

A LAW TO APPROPRIATE THE SUM OF SEVEN HUNDRED AND FIFTY EIGHT BILLION, SEVEN HUNDRED MILLION, FIVE HUNDRED AND TWENTY SEVEN THOUSAND, FIVE HUNDRED AND THIRTY SEVEN NAIRA, EIGHTY NINE KOBO (₦758,700,527,537.89) FOR THE SERVICES OF SOKOTO STATE GOVERNMENT FOR THE YEAR ENDING ON THIRTY FIRST DAY OF DECEMBER, TWO THOUSAND AND TWENTY SIX



LAW NO14..... 2025

BE IT ENACTED by the Sokoto State House of Assembly as follows:-

Citation and Commencement

1. This Law may be cited as the Appropriation Law, 2026, and shall come into operation on the 1st day of January, 2026.

Issue and Appropriation of
₦758,700,527,537.89

2. (1)The Accountant General shall when authorized so to do by warrants issued by the Commissioner of Finance, pay out of Consolidated Revenue Fund of the State during the year ending on the 31st December, 2026 the sums approved by the warrants not exceeding in the whole the sum of *Seven Hundred And Fifty Eight Billion, Seven Hundred Million, Five Hundred And Twenty Seven Thousand, Five Hundred And Thirty Seven Naira, Eighty Nine Kobo (₦758,700,527,537.89)* being the total of the amount specified in the Schedule to this Law.

- Schedule* (2)The amount mentioned in sub-section (1) of this section shall be appropriated to Heads of Expenditure in the manner specified in the Schedule to this Law.
- Time limit for release of funds* (3)No part of the amount aforesaid shall be released from the Consolidated Revenue Fund of the State after the end of the year mentioned in subsection (1) of this section.
- Release of funds from the Consolidated Revenue Fund* 3. All amounts appropriated under this Law shall be released from the Consolidated Revenue Fund of the State only for the purpose specified in the Schedule to this Law.
- Prohibition of Virement without prior approval of the House* 4. In the event that the implementation of any of the projects intended to be undertaken under this Law cannot be completed without virement, such virement shall only be effected with the prior approval of the House of Assembly.

SCHEDULE

PART A

REVENUES

CODE	REVENUE ITEMS	APPROVED ESTIMATE 2026
	OPENING BALANCE	
	Opening Balance	61,052,740,233.10
	SUB TOTAL	61,052,740,233.10
11	GOVERNMENT SHARE OF FAAC	
110101	State Government Share Of Statutory Revenues	93,000,000,000.00
110102	State Government Share of VAT	98,760,810,194.99
110103	State Government Share of Other FAAC Revenues	197,558,020,000.00
	SUB TOTAL	389,318,830,194.99
12	INDEPENDENT REVENUE	
120101	Personal Taxes	37,496,858,875.00
120103	Other Taxes	18,111,837,625.00
120201	Licenses - General	478,679,827.00
120202	Mining Rents	320,000.00
120204	Fees - General	7,881,567,470.00

120205	Fines - General	59,000,000.00
120206	Sales - General	4,458,997,500.00
120207	Earnings -General	687,004,025.00
120208	Rent on Government Buildings - General	47,000,000.00
120209	Rent on Land & Others - General	193,750,000.00
120210	Repayments - General	5,000,000,000.00
120211	Investment Income	100,000,000.00
	SUB TOTAL	74,515,015,322.00
13	AID AND GRANTS	
130102	Foreign Aid	2,500,000,000.00
130201	Domestic Grants	39,779,413,459.96
130202	Foreign Grants	36,640,000,000.00
	SUB TOTAL	78,919,413,459.96
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	
140302	International Loans/ Borrowings Receipt	154,894,527,327.84
	SUB TOTAL	154,894,527,327.84
	TOTAL REVENUE	758,700,526,537.89

PART B

RECURRENT EXPENDITURE SCHEDULE

ADMIN. CODE	MINISTRIES, DEPARTMENTS AND AGENCIES	APPROVED ESTIMATE 2026
	ADMINISTRATION SECTOR	
011100100100	Government House	3,973,452,299.86
011100100200	Office of the Deputy Governor	1,710,926,470.00
011100900100	UNDP	123,000,000.00
011100800100	State Emergency Management Agency (SEMA)	124,300,000.00
011101000100	Bureau for Public Procurement and Price Intelligence	61,758,005.00
011102000100	Poverty Reduction Programme	536,789,900.00
011103300100	SOSACAT	129,954,320.00
011103500200	Primary School Staff Pension Board	60,338,250.00
011103700100	Pilgrims Welfare Agency	3,968,021,094.01
011103800100	Department for Special Projects	102,000,000.00
011103900100	Office of the Special Adviser on Administration and Legal Matters	1,095,000,000.00
016700100100	Ministry for Special Duties	207,500,000.00

