



Sokoto State
GOVERNMENT OF NIGERIA

Sokoto State Government

**BUDGET IMPLEMENTATION
REPORT QUARTER 1, 2026**

MARCH 24, 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 on quarterly and publish within 30 days from the end of each quarter.

This report includes the original approved budget for the year 2026 against each organizational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others), the actual expenditures for the quarter Q1, attributed to each organizational unit and balances against each of the revenue and expenditure appropriations.

This Q1 report is assessed against the 2026 Approved budget.

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

- Revenue – Economic Account Type 1
- Personnel 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 approved budget of **N758,700,526,537.89** was based on the anticipated inflows that are not limited to FAAC Receipts, anticipated internally Generated Revenue but also the expected inflow of discretionary and non-discretionary inflows.

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1.B Revenue Performance

The Sokoto State Budgeted a Total Revenue and other receipts to the tune of **N697,647,786,304.79** for the year 2026 from various sources. The Recurrent Revenue that was projected to be generated during the year is **N 463,833,845,516.99** while a total of **N233,813,940,787.80** was expected from Capital Receipts with the projected opening balance of **N61,052,740,233.10** which was carried forward from the year 2025.

The actual Total Revenue generated in the first quarter was **N68,151,286,043.06** out of which Statutory Allocation had a performance of **16.4%**, while the Internally Generated Revenue has a performance of **5.9%**. The noticeable non-performance of some of the revenue codes was as a result of current restructuring of the tax and non-tax activities. The ongoing review of some tax and non-tax rates is in progress with the State Ministry of Justice. We anticipate significant increase in the MDAs collection in Q2 of 2026 financial year.

Once everything is finalized, we anticipate a significant increase in the subsequent quarters of 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 were not many 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 **N205,356,934,434.43** comprising the Personnel Costs of **N70,571,647,882.76** and Other Recurrent **N134,785,286,551.67**.

The actual Q1 Implementation performance for Personnel stood at **N18,609,024,502.70** and other recurrent at **N13,146,789,749.88** all totalling **N31,755,814,252.59** in Quarter 1. Therefore, the Quarter ended with a total approved budgeted recurrent expenditure performance of **15.5%**. This demonstrated the Government's continued commitment to the welfare of its workforce in payment of salary, pension, gratuity and associated other recurrent expenditure components such as government's running costs and debt servicing.

1.D Capital Expenditure Performance

Sokoto State approved the Capital Expenditure estimate of **N553,343,592,103.46** which stands at **72.9%** of the total overall budget. The first quarter performance of the capital budget was **N16,816,377,867.85** that is equivalent to **3.0%** of the approved budgeted capital expenditure. The low performance is attributed to Procurement process and slow implementation activities during fasting and sallah festivities as well as non-discretionary funds reimbursement by some major development partners that usually commence from March ending.

1.E Conclusions

The Budget Performance Report for Q1 2026 as at the end of the first Quarter is reflective of recurrent expenditure i.e personnel, overhead and debt service. The report also covers various on-going and new developmental projects in the State. Some of these include:

1. Construction of Court Complex at High Court of Justice, Sokoto
2. Rehabilitation of 20 no. of schools affected by flood and fire incidents across the State
3. Construction of Classrooms, Offices, Laboratories and Toilets (AGILE PROJECT)
4. Construction of 3 Mega Schools across 3 Senatorial zones of the State
5. Construction for the Completion of College of Medical Sciences Sokoto at SOSUTH Kasarawa Wamakko LGA
6. Provision for furniture and equipment for warehouse
7. Completion of Sokoto State University Teaching Hospital (SOSUTH) at Kasarawa Wamakko Local Government
8. Procurement of Medical Equipment such as Ultrasound machines, Sterilizers, Autoclaves, incubators, Stethoscopes, Anaesthesia machines for Sokoto State University Teaching Hospital (SOSUTH) at Kasarawa Wamakko Local Government
9. Construction of Modern Medical Warehouse at Kasarawa, Wamakko Local Govt
10. Completion of Premier Hospital at Tambuwal LGA
11. Completion of Premier Hospital at Binji LGA
12. Completion of Premier Hospital at Sabon Birni LGA
13. Purchase of Ratables, Consumables, Iron Purchase of 3 ERJ 145LR Aircrafts for Caliphate Air Ltd
14. Upgrade of Facilities at Waziri Junaidu History and Cultural Bureau, Sokoto
15. Additional work at Tudun Wada Network
16. Construction of Road affected by Gully Erosion at Minanata area, Sokoto

17. Reconstruction of Sokoto of Sokoto Central Market

The Budget Performance Report as at the end of the first quarter, therefore, provides a realistic view of the State implementation as at 31st March 2026.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

