00	630,000,000.00	14,700,000.00	30,247,650.00	4.8%	599,752,350.00
23050101	RESEARCH AND DEVELOPMENT	60,000,000.00	60,000,000.00	-	-	0.0%	60,000,000.00
23050103	MONITORING AND EVALUATION	570,000,000.00	570,000,000.00	14,700,000.00	30,247,650.00	5.3%	539,752,350.00

3.C Primary Healthcare Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Sokoto State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)	HOPE-GOV Tagging
052100300100 - Primary Health Care Development Ag	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 Ag	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 Ag	Procurement of Medical Equipment such as sterilizers, ECG machine, Oxygen concentrators, Surgical tables,	20,000,000.00	20,000,000.00	-	-	0.0%	20,000,000.00	
052100300100 - Primary Health Care Development Ag	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 Ag	Support for Family Planning Programme (Counterpart)	30,000,000.00	30,000,000.00	-	-	0.0%	30,000,000.00	
052100300100 - Primary Health Care Development Ag	Purchase of cold boxes and vaccine carriers, coolant packs, AD Syringes for Routine Immunization, Child Nut	300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
052100300100 - Primary Health Care Development Ag	Support for CHIPS activities in the State	40,000,000.00	40,000,000.00	14,700,000.00	14,700,000.00	36.8%	25,300,000.00	
052100300100 - Primary Health Care Development Ag	Support for the Provision of Office Space of SSPHCDA Secretariat	100,000,000.00	100,000,000.00	-	15,547,650.00	15.5%	84,452,350.00	
052100300100 - Primary Health Care Development Ag	Procurement of 50 Nos. Motorcycles for Monitoring & Supervision	40,000,000.00	40,000,000.00	14,850,000.00	14,850,000.00	37.1%	25,150,000.00	
052100300100 - Primary Health Care Development Ag	Installation of Solar to the Renovated 244 Health Facilities	500,000,000.00	500,000,000.00	-	-	0.0%	500,000,000.00	
052100300100 - Primary Health Care Development Ag	Repairs of Ambulances for 244 Wards across the 23 LGAs	1,300,000,000.00	300,000,000.00	-	-	0.0%	300,000,000.00	
052100300100 - Primary Health Care Development Ag	Investment Funds i.e for renovations of 244 ward level health facilities under IMPACT PROJECT	9,390,018,880.00	7,890,018,880.00	384,767,233.22	427,173,284.72	5.4%	7,462,845,595.28	
052100300100 - Primary Health Care Development Ag	Consultancy Services (IMPACT PROJECT)	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
052100300100 - Primary Health Care Development Ag	Procurement of goods i.e motor vehicles (IMPACT PROJECT)	10,000,000.00	10,000,000.00	-	-	0.0%	10,000,000.00	