016100100100	SSG's Office	11,893,560,900.00
016102100200	Liaison Office, Abuja	87,178,792.83
016102100400	NGOs and Donors Agency	150,000,000.00
016102100500	Department for Human Rights	85,100,000.00
016102100600	Community and Social Development Agency	230,000,000.00
016102100700	Department for Resident Community and Advocacy	937,000,000.00
016102100800	Department for IDPs Matters	660,020,000.00
011200300100	Sokoto State House of Assembly	7,486,690,624.41
011200400100	House of Assembly Service Commission	108,778,792.83
012300100100	Ministry of Information	631,146,044.12
012300300100	Sokoto State Rima Television (Rtv)	119,822,992.60
012300400100	Rima Radio	175,747,563.02
012305500100	State Newspaper Comp.(The PATH)	90,577,158.50
012500100100	Office of Head of Service	2,669,873,734.64
012500100200	Sokoto State Public Service Institute	95,000,000.00
014000100100	Office of Auditor General	421,267,209.02
014000200100	Local Government Audit	185,569,979.02
014700100100	Civil Service Commission	403,144,241.41
014900100100	Local Government Service Commission	398,842,129.68
014903500100	Local Government Pension Board	347,676,491.00
014800100100	Sokoto State Independent Electoral Commission	234,764,612.92
012400100100	Ministry for Home Affairs	2,009,997,847.00
012400700100	Sokoto Marshal Corps	1,127,500,000.00
012400800100	Fire Service	344,830,361.16
012400900100	Government Printing Press	46,900,000.00
017000100200	Department for Security Matters	18,066,867,627.25
017200100100	Ministry for Religious Affairs	2,559,357,198.38
017200700100	Zakat and Endowment (WAQF) Agency	1,381,050,000.00
017200700200	Hisbah Board Sokoto	595,672,154.50
017200700300	Agency for Almajiri Matters	121,500,000.00
017300100100	Department of Establishment and Pensions	11,841,049,823.27
	SUB TOTAL	77,599,526,616.43
	ECONOMIC SECTOR	
021500100100	Ministry of Agriculture & Natural Resource	590,598,971.45
021502100100	College of Agriculture Wurno	351,075,690.31
021510200100	State Agricultural Development Project	325,078,436.70
021510200200	International Fund for Agriculture	131,079,030.95
021510200300	Nigeria CARES- Fadama Programme	598,700,000.00
021510900100	Afforestation Programme	31,755,000.00

021511000100	Fertilizer and Agricultural Supplies Company	91,669,321.04
022000100100	Ministry of Finance	22,996,050,084.46
022000700100	Office of the Accountant General	6,402,210,000.00
022000800100	State Internal Revenue Service	892,020,000.00
022000800200	Agency for Revenue & Taxation	517,200,000.00
022200100100	Ministry of Commerce and Industry	560,470,161.77
022200200100	Commodity Board	23,970,200.00
022201800100	Investment Company	26,000,000.00
022205100100	Sokoto State SME Development Agency	1,384,587,287.28
022205500100	Sokoto Central Market	102,966,458.00
022205400200	Agency for Industrial Development	129,344,400.00
022205600100	Agency for Cooperative	127,000,000.00
025000100100	Fiscal Responsibility Commission	46,743,780.12
022800100100	Ministry of Science and Technology	2,663,000,230.00
027900100100	Ministry of Innovation and Digital Economy	593,510,500.56
027900200100	Sokoto State Information and Communication Technology Development Agency (SICTDA)	244,968,000.00
023100100100	Ministry of Energy and Petroleum Resources	738,695,618.00
023100100200	Department for Rural Electrification	120,228,624.88
023400100100	Ministry of Works	691,788,999.00
023400400100	Sokoto Road Maintenance Agency	65,100,763.88
023405400100	Works School Sokoto	58,950,763.88
023405600100	Sokoto Engineering Construction Company	57,946,650.47
023405700100	Department for Rural Roads	162,536,247.86
022900100100	Ministry of Transport	3,195,000,000.00
023600100100	Ministry of Culture & Tourism	533,436,271.31
023600200100	Waziri Junaidu History and Culture Bureau	102,714,170.96
023800100100	Ministry of Budget and Economic Planning	1,097,605,200.00
023800300400	Social Investment Programme	864,000,000.00
023800400100	State Bureau of Statistics	544,000,000.00
023800600200	Sustainable Development Goals (SDG)	42,000,000.00
023800700100	Office of the Special Adviser on Economic Matters	412,000,000.00
023800800100	Agency for Inter-Governmental and Multilateral Affairs	134,000,000.00
023300100100	Ministry of Solid Minerals and Natural Resources	359,840,888.00
025200100100	Ministry of Water Resources	981,962,921.80
025210200100	Water Board	2,687,475,213.13
025210300100	Rural Water and Sanitation Agency	62,000,000.00
025210400100	Department for Rural Water	400,705,630.48