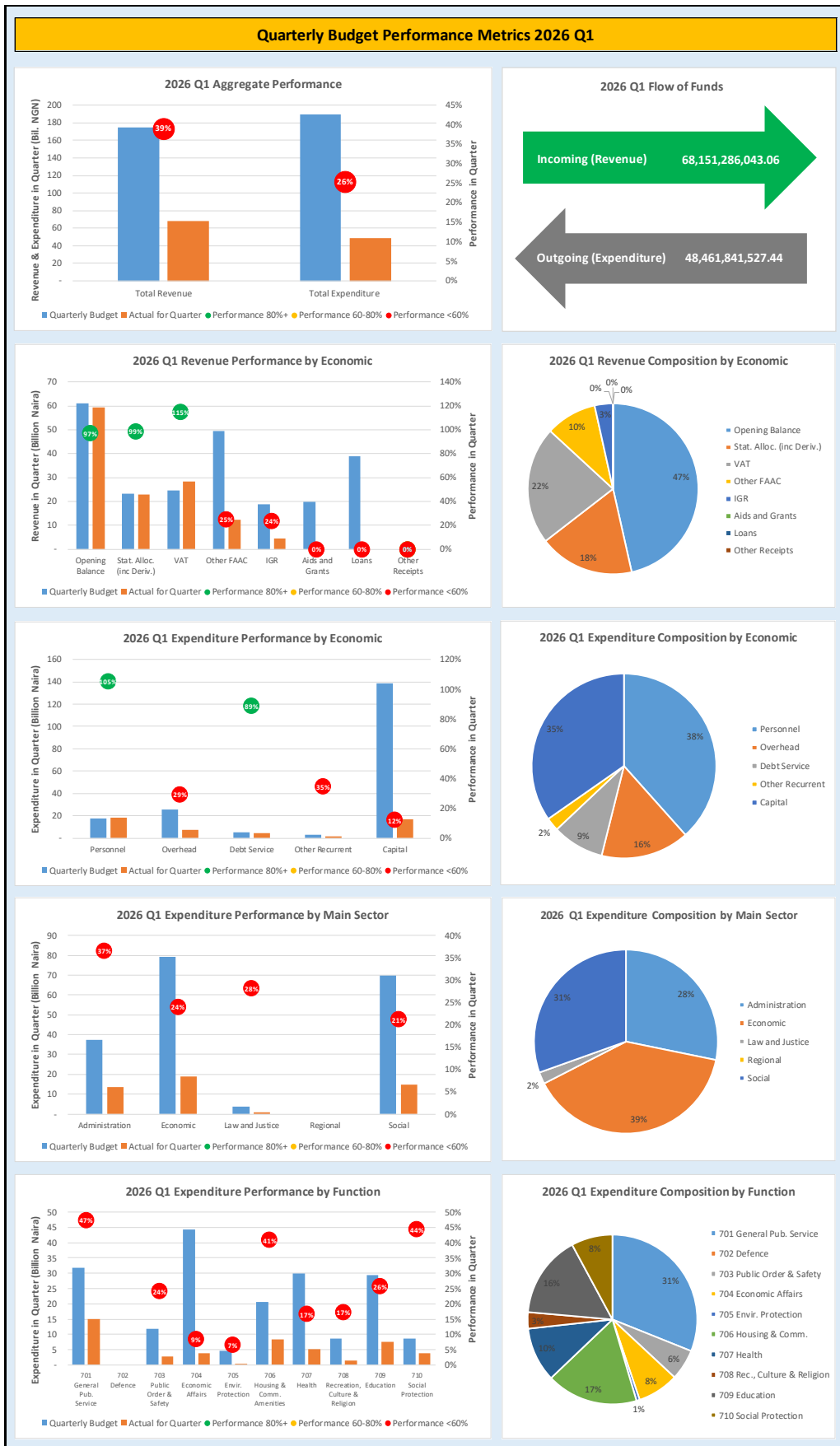
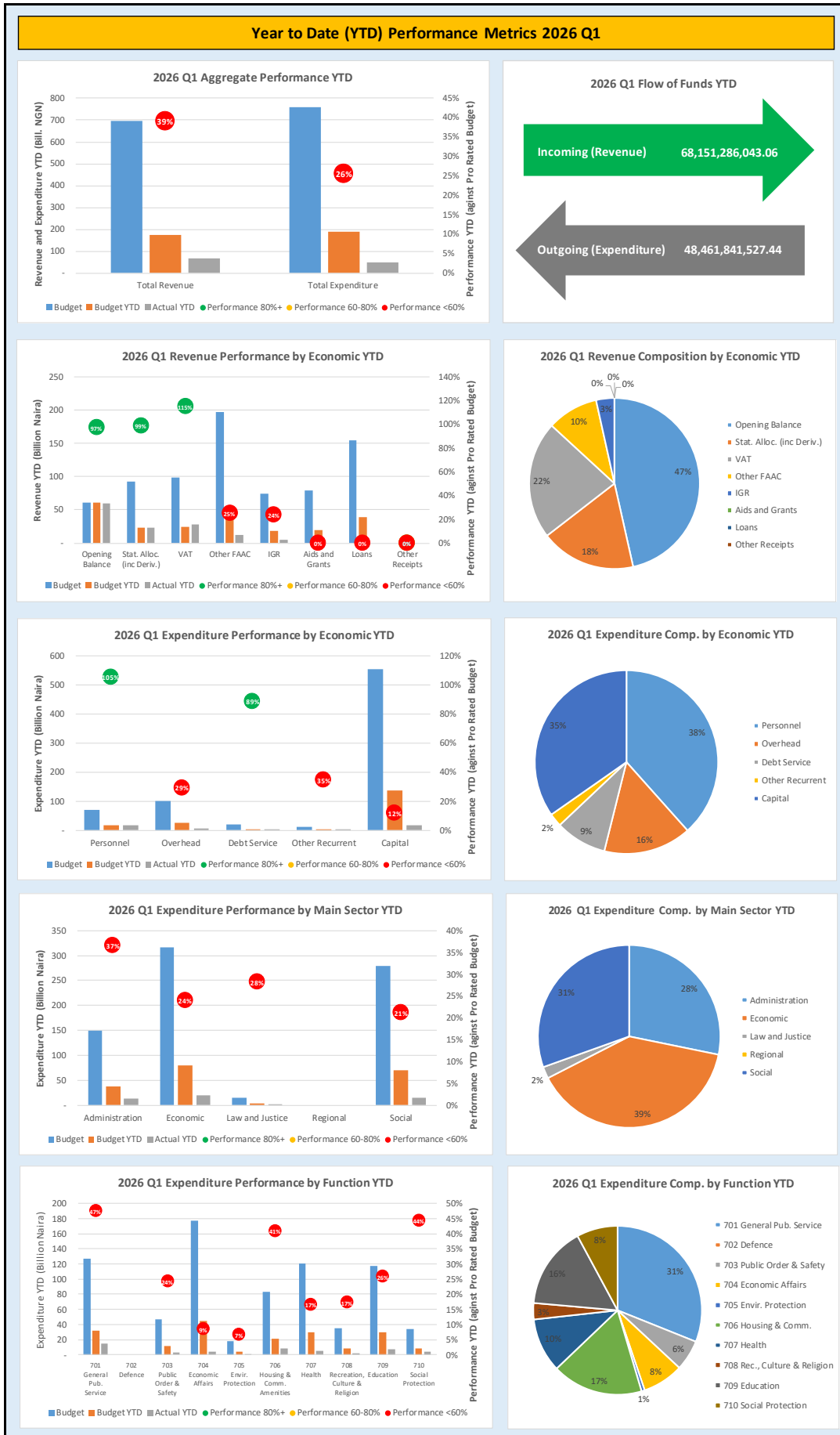