4 Basic Education Budget Performance

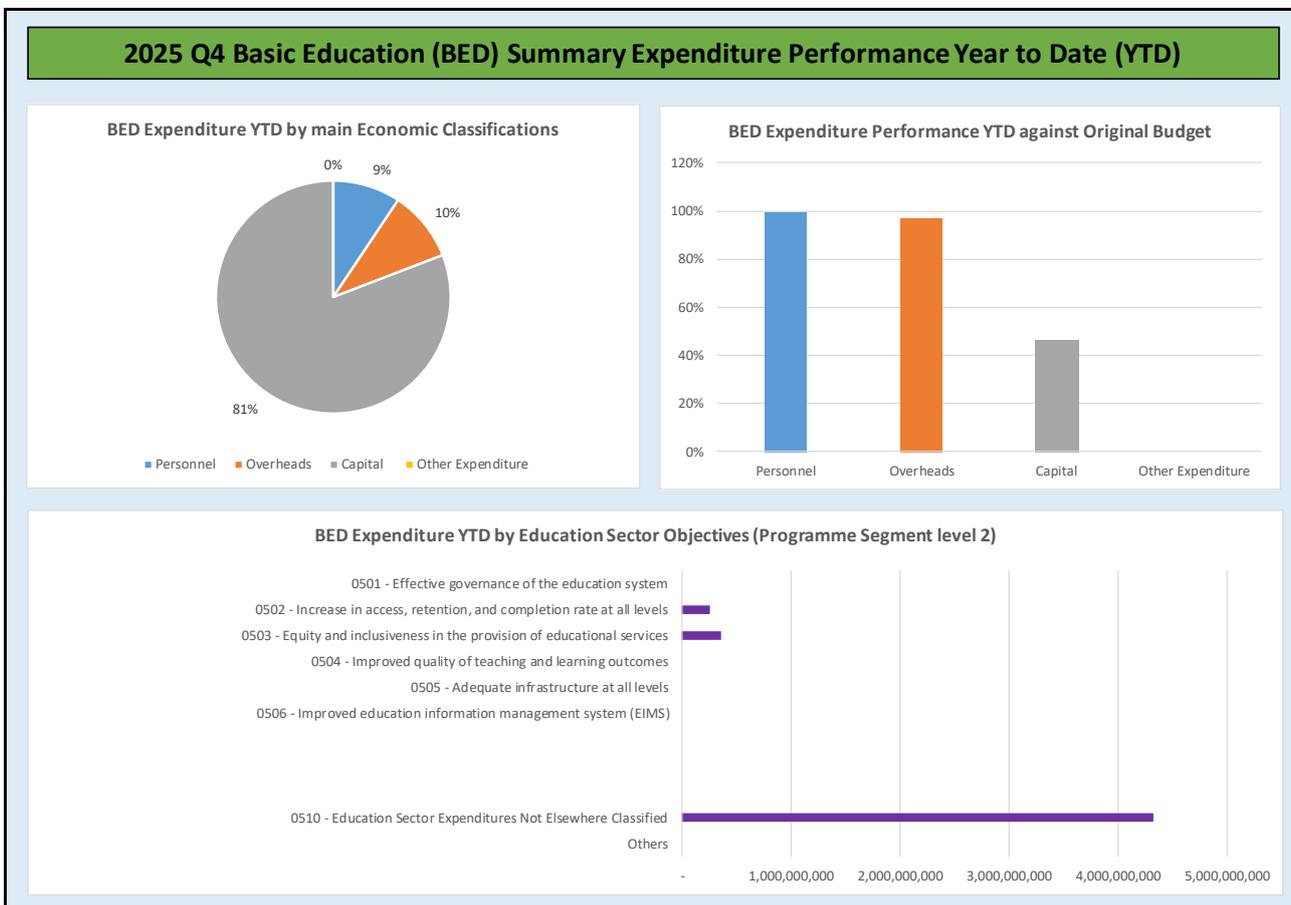
4.A Overview

In period under review, the **2025 Approved Budget**, has a total of **₦9,607,035,648.24** was allocated to the **Basic Education Subsector** for capital projects, and operational activities, aimed at improving access, equity, and qualitative basic education across Sokoto State. However, as a result of revenue performance and expenditure prioritization, the approved BED budget was **revised upward to ₦10,107,035,648.24** by the fourth quarter of the fiscal year.

As at the end of the **fourth quarter (Q4) of 2025**, actual expenditure on basic education amounted to **₦4,942,922,221.87** representing approximately **48.9%** as against budget allocation. This is relatively high level of budget utilization as against 16% experienced in the third quarter. The performance is as a result of several factors that includes improved fund releases, procurement and implementation of capital projects.