025300100100	Min of Lands and Housing	395,058,930.71
025300200100	Sokoto Geographical Information Systems	166,000,000.00
025300300100	Surveyor General's Office	85,321,083.88
025300400100	Sokoto State Housing Corporation	46,451,043.71
025300500100	Sokoto Urban & Reg. Planning Department	180,444,390.00
026800100100	Ministry of Livestock and Fisheries Development	1,238,250,129.00
026800200100	Livestock Development Programme	34,050,013.70
026800300100	Poultry Development Agency	66,140,589.44
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	297,000,000.00
	SUB TOTAL	54,650,701,696.72
	LAW AND JUSTICE	
031801100100	Judicial Service Commission	246,506,646.52
031805100100	State High Court	3,073,743,000.00
031805500100	Shari'a Court of Appeal	1,456,871,755.48
032600100100	Ministry of Justice	1,714,077,158.50
032600200100	Law Reform Commission	262,993,458.52
032600600500	Sokoto College of Legal & Islamic St.	327,422,668.00
032600700500	Tenancy Control and Safety of Persons Agency	81,000,000.00
	SUB TOTAL	7,162,614,687.02
	SOCIAL SECTOR	
051300100100	Ministry of Youth and Sports Development	1,544,358,000.00
051300300100	Agency for Persons Living With Disabilities	1,829,900,000.00
051400100100	Ministry for Women Affairs	2,462,808,166.70
051400200100	Social Cash Transfer Unit	434,000,000.00
051700100100	Ministry for Basic Education	9,305,642,508.56
051700260100	Sultan Maccido Institute for Qur'anic & General Studies	592,435,123.82
051700300100	State Universal Basic Education Board (SUBEB)	1,584,664,239.68
051701000100	State Agency for Mass Education	432,190,889.00
051701100100	State Agency for Nomadic Education	390,995,882.05
051700800100	State Library Board	54,999,038.29
051705400200	Teachers Service Board (Secondary Edu. Board)	7,454,872,277.68
051705700100	Female Education Board	509,496,073.60
051705800100	Arabic and Islamic Education Board	2,318,529,449.79
056900100100	Ministry for Higher Education	950,527,925.43

056900300100	Shehu Shagari College of Education Sokoto	2,232,659,598.70
056900400100	Sokoto State University	2,213,287,944.52
056900500100	State College of Basic and Remedial Studies	218,938,223.92
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	2,353,363,751.00
056905500100	Sokoto State Scholarship and Students Matters	3,325,879,620.83
056905600100	Shehu Shagari University of Education	2,074,569,334.64
052100100100	Ministry of Health	6,250,197,814.00
052100200100	Sokoto State Contributory Health Care Mgt. Agency	80,892,330.47
052100300100	Primary Health Care Development Agency	1,318,210,444.94
052102600100	Specialist Hospital	3,277,182,250.86
052102600200	Maryam Abacha W& Child. Hospital	129,776,491.00
052102600300	Infectious Diseases Hospital Amanawa	73,000,000.00
052103600100	Noma Children Hospital	350,438,250.00
052104100100	Orthopedic Hospital Wamakko	679,472,523.00
052110200100	Hospitals Services Mgt. Board	5,579,986,470.00
052110400100	College of Nursing Sciences, Sokoto	553,338,250.00
052110400200	College of Nursing Sciences, Tambuwal	286,627,925.43
052110600100	Sultan AbdulRahman College of H/Tech.	533,950,763.88
052111400100	Agency for Malaria Control	525,126,730.47
052111400300	Drugs and Medical Supplies Mgt. Agency	122,700,000.00
053500100100	Ministry of Environment	642,000,000.00
053500200100	Parks and Gardens Agency	86,931,156.00
053501600100	State Environmental Protection Agency	1,105,000,000.00
053501600200	Sokoto Erosion and Watershed Management Agency (SEWMA)	161,670,780.00
055100100100	Ministry for Local Government and Chieftaincy	318,626,460.00
055100200100	Agency for Community Engagement	190,000,000.00
055600100100	Ministry of Humanitarian Affairs & Social Welfare	1,394,844,746.00
	SUB TOTAL	65,944,091,434.26
	TOTAL RECURRENT EXPENDITURE	205,356,934,434.43