Figure 2: Fiscal Performance Overview Year to Date



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Sokoto State Government 2026 Q1 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	61,052,740,233.10	59,200,127,300.00	59,200,127,300.00	97.0%	1,852,612,933.10
Recurrent Revenue	463,833,845,516.99	68,151,286,043.06	68,151,286,043.06	14.7%	395,682,559,473.93
11 - GOVERNMENT SHARE OF FAAC	389,318,830,194.99	63,719,811,300.91	63,719,811,300.91	16.4%	325,599,018,894.08
12 - INDEPENDENT REVENUE	74,515,015,322.00	4,431,474,742.15	4,431,474,742.15	5.9%	70,083,540,579.85
Recurrent Expenditure	205,356,934,434.43	31,645,463,659.59	31,645,463,659.59	15.4%	173,711,470,774.85
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPRO	70,571,647,882.76	18,608,023,909.70	18,608,023,909.70	26.4%	51,963,623,973.06
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	134,785,286,551.67	13,037,439,749.88	13,037,439,749.88	9.7%	121,747,846,801.79
<i>Breakdown of Other Recurrent Costs</i>					
<i>2202 - OVERHEAD COST</i>	102,010,586,551.67	7,511,190,659.86	7,511,190,659.86	7.4%	94,499,395,891.81
<i>OTHER RECURRENT (2203-2209)</i>	32,774,700,000.00	5,526,249,090.02	5,526,249,090.02	16.9%	27,248,450,909.98
Transfer to Capital Account	319,529,651,315.66	95,705,949,683.47	95,705,949,683.47	30.0%	223,823,701,632.18
Other Receipts	233,813,940,787.80	-	-	0.0%	233,813,940,787.80
13 - AID AND GRANTS	78,919,413,459.96	-	-	0.0%	78,919,413,459.96
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	154,894,527,327.84	-	-	0.0%	154,894,527,327.84
Capital Expenditure	553,343,592,103.46	16,816,377,867.85	16,816,377,867.85	3.0%	536,527,214,235.61
23 - CAPITAL EXPENDITURE	553,343,592,103.46	16,816,377,867.85	16,816,377,867.85	3.0%	536,527,214,235.61
Total Revenue (including OB)	758,700,526,537.89	127,351,413,343.06	127,351,413,343.06	16.8%	631,349,113,194.83
Total Expenditure	758,700,526,537.89	48,461,841,527.44	48,461,841,527.44	6.4%	710,238,685,010.45