A detailed summary of the **Year-to-Date (YTD)** performance against the **Final 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 2025 Q4 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
05000000000	Social Sector	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
05170000000	Ministry of Education	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
051700300100	State Universal Basic Education Board (SUBEB)	9,105,616,959.19	9,605,616,959.19	3,816,560,942.22	4,584,690,231.91	47.7%	5,020,926,727.28
051701100100	State Agency for Normadic Education1	501,418,689.05	501,418,689.05	47,207,309.06	358,231,989.97	71.4%	143,186,699.08

Table 26: Basic Education Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
709	EDUCATION	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
7091	PRE-PRIMARY AND PRIMARY EDUCATION	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
70912	PRIMARY EDUCATION	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37

Table 27: Basic Education Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
05	Education	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
0502	Increase in access, retention, and completion rate at all levels	254,914,239.68	254,914,239.68	28,817,848.52	254,753,138.21	99.9%	161,101.47
0503	Equity and inclusiveness in the provision of educational services	501,418,689.05	501,418,689.05	47,207,309.06	358,231,989.97	71.4%	143,186,699.08
0505	Adequate infrastructure at all levels	238,000,000.00	238,000,000.00	-	-	0.0%	238,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	8,612,702,719.51	9,112,702,719.51	3,787,743,093.70	4,329,937,093.70	47.5%	4,782,765,625.81