PART C

CAPITAL EXPENDITURE SCHEDULE

ADMIN. CODE	SECTORS	APPROVED ESTIMATES 2026
	ADMINISTRATION SECTOR	
011100800100	State Emergency Management Agency (SEMA)	1,200,000,000.00

011101000100	Bureau for Public Procurement and Price Intelligence	20,000,000.00
011102000100	Poverty Reduction Programme	1,703,500,000.00
011103700100	Pilgrims Welfare Agency	1,123,140,622.34
011103800100	Department for Special Projects	2,595,000,000.00
016700100100	Ministry for Special Duties	622,000,000.00
016100100100	SSG's Office	22,558,500,000.00
016102100400	NGOs and Donors Agency	14,500,000.00
016102100500	Department for Human Rights	9,700,000.00
016102100600	Community and Social Development Agency	1,170,000,000.00
016102100800	Department for IDPs Matters	2,605,000,000.00
011200300100	Sokoto State House of Assembly	4,136,400,000.00
011200400100	House of Assembly Service Commission	525,500,000.00
012300100100	Ministry of Information	950,252,266.00
012300300100	Sokoto State Rima Television (Rtv)	30,000,000.00
012300400100	Rima Radio	275,000,000.00
012305500100	State Newspaper Co. (The PATH)	209,000,000.00
012500100100	Office of Head of Service	7,670,860,756.00
014800100100	Sokoto State Independent Electoral Commission	225,711,564.00
012400100100	Ministry for Home Affairs	2,099,167,340.00
012400700100	Sokoto Marshal Corps	90,000,000.00
012400800100	Fire Service	343,000,000.00
012400900100	Government Printing Press	50,000,000.00
017000100200	Department for Security Matters	8,305,000,000.00
017200100100	Ministry for Religious Affairs	9,938,200,000.00
017200700100	Zakat and Endowment (WAQF) Agency	2,787,200,000.00
017200700200	Hisbah Board Sokoto	294,000,000.00
017200700300	Agency for Almajiri Matters	370,000,000.00
	SUB-TOTAL	71,920,632,548.34
	<u>ECONOMIC SECTOR</u>	
021500100100	Ministry of Agriculture & Natural Resource	11,455,000,000.00
021502100100	College of Agriculture Wurno	929,700,000.00
021510200100	State Agricultural Development Project	350,000,000.00
021510200200	International Fund for Agriculture	170,000,000.00
021510200300	Nigeria CARES- Fadama Programme	2,000,000,000.00
021511000100	Fertilizer and Agricultural Supplies Company	23,000,000.00
022000100100	Ministry of Finance	9,285,090,000.00
022000800100	State Internal Revenue Service	180,000,000.00
022200100100	Ministry of Commerce and Industry	3,381,233,650.00
022200200100	Commodity Board	650,000,000.00
022205100100	Sokoto State SME Development Agency	100,000,000.00