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	697,647,786,304.79	68,151,286,043.06	68,151,286,043.06	9.8%	629,496,500,261.73
01000000000	Administration Sector	2,822,514,025.00	13,208,000.00	13,208,000.00	0.5%	2,809,306,025.00
01110000000	Government House	204,399,025.00	2,790,000.00	2,790,000.00	1.4%	201,609,025.00
011101000100	Bureau for Public Procurement and Price Intelligence	160,000,000.00	2,790,000.00	2,790,000.00	1.7%	157,210,000.00
011102000100	POVERTY REDUCTION PROGRAMME	44,399,025.00	-	-	0.0%	44,399,025.00
01610000000	Office of the SSG	22,000,000.00	-	-	0.0%	22,000,000.00
016102100200	Liaison Office ABUJA	22,000,000.00	-	-	0.0%	22,000,000.00
01230000000	Ministry of Information	36,055,000.00	9,020,000.00	9,020,000.00	25.0%	27,035,000.00
012300100100	Ministry of Information	55,000.00	-	-	0.0%	55,000.00
012300300100	Sokoto State Rima Televison (Rtv)	20,000,000.00	-	-	0.0%	20,000,000.00
012300400100	Rima Radio	10,000,000.00	9,000,000.00	9,000,000.00	90.0%	1,000,000.00
012305500100	State Newspaper Comp.(The PATH)	6,000,000.00	20,000.00	20,000.00	0.3%	5,980,000.00
01400000000	Office of Auditor General	200,000.00	30,000.00	30,000.00	15.0%	170,000.00
014000100100	Office of Auditor General	200,000.00	30,000.00	30,000.00	15.0%	170,000.00
01470000000	Civil Service Commission	30,000.00	3,000.00	3,000.00	10.0%	27,000.00
014700100100	Civil Service Commission	30,000.00	3,000.00	3,000.00	10.0%	27,000.00
01490000000	Local Government Service Commission	2,000,000.00	-	-	0.0%	2,000,000.00
014900100100	Local Government Service Commission	2,000,000.00	-	-	0.0%	2,000,000.00
01480000000	Sokoto State Independent Electoral Commission	30,000,000.00	-	-	0.0%	30,000,000.00
014800100100	Sokoto State Independent Electoral Commission	30,000,000.00	-	-	0.0%	30,000,000.00
01240000000	Ministry for Home Affairs	27,830,000.00	1,365,000.00	1,365,000.00	4.9%	26,465,000.00
012400100100	Ministry for Home Affairs	2,830,000.00	585,000.00	585,000.00	20.7%	2,245,000.00
012400800100	Fire Service	20,000,000.00	780,000.00	780,000.00	3.9%	19,220,000.00
012400900100	Government Printing Press	5,000,000.00	-	-	0.0%	5,000,000.00
01720000000	Ministry for Religious Affairs	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
017200700100	ZAKAT and Endowment Agency (WAQF)	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
02000000000	Economic Sector	564,069,555,613.83	68,001,646,865.10	68,001,646,865.10	12.1%	496,067,908,748.73
02150000000	Ministry of Agriculture & Natural Resource	1,163,300,000.00	118,650.00	118,650.00	0.0%	1,163,181,350.00
021500100100	Ministry of Agriculture & Natural Resource	1,137,800,000.00	90,000.00	90,000.00	0.0%	1,137,710,000.00
021502100100	College of Agriculture Wurno	25,500,000.00	28,650.00	28,650.00	0.1%	25,471,350.00
02200000000	Ministry of Finance	524,099,859,569.99	67,965,459,500.33	67,965,459,500.33	13.0%	456,134,400,069.66
022000100100	Ministry of Finance	493,908,510,194.99	64,145,923,416.59	64,145,923,416.59	13.0%	429,762,586,778.40
022000800100	Board of Internal Revenue	30,191,349,375.00	3,819,536,083.74	3,819,536,083.74	12.7%	26,371,813,291.26
02220000000	Ministry of Commerce and Industry	415,760,000.00	1,185,553.00	1,185,553.00	0.3%	414,574,447.00
022200100100	Ministry of Commerce and Industry	158,440,000.00	1,180,000.00	1,180,000.00	0.7%	157,260,000.00
022200200100	Commodity Board	111,320,000.00	-	-	0.0%	111,320,000.00
022205100100	Sokoto State SME Development Agency	2,000,000.00	-	-	0.0%	2,000,000.00
022205500100	Sokoto Central Market	144,000,000.00	5,553.00	5,553.00	0.0%	143,994,447.00
02280000000	Ministry of Science and Technology	90,000.00	-	-	0.0%	90,000.00
022800100100	Ministry of Science and Technology	90,000.00	-	-	0.0%	90,000.00
02790000000	Ministry of Innovation and Digital Economy	100,000,000.00	-	-	0.0%	100,000,000.00
027900100100	Ministry of Innovation and Digital Economy	100,000,000.00	-	-	0.0%	100,000,000.00
02310000000	Ministry of Energy and Petroleum Resources	12,500,000,000.00	-	-	0.0%	12,500,000,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023100100100	Ministry of Energy and Petroleum Resources	12,500,000,000.00	-	-	0.0%	12,500,000,000.00
023400000000	Ministry of Works	13,587,195,643.84	-	-	0.0%	13,587,195,643.84
023400100100	Ministry of Works	50,990,000.00	-	-	0.0%	50,990,000.00
023400700100	Department for Rural Roads	13,536,205,643.84	-	-	0.0%	13,536,205,643.84
023600000000	Ministry of Culture & Tourism	33,870,400.00	40,000.00	40,000.00	0.1%	33,830,400.00
023600100100	Ministry of Culture & Tourism	33,845,400.00	-	-	0.0%	33,845,400.00
023600200100	Waziri Junaidu History and Culture Bureau	25,000.00	40,000.00	40,000.00	160.0%	15,000.00
023800000000	Ministry of Budget and Economic Planning	2,265,000,000.00	-	-	0.0%	2,265,000,000.00
023800100100	Ministry of Budget and Economic Planning	2,265,000,000.00	-	-	0.0%	2,265,000,000.00
023300000000	Ministry of Solid Minerals and Natural Resources	320,000.00	230,000.00	230,000.00	71.9%	90,000.00
023300100100	Ministry of Solid Minerals and Natural Resources	320,000.00	230,000.00	230,000.00	71.9%	90,000.00
025200000000	Ministry of Water Resources	505,500,000.00	600,000.00	600,000.00	0.1%	504,900,000.00
025200100100	Ministry of Water Resources	5,500,000.00	150,000.00	150,000.00	2.7%	5,350,000.00
025210200100	Water Board	500,000,000.00	450,000.00	450,000.00	0.1%	499,550,000.00
025300000000	Ministry of Lands and Housing	2,386,660,000.00	34,013,161.77	34,013,161.77	1.4%	2,352,646,838.23