Table 28: Basic Education Expenditure by Economic Classification

Sokoto State Government Budget Performance Report 2025 Q4 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)
	Total Expenditure	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
2	EXPENDITURES	9,607,035,648.24	10,107,035,648.24	3,863,768,251.28	4,942,922,221.87	48.9%	5,164,113,426.37
21	PERSONNEL COST	463,910,121.73	463,910,121.73	42,750,064.31	461,050,382.65	99.4%	2,859,739.08
2101	SALARY	428,910,121.73	428,910,121.73	42,750,064.31	428,611,382.65	99.9%	298,739.08
210101	SALARIES AND WAGES	428,910,121.73	428,910,121.73	42,750,064.31	428,611,382.65	99.9%	298,739.08
21010101	SALARY	428,910,121.73	428,910,121.73	42,750,064.31	428,611,382.65	99.9%	298,739.08
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	35,000,000.00	35,000,000.00	-	32,439,000.00	92.7%	2,561,000.00
210201	ALLOWANCES	35,000,000.00	35,000,000.00	-	32,439,000.00	92.7%	2,561,000.00
21020101	NON REGULAR ALLOWANCES	35,000,000.00	35,000,000.00	-	32,439,000.00	92.7%	2,561,000.00
22	OTHER RECURRENT COSTS	499,250,000.00	499,250,000.00	81,618,161.25	484,268,161.25	97.0%	14,981,838.75
2202	OVERHEAD COST	499,250,000.00	499,250,000.00	81,618,161.25	484,268,161.25	97.0%	14,981,838.75
220201	TRAVEL & TRANSPORT - GENERAL	90,000,000.00	190,000,000.00	48,950,000.00	189,210,000.00	99.6%	790,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	85,000,000.00	185,000,000.00	45,200,000.00	184,260,000.00	99.6%	740,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	5,000,000.00	5,000,000.00	3,750,000.00	4,950,000.00	99.0%	50,000.00
220202	UTILITIES - GENERAL	7,750,000.00	7,750,000.00	6,788,000.00	6,788,000.00	87.6%	962,000.00
22020201	ELECTRICITY CHARGES	7,750,000.00	7,750,000.00	6,788,000.00	6,788,000.00	87.6%	962,000.00
220203	MATERIALS & SUPPLIES - GENERAL	72,000,000.00	72,000,000.00	17,000,000.00	72,000,000.00	100.0%	-
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	22,000,000.00	22,000,000.00	17,000,000.00	22,000,000.00	100.0%	-
22020302	BOOKS	50,000,000.00	50,000,000.00	-	50,000,000.00	100.0%	-
220204	MAINTENANCE SERVICES - GENERAL	196,000,000.00	96,000,000.00	3,300,000.00	90,000,000.00	93.8%	6,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	189,000,000.00	89,000,000.00	300,000.00	85,000,000.00	95.5%	4,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	3,000,000.00	3,000,000.00	3,000,000.00	100.0%	-
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	4,000,000.00	-	2,000,000.00	50.0%	2,000,000.00
220205	TRAINING - GENERAL	87,500,000.00	87,500,000.00	-	85,690,000.00	97.9%	1,810,000.00
22020501	LOCAL TRAINING	87,500,000.00	87,500,000.00	-	85,690,000.00	97.9%	1,810,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,000,000.00	11,000,000.00	5,580,161.25	10,580,161.25	96.2%	419,838.75
22020702	INFORMATION TECHNOLOGY CONSULTING	11,000,000.00	11,000,000.00	5,580,161.25	10,580,161.25	96.2%	419,838.75
220210	MISCELLANEOUS EXPENSES GENERAL	35,000,000.00	35,000,000.00	-	30,000,000.00	85.7%	5,000,000.00
22021007	WELFARE PACKAGES	30,000,000.00	30,000,000.00	-	30,000,000.00	100.0%	-
22021009	SPORTING ACTIVITIES	5,000,000.00	5,000,000.00	-	-	0.0%	5,000,000.00
23	CAPITAL EXPENDITURE	8,643,875,526.51	9,143,875,526.51	3,739,400,025.72	3,997,603,677.97	43.7%	5,146,271,848.54
2301	FIXED ASSETS PURCHASED	2,980,810,135.05	2,980,810,135.05	21,781,290.00	51,781,290.00	1.7%	2,929,028,845.05
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,980,810,135.05	2,980,810,135.05	21,781,290.00	51,781,290.00	1.7%	2,929,028,845.05
23010113	PURCHASE OF COMPUTERS	647,533,278.45	647,533,278.45	21,781,290.00	21,781,290.00	3.4%	625,751,988.45
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,058,276,856.60	2,058,276,856.60	-	30,000,000.00	1.5%	2,028,276,856.60
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	275,000,000.00	275,000,000.00	-	-	0.0%	275,000,000.00
2302	CONSTRUCTION / PROVISION	5,473,065,391.46	5,973,065,391.46	3,575,879,682.73	3,791,438,742.23	63.5%	2,181,626,649.23
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	5,473,065,391.46	5,973,065,391.46	3,575,879,682.73	3,791,438,742.23	63.5%	2,181,626,649.23
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	46,421,231.00	46,421,231.00	-	-	0.0%	46,421,231.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	5,171,644,160.46	5,671,644,160.46	3,575,879,682.73	3,691,036,242.23	65.1%	1,980,607,918.23
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	205,000,000.00	205,000,000.00	-	100,402,500.00	49.0%	104,597,500.00
2303	REHABILITATION / REPAIRS	15,000,000.00	15,000,000.00	-	12,644,592.75	84.3%	2,355,407.25
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	15,000,000.00	15,000,000.00	-	12,644,592.75	84.3%	2,355,407.25
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	15,000,000.00	15,000,000.00	-	12,644,592.75	84.3%	2,355,407.25
2305	OTHER CAPITAL PROJECTS	175,000,000.00	175,000,000.00	141,739,052.99	141,739,052.99	81.0%	33,260,947.01
230501	ACQUISITION OF NON TANGIBLE ASSETS	175,000,000.00	175,000,000.00	141,739,052.99	141,739,052.99	81.0%	33,260,947.01
23050102	COMPUTER SOFTWARE ACQUISITION	25,000,000.00	25,000,000.00	-	-	0.0%	25,000,000.00
23050108	CAPACITY DEVELOPMENT	150,000,000.00	150,000,000.00	141,739,052.99	141,739,052.99	94.5%	8,260,947.01