022205500100	Sokoto Central Market	75,000,000.00
025000100100	Fiscal Responsibility Commission	14,250,000.00
022800100100	Ministry of Science and Technology	9,023,000,000.00
027900100100	Ministry of Innovation and Digital Economy	2,751,000,000.00
023100100100	Ministry of Energy and Petroleum Resources	21,350,000,000.00
023100100200	Department for Rural Electrification	1,124,978,013.72
023400100100	Ministry of Works	42,261,798,501.00
023400400100	Sokoto Road Maintenance Agency	400,000,000.00
023405700100	Department for Rural Roads	15,467,942,818.77
022900100100	Ministry of Transport	47,672,000,000.00
023600100100	Ministry of Culture & Tourism	788,590,700.00
023800100100	Ministry of Budget and Economic Planning	1,444,000,000.00
023800300400	Social Investment Programme	78,000,000.00
023800400100	State Bureau of Statistics	480,000,000.00
023800700100	Office of the Special Adviser on Economic Matters	220,000,000.00
023300100100	Ministry of Solid Minerals and Natural Resources	610,100,000.00
025200100100	Ministry of Water Resources	8,607,283,643.50
025210200100	Water Board	28,295,000,000.00
025210300100	Rural Water and Sanitation Agency	741,000,000.00
025210400100	Department for Rural Water	3,215,000,000.00
025300100100	Min of Lands and Housing	33,361,802,097.75
025300300100	Surveyor General's Office	286,500,000.00
025300400100	Sokoto State Housing Cooperation	330,000,000.00
025300500100	Sokoto Urban & Reg. Planning Department	926,000,000.00
026800100100	Ministry of Livestock and Fisheries Development	11,694,757,418.51
026800200100	Livestock Development Programme	334,000,000.00
026800300100	Poultry Development Agency	236,000,000.00
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	1,075,000,000.00
	SUB-TOTAL	261,387,026,843.25
	LAW AND JUSTICE	
031801100100	Judicial Service Commission	310,000,000.00
031805100100	State High Court	2,131,909,399.76
031805500100	Shari'a Court of Appeal	951,061,000.00
032600100100	Ministry of Justice	2,260,000,000.00
032600200100	Law Reform Commission	605,170,000.00
032600600500	Sokoto College of Legal & Islamic St.	770,000,000.00
032600700500	Tenancy Control and Safety of Person Agency	72,000,000.00

	SUB-TOTAL	7,100,140,399.76
	SOCIAL SECTOR	
051300100100	Ministry of Youth and Sports Development	12,443,000,000.00
051300300100	Agency for Persons Living With Disabilities	1,240,000,000.00
051400100100	Ministry for Women Affairs	4,340,000,000.00
051700100100	Ministry for Basic Education	34,194,140,207.21
051700260100	Sultan Maccido Institute for Qur'anic & General Studies	430,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	9,147,810,135.05
051701000100	State Agency for Mass Education	362,000,000.00
051701100100	State Agency for Nomadic Education	383,422,807.00
051700800100	State Library Board	300,000,000.00
051705700100	Female Education Board	650,000,000.00
051705800100	Arabic and Islamic Education Board	840,000,000.00
056900100100	Ministry for Higher Education	2,040,000,000.00
056900300100	Shehu Shagari College of Education Sokoto	3,511,200,000.00
056900400100	Sokoto State University	3,500,000,000.00
056900500100	State College of Basic and Remedial Studies	4,183,185,000.00
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	2,432,000,000.00
056905500100	Sokoto State Scholarship and Students Matters	47,090,000.00
056905600100	Shehu Shagari University of Education	4,903,500,000.00
052100100100	Ministry of Health	92,523,418,285.85
052100200100	Sokoto State Contributory Health Care Mgt. Agency	218,500,000.00
052100300100	Primary Health Care Development Agency	5,797,000,000.00
052102600100	Specialist Hospital	632,300,045.00
052104100100	Orthopedic Hospital, Wamakko	590,000,000.00
052110400100	College of Nursing Sciences, Sokoto	1,100,000,000.00
052110400200	College of Nursing Sciences, Tambuwal	2,050,000,000.00
052110600100	Sultan AbdulRahman College of H/Tech.	1,733,000,000.00
053500100100	Ministry of Environment	14,708,870,000.00
053500200100	Parks and Gardens Agency	4,065,000,000.00

055100100100	Ministry for Local Government and Chieftaincy	850,444,632.00
055600100100	Ministry of Humanitarian Affairs & Social Welfare	3,719,911,200.00
	SUB-TOTAL	212,935,792,312.11
	TOTAL CAPITAL EXPENDITURE	553,343,592,103.46
	GRAND-TOTAL:	758,700,526,537.89

MADE AT SOKOTO THIS 28TH DAY OF JANUARY 2026

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This printed impression has been carefully compared by me with the Bill which has been passed by the House of Assembly and found it to be a true and correctly printed copy of the said Bill

DR. MUSTAPHA SIDI ATTAHIRU
CLERK TO THE HOUSE

B

I ASSENT THIS 30TH DAY OF JANUARY 2026

AHMED ALIYU SOKOTO
GOVERNOR,
SOKOTO STATE OF NIGERIA