025300100100	Min of Lands and Housing	2,301,110,000.00	27,627,161.77	27,627,161.77	1.2%	2,273,482,838.23
025300500100	Sokoto Urban & Reg. Planning Department	85,550,000.00	6,386,000.00	6,386,000.00	7.5%	79,164,000.00
026800000000	Ministry of Livestocks and Fisheries Development	7,012,000,000.00	-	-	0.0%	7,012,000,000.00
026800100100	Ministry of Livestocks and Fisheries Development	7,012,000,000.00	-	-	0.0%	7,012,000,000.00
030000000000	Law and Justice	322,517,500.00	5,934,739.96	5,934,739.96	1.8%	316,582,760.04
031800000000	State Judiciary	63,220,000.00	4,699,839.96	4,699,839.96	7.4%	58,520,160.04
031801100100	JUDICIAL SERVICE COMMISSION	110,000.00	-	-	0.0%	110,000.00
031805100100	State High Court	35,555,000.00	3,841,839.96	3,841,839.96	10.8%	31,713,160.04
031805500100	Shari'a Court of Appeal	27,555,000.00	858,000.00	858,000.00	3.1%	26,697,000.00
032600000000	Ministry of Justice	259,297,500.00	1,234,900.00	1,234,900.00	0.5%	258,062,600.00
032600100100	Ministry of Justice	28,600,000.00	560,000.00	560,000.00	2.0%	28,040,000.00
032600200100	Law Reform Commission	27,500.00	-	-	0.0%	27,500.00
032600600500	Sokoto College of Legal & Islamic St.	230,670,000.00	674,900.00	674,900.00	0.3%	229,995,100.00
050000000000	Social Sector	130,433,199,165.96	130,496,438.00	130,496,438.00	0.1%	130,302,702,727.96
051300000000	Ministry of Youth and Sports Development	36,080,000.00	200,000.00	200,000.00	0.6%	35,880,000.00
051300100100	Ministry of Youth and Sports Development	36,080,000.00	200,000.00	200,000.00	0.6%	35,880,000.00
051400000000	Ministry for Women Affairs	7,366,906,730.00	-	-	0.0%	7,366,906,730.00
051400100100	Ministry for Women Affairs	7,366,906,730.00	-	-	0.0%	7,366,906,730.00
051700000000	Ministry of Education	20,543,624,000.00	5,427,000.00	5,427,000.00	0.0%	20,538,197,000.00
051700100100	Ministry for Basic Education	15,775,000,000.00	5,427,000.00	5,427,000.00	0.0%	15,769,573,000.00
051700260100	Sultan Maccido Institute for Qur'ani & General Studies	67,914,000.00	-	-	0.0%	67,914,000.00
051700300100	State Universal Basic Education Board (SUBEB)	4,700,055,000.00	-	-	0.0%	4,700,055,000.00
051700800100	State Library Board	55,000.00	-	-	0.0%	55,000.00
051705400200	Teachers Service Board(Secondary Edu. Board)	200,000.00	-	-	0.0%	200,000.00
051705800100	Arabic and Islamic Education Board	400,000.00	-	-	0.0%	400,000.00
056900000000	Ministry for Higher Education	8,801,537,362.66	104,465,430.00	104,465,430.00	1.2%	8,697,071,932.66
056900100100	Ministry for Higher Education	7,855,562,362.66	6,369,000.00	6,369,000.00	0.1%	7,849,193,362.66
056900300100	Shehu Shagari Collage of Education Sokoto	230,670,000.00	3,965,950.00	3,965,950.00	1.7%	226,704,050.00
056900400100	Sokoto State University	315,000,000.00	88,922,780.00	88,922,780.00	28.2%	226,077,220.00
056900500100	State college of basic and remedial studies	24,805,000.00	388,450.00	388,450.00	1.6%	24,416,550.00
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	371,000,000.00	4,819,250.00	4,819,250.00	1.3%	366,180,750.00
056905500100	Sokoto State Scholarship and Students Matters	4,500,000.00	-	-	0.0%	4,500,000.00
052100000000	Ministry of Health	73,096,545,731.30	18,889,008.00	18,889,008.00	0.0%	73,077,656,723.30
052100100100	Ministry of Health	72,414,531,691.30	2,635,000.00	2,635,000.00	0.0%	72,411,896,691.30
052100300100	Primary Health Care Development Agency	400,000,000.00	-	-	0.0%	400,000,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
052102600100	Specialist Hospital	2,000,000.00	75,000.00	75,000.00	3.8%	1,925,000.00
052102600300	Infectious Diseases Hospital Amanawa	10,000,000.00	145,000.00	145,000.00	1.5%	9,855,000.00
052104100100	Orthopedic Hospital Wamakko	2,500,000.00	330,000.00	330,000.00	13.2%	2,170,000.00
052110400100	College of Nursing Sciences	48,014,040.00	13,300,000.00	13,300,000.00	27.7%	34,714,040.00
052110400200	College of Nursing Sciences, Tambuwal	37,500,000.00	1,756,008.00	1,756,008.00	4.7%	35,743,992.00
052110600100	Sultan AbdulRahman College of H/Tech.	182,000,000.00	648,000.00	648,000.00	0.4%	181,352,000.00
05350000000	Ministry of Environment	13,527,152,500.00	1,515,000.00	1,515,000.00	0.0%	13,525,637,500.00
053500100100	Ministry of Environment	13,501,302,500.00	1,515,000.00	1,515,000.00	0.0%	13,499,787,500.00
053500200100	Parks and Gardens Agency	12,650,000.00	-	-	0.0%	12,650,000.00
053501600100	State Environmental Protection Agency	13,200,000.00	-	-	0.0%	13,200,000.00
05560000000	Ministry of Social Welfare & Community Development	7,061,352,842.00	-	-	0.0%	7,061,352,842.00
055600100100	Ministry of Humanitarian Affairs & Social Welfare	7,061,352,842.00	-	-	0.0%	7,061,352,842.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	REVENUE	697,647,786,304.79	68,151,286,043.06	68,151,286,043.06	9.8%	629,496,500,261.73
11	GOVERNMENT SHARE OF FAAC	389,318,830,194.99	63,719,811,300.91	63,719,811,300.91	16.4%	325,599,018,894.08
1101	GOVERNMENT SHARE OF FAAC	389,318,830,194.99	63,719,811,300.91	63,719,811,300.91	16.4%	325,599,018,894.08
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	93,000,000,000.00	22,979,880,556.06	22,979,880,556.06	24.7%	70,020,119,443.94
11010101	STATUTORY ALLOCATION	93,000,000,000.00	22,979,880,556.06	22,979,880,556.06	24.7%	70,020,119,443.94
110102	STATE GOVERNMENT SHARE OF VAT	98,760,810,194.99	28,410,035,090.90	28,410,035,090.90	28.8%	70,350,775,104.09