4.C Basic Education Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Sokoto State Government Budget Performance Report 2025 Q4 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2025 Original Budget	2025 Final Budget	2025 Q4 Performance	2025 Performance Year to Date (Q1-Q4)	% Performance Year to Date against 2025 Final Budget	Balance (against Final Budget)	HOPE-GOV Tagging
051700300100 - State Universal Basic Education Board	Support for UBEC activities for the construction, rehabilitation and purchase chairs and tables for Basic Education	4,554,642,584.46	5,054,642,584.46	3,554,642,589.46	3,614,884,089.46	71.5%	1,439,758,495.00	
051700300100 - State Universal Basic Education Board	Construction of Permanent site for SUBEB	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	-	100,402,500.00	49.0%	104,597,500.00	
051700300100 - State Universal Basic Education Board	Procurement and Distribution of Teaching and Learning Materials for Pre-Primary, Primary and JSS levels (E	1,000,000,000.00	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
051700300100 - State Universal Basic Education Board	Procurement of Digital Tablets for Coaches and Mentors for School Monitoring and Mentoring by the SSOs/P	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-Primary, Primary and sa	360,278,560.69	360,278,560.69	-	30,000,000.00	8.3%	330,278,560.69	
051700300100 - State Universal Basic Education Board	Procurement of Supplementary Reading Materials (SRMs) to all the Primary Schools in the State for P1-P3 G	200,498,295.91	200,498,295.91	-	-	0.0%	200,498,295.91	
051700300100 - State Universal Basic Education Board	Development of Dashboard for Data visualization Management and utilization by the decision makers.	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 Primary and JSS to both tea	200,000,000.00	200,000,000.00	-	-	0.0%	200,000,000.00	
051700300100 - State Universal Basic Education Board	Conferences to communities on enrolment, attendance, completion and transition on Basic Education	150,000,000.00	150,000,000.00	141,739,052.99	141,739,052.99	94.5%	8,260,947.01	
051700300100 - State Universal Basic Education Board	Procurement of Laptops computers (95), tablets (120) to 23 LGEA EMIS officers/Quality Assurance officers, F	72,654,300.00	72,654,300.00	21,781,290.00	21,781,290.00	30.0%	50,873,010.00	
051700300100 - State Universal Basic Education Board	Procurement of chairs, tables and ICT equipments to Principal officers of 23 LGEA for effective services	345,000,000.00	345,000,000.00	-	-	0.0%	345,000,000.00	
051700300100 - State Universal Basic Education Board	Procurement of Laptops Corei7 and Tablet Samsung Galaxy type A to SUBEB Management, Directors, Deput	82,500,000.00	82,500,000.00	-	-	0.0%	82,500,000.00	
051700300100 - State Universal Basic Education Board	Production /Provision of 47,600 copies of the nine years basic Education curriculum of all subjects in both Pr	238,000,000.00	238,000,000.00	-	-	0.0%	238,000,000.00	
051700300100 - State Universal Basic Education Board	Purchase of chairs and tables for EMIS Office at the SUBEB Head quarters for Data Storage and functionality	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 Schools in the State	297,500,000.00	297,500,000.00	-	-	0.0%	297,500,000.00	
051701100100 - State Agency for Normadic Education	Construction of Normadic Schools State Wide	30,000,000.00	30,000,000.00	-	20,608,000.00	68.7%	9,392,000.00	
051701100100 - State Agency for Normadic Education	Rehabilitation of Normadic Schools State Wide	15,000,000.00	15,000,000.00	-	12,644,592.75	84.3%	2,355,407.25	
051701100100 - State Agency for Normadic Education	Construction of 3 Block of 9 Classrooms At Sildewo Nomadic Schools	50,000,000.00	50,000,000.00	21,237,093.27	30,254,967.27	60.5%	19,745,032.73	
051701100100 - State Agency for Normadic Education	Construction of Staff Quarters and fencing of Sildewo Nomadic School Tangaza	50,000,000.00	50,000,000.00	-	-	0.0%	50,000,000.00	
051701100100 - State Agency for Normadic Education	Construction Boreholes at Sildewo Nomadic School Tangaza	46,421,231.00	46,421,231.00	-	-	0.0%	46,421,231.00	
051701100100 - State Agency for Normadic Education	Construction of 1 block of 3 Classrooms at Zangon Lakoda at Illela Local Government	18,500,788.00	18,500,788.00	-	12,644,592.75	68.3%	5,856,195.25	
051701100100 - State Agency for Normadic Education	Construction of 1 block of 3 Classrooms at Baguderra At Shagari Local Government	18,500,788.00	18,500,788.00	-	12,644,592.75	68.3%	5,856,195.25	