11010201	SHARE OF VAT	98,760,810,194.99	28,410,035,090.90	28,410,035,090.90	28.8%	70,350,775,104.09
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	197,558,020,000.00	12,329,895,653.95	12,329,895,653.95	6.2%	185,228,124,346.05
11010301	Excess Crude	12,000,000,000.00	-	-	0.0%	12,000,000,000.00
11010305	Electronics Money Transfer LEVY (EMTL)	4,000,000,000.00	434,111,268.68	434,111,268.68	10.9%	3,565,888,731.32
11010306	Forex Equalization-Mineral	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
11010307	Forex Equalization- Non-Mineral	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
11010308	Solid Minerals	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
11010311	NLNG Dividend	44,159,000,000.00	-	-	0.0%	44,159,000,000.00
11010313	State Infrastructure & Security	50,000,000,000.00	5,500,000,000.00	5,500,000,000.00	11.0%	44,500,000,000.00
11010314	Signature Bonus.	6,000,000,000.00	-	-	0.0%	6,000,000,000.00
11010399	Other FAAC Distribution	73,899,020,000.00	6,395,784,385.27	6,395,784,385.27	8.7%	67,503,235,614.73
12	INDEPENDENT REVENUE	74,515,015,322.00	4,431,474,742.15	4,431,474,742.15	5.9%	70,083,540,579.85
1201	TAX REVENUE	55,608,696,500.00	3,810,563,245.51	3,810,563,245.51	6.9%	51,798,133,254.49
120101	PERSONAL TAXES	37,496,858,875.00	2,125,307,159.41	2,125,307,159.41	5.7%	35,371,551,715.59
12010101	PERSONAL TAXES	14,001,100,000.00	2,118,137,159.41	2,118,137,159.41	15.1%	11,882,962,840.59
12010102	Direct Assesment	495,758,875.00	7,170,000.00	7,170,000.00	1.4%	488,588,875.00
12010104	IPPIS - PAYE Refund FG	23,000,000,000.00	-	-	0.0%	23,000,000,000.00
120103	OTHER TAXES	18,111,837,625.00	1,685,256,086.10	1,685,256,086.10	9.3%	16,426,581,538.90
12010303	WITHHOLDING TAX	3,030,837,500.00	1,017,561,944.33	1,017,561,944.33	33.6%	2,013,275,555.67
12010304	STAMP DUTY	500,000,000.00	7,666,030.00	7,666,030.00	1.5%	492,333,970.00
12010305	POOL BETTING TAX	10,063,750.00	145,000.00	145,000.00	1.4%	9,918,750.00
12010306	DEVELOPMENT TAX	6,768,563,750.00	20,480,161.77	20,480,161.77	0.3%	6,748,083,588.23
12010307	CAPITAL GAIN TAX	18,191,250.00	150,000.00	150,000.00	0.8%	18,041,250.00
12010308	LIVESTOCK TAX	10,606,375.00	1,585,000.00	1,585,000.00	14.9%	9,021,375.00
12010310	Other Tax Audit	6,252,375,000.00	600,000,000.00	600,000,000.00	9.6%	5,652,375,000.00
12010311	Hotel Consumption tax	1,521,200,000.00	37,667,950.00	37,667,950.00	2.5%	1,483,532,050.00
1202	NON-TAX REVENUE	18,906,318,822.00	620,911,496.64	620,911,496.64	3.3%	18,285,407,325.36
120201	LICENCES - GENERAL	478,679,827.00	36,105,500.00	36,105,500.00	7.5%	442,574,327.00
12020107	BOATS & CANOE (SMALL CRAFT) LICENSE	1,500,000.00	-	-	0.0%	1,500,000.00
12020109	REGISTRATION OF VOLUNTARY ORGANIZATIONS	25,000,000.00	-	-	0.0%	25,000,000.00
12020112	BRICKMAKING, etc LICENSE	10,000,000.00	-	-	0.0%	10,000,000.00
12020113	CART LICENSES	10,000,000.00	-	-	0.0%	10,000,000.00
12020115	CATTLE DEALER LICENSES	2,000,000.00	-	-	0.0%	2,000,000.00
12020116	DRIED FISH & MEAT LICENSES	2,000,000.00	-	-	0.0%	2,000,000.00
12020118	PET (DOG) LICENSES	1,250,000.00	-	-	0.0%	1,250,000.00
12020119	FISHING PERMITS	2,000,000.00	-	-	0.0%	2,000,000.00
12020122	PRODUCE BUYING LICENSES	220,000.00	-	-	0.0%	220,000.00
12020127	BOREHOLE DRILLING LICENSES	5,500,000.00	150,000.00	150,000.00	2.7%	5,350,000.00
12020128	POOL BETTING & CASINO LICENSES/GAMING	2,750,000.00	585,000.00	585,000.00	21.3%	2,165,000.00
12020129	CINEMATOGRAPH LICENSES	2,545,200.00	-	-	0.0%	2,545,200.00
12020131	MOTOR VEHICLE LICENSES	304,400,250.00	16,873,500.00	16,873,500.00	5.5%	287,526,750.00
12020132	DRIVERS' LICENSES	43,052,625.00	5,841,000.00	5,841,000.00	13.6%	37,211,625.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020133	PATENT MEDICINE & DRUG STORES LICENSES	15,000,000.00	860,000.00	860,000.00	5.7%	14,140,000.00
12020134	PRIVATE SCHOOLS LICENSES	45,000,000.00	11,796,000.00	11,796,000.00	26.2%	33,204,000.00
12020136	HEALTH FACILITIES LICENSES	5,711,752.00	-	-	0.0%	5,711,752.00
12020139	Hides and Skins Buyers License	500,000.00	-	-	0.0%	500,000.00
12020140	Hides and Skins Premises License	250,000.00	-	-	0.0%	250,000.00
120202	MINING RENTS	320,000.00	230,000.00	230,000.00	71.9%	90,000.00
12020204	FEES FOR QUARRYING LEASES & QUARRYING LICENSES	320,000.00	230,000.00	230,000.00	71.9%	90,000.00
120204	FEES - GENERAL	7,881,567,470.00	143,981,522.96	143,981,522.96	1.8%	7,737,585,947.04
12020401	COURT FEES	37,055,000.00	4,299,839.96	4,299,839.96	11.6%	32,755,160.04
12020404	TRADE UNION FEES	110,000,000.00	-	-	0.0%	110,000,000.00
12020409	WEIGHTS & MEASURE FEES	550,000.00	-	-	0.0%	550,000.00
12020413	FILMS CENSORSHIP/ PRODUCTION FEES	2,545,200.00	-	-	0.0%	2,545,200.00
12020415	TRADE TESTING FEES	55,000.00	-	-	0.0%	55,000.00
12020417	CONTRACTOR REGISTRATION FEES	50,550,000.00	475,000.00	475,000.00	0.9%	50,075,000.00
12020418	MARRIAGE/ DIVORCE FEES	67,500.00	-	-	0.0%	67,500.00
12020424	ACCREDITATION FEES	7,610,000.00	-	-	0.0%	7,610,000.00
12020427	TENDER FEES	10,000,000.00	-	-	0.0%	10,000,000.00
12020428	FIRE SAFETY CERTIFICATE FEES	20,000,000.00	780,000.00	780,000.00	3.9%	19,220,000.00
12020430	PROFESSIONAL REGISTRATION FEES	305,136,730.00	4,120,000.00	4,120,000.00	1.4%	301,016,730.00
12020431	ENVIRONMENTAL IMPACT ASSESSMENT FEES	367,500.00	-	-	0.0%	367,500.00
12020436	BILL BOARD ADVERTISEMENT FEES	30,000,000.00	5,055,000.00	5,055,000.00	16.9%	24,945,000.00
12020437	DEEDS REGISTRATION FEES	160,000,000.00	750,000.00	750,000.00	0.5%	159,250,000.00
12020438	SURVEY/ PLANNING/ BUILDING FEES	133,750,000.00	6,822,000.00	6,822,000.00	5.1%	126,928,000.00
12020440	MEDICAL CONSULTANCY FEES	550,000.00	-	-	0.0%	550,000.00
12020441	LABORATORY FEES	165,000.00	-	-	0.0%	165,000.00
12020442	ASSOCIATION FEES	7,500,000.00	-	-	0.0%	7,500,000.00
12020443	BIRTH & DEATH REGISTRATION FEES	27,500.00	-	-	0.0%	27,500.00
12020446	AGRICULTURAL/VETINARY SERVICES FEES	2,500,000.00	-	-	0.0%	2,500,000.00
12020447	LAND USE FEES	600,000,000.00	2,810,000.00	2,810,000.00	0.5%	597,190,000.00
12020448	DEVELOPMENT LEVIES	300,000.00	-	-	0.0%	300,000.00
12020449	BUSINESS/TRADE OPERATING FEES	364,165,000.00	1,335,553.00	1,335,553.00	0.4%	362,829,447.00
12020450	INSPECTION FEES	3,067,500.00	1,365,000.00	1,365,000.00	44.5%	1,702,500.00
12020451	TIMBER & FOREST FEES	892,500.00	-	-	0.0%	892,500.00
12020452	SCHOOL/ TUITION/ EXAMINATION FEES	1,348,108,040.00	110,980,630.00	110,980,630.00	8.2%	1,237,127,410.00
12020453	APPLICATIONS FEES	168,055,000.00	3,015,000.00	3,015,000.00	1.8%	165,040,000.00
12020455	Water Charge Fees	500,000,000.00	450,000.00	450,000.00	0.1%	499,550,000.00
12020456	Cutting of Roads	15,550,000.00	-	-	0.0%	15,550,000.00
12020457	HOSTEL ACCOMODATION FEES	3,000,000.00	-	-	0.0%	3,000,000.00
12020458	HAULAGE FEES	4,000,000,000.00	1,723,500.00	1,723,500.00	0.0%	3,998,276,500.00
120205	FINES - GENERAL	59,000,000.00	550,000.00	550,000.00	0.9%	58,450,000.00
12020501	FINES/PENALTIES	59,000,000.00	550,000.00	550,000.00	0.9%	58,450,000.00
120206	SALES - GENERAL	4,458,997,500.00	167,182,257.35	167,182,257.35	3.7%	4,291,815,242.65
12020601	SALES OF JOURNAL & PUBLICATIONS	6,605,000.00	580,000.00	580,000.00	8.8%	6,025,000.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	66,500,000.00	-	-	0.0%	66,500,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	74,540,000.00	-	-	0.0%	74,540,000.00
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	1,126,800,000.00	-	-	0.0%	1,126,800,000.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	2,645,930,000.00	90,000.00	90,000.00	0.0%	2,645,840,000.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	110,000,000.00	-	-	0.0%	110,000,000.00
12020611	PROCEEDS FROM SALES OF GOVT. VEHICLES	50,000,000.00	-	-	0.0%	50,000,000.00
12020614	SALES OF GOVT. BUILDINGS	200,000,000.00	162,840,899.35	162,840,899.35	81.4%	37,159,100.65
12020616	SALES OF OTHER FORMS	178,622,500.00	3,671,358.00	3,671,358.00	2.1%	174,951,142.00
120207	EARNINGS -GENERAL	687,004,025.00	272,662,216.33	272,662,216.33	39.7%	414,341,808.67
12020701	EARNINGS FROM CONSULTANCY SERVICES	20,000,000.00	-	-	0.0%	20,000,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	220,000.00	-	-	0.0%	220,000.00
12020705	EARNINGS FROM THE USE OF GOVT. HALLS	22,000,000.00	-	-	0.0%	22,000,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020707	EARNINGS FROM MEDICAL SERVICES	5,600,000.00	405,000.00	405,000.00	7.2%	5,195,000.00
12020708	EARNINGS FROM AGRICULTURAL PRODUCE	12,650,000.00	-	-	0.0%	12,650,000.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	55,000.00	-	-	0.0%	55,000.00
12020710	EARNINGS FROM GUEST HOUSES	33,000,000.00	-	-	0.0%	33,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	590,424,025.00	272,257,216.33	272,257,216.33	46.1%	318,166,808.67
12020712	EARNINGS FROM USE OF LIBRARY	3,055,000.00	-	-	0.0%	3,055,000.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	47,000,000.00	200,000.00	200,000.00	0.4%	46,800,000.00
12020801	RENT ON GOVT. QUARTERS	33,000,000.00	-	-	0.0%	33,000,000.00
12020803	RENT ON GOVT BUILDINGS	14,000,000.00	200,000.00	200,000.00	1.4%	13,800,000.00
120209	RENT ON LAND & OTHERS - GENERAL	193,750,000.00	-	-	0.0%	193,750,000.00
12020901	RENT ON GOVT. LAND	173,750,000.00	-	-	0.0%	173,750,000.00
12020904	RENTS OF PLOTS & SITES SERVICES PROGRAMME	20,000,000.00	-	-	0.0%	20,000,000.00
120210	REPAYMENTS - GENERAL	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
12021006	REFUNDS	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
120211	INVESTMENT INCOME	100,000,000.00	-	-	0.0%	100,000,000.00
12021103	OTHER INVESTMENT INCOME	100,000,000.00	-	-	0.0%	100,000,000.00
13	AID AND GRANTS	78,919,413,459.96	-	-	0.0%	78,919,413,459.96
1301	AID	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
130102	FOREIGN AID	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
13010202	CAPITAL FOREIGN AID	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
1302	GRANTS	76,419,413,459.96	-	-	0.0%	76,419,413,459.96
130201	DOMESTIC GRANTS	39,779,413,459.96	-	-	0.0%	39,779,413,459.96
13020101	CURRENT GRANTS FROM FGN	154,000,000.00	-	-	0.0%	154,000,000.00
13020102	CAPITAL GRANTS FROM FGN	13,415,562,362.66	-	-	0.0%	13,415,562,362.66
13020105	CURRENT GRANTS FROM OTHER SOURCES	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	25,209,851,097.30	-	-	0.0%	25,209,851,097.30
130202	FOREIGN GRANTS	36,640,000,000.00	-	-	0.0%	36,640,000,000.00
13020201	CURRENT FOREIGN GRANTS	385,000,000.00	-	-	0.0%	385,000,000.00
13020202	CAPITAL FOREIGN GRANTS	36,255,000,000.00	-	-	0.0%	36,255,000,000.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	154,894,527,327.84	-	-	0.0%	154,894,527,327.84
1403	LOANS/ BORROWINGS RECEIPT	154,894,527,327.84	-	-	0.0%	154,894,527,327.84
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	154,894,527,327.84	-	-	0.0%	154,894,527,327.84
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	154,894,527,327.84	-	-	0.0%	154,894,527,327.84

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	758,700,526,537.89	48,461,841,527.44	48,461,841,527.44	6.4%	710,238,685,010.45
01000000000	Administration Sector	149,520,159,164.77	13,670,825,378.17	13,670,825,378.17	9.1%	135,849,333,786.60
01110000000	Government House	18,527,180,961.21	1,485,950,420.21	1,485,950,420.21	8.0%	17,041,230,541.00
011100100100	Government House	3,973,452,299.86	938,829,576.22	938,829,576.22	23.6%	3,034,622,723.64
011100100200	Office of the Deputy Governor	1,710,926,470.00	252,989,464.50	252,989,464.50	14.8%	1,457,937,005.50
011100900100	UNDP	123,000,000.00	-	-	0.0%	123,000,000.00
011100800100	State Emergency Management Agency (SEMA)	1,324,300,000.00	118,163,662.50	118,163,662.50	8.9%	1,206,136,337.50
011101000100	Bureau for Public Procurement and Price Intelligence	81,758,005.00	2,179,505.76	2,179,505.76	2.7%	79,578,499.24
011102000100	POVERTY REDUCTION PROGRAMME	2,240,289,900.00	10,816,601.21	10,816,601.21	0.5%	2,229,473,298.79
011103300100	SOSACAT	129,954,320.00	8,020,950.28	8,020,950.28	6.2%	121,933,369.72
011103500200	Primary School Staff Pension Board	60,338,250.00	12,070,149.93	12,070,149.93	20.0%	48,268,100.07
011103700100	Pilgrims Welfare Agency	5,091,161,716.35	139,280,509.82	139,280,509.82	2.7%	4,951,881,206.53
011103800100	Department for Special Projects	2,697,000,000.00	3,600,000.00	3,600,000.00	0.1%	2,693,400,000.00
011103900100	Office of the Special Adviser on Administration and Legal Matters	1,095,000,000.00	-	-	0.0%	1,095,000,000.00
01670000000	Ministry for Special Duties	829,500,000.00	13,603,106.59	13,603,106.59	1.6%	815,896,893.41
016700100100	Ministry for Special Duties	829,500,000.00	13,603,106.59	13,603,106.59	1.6%	815,896,893.41
01610000000	Office of the SSG	40,400,559,692.83	2,334,915,071.22	2,334,915,071.22	5.8%	38,065,644,621.61
016100100100	SSG'S Office	34,452,060,900.00	2,280,477,381.28	2,280,477,381.28	6.6%	32,171,583,518.72
016102100200	Liaison Office ABUJA	87,178,792.83	18,637,689.94	18,637,689.94	21.4%	68,541,102.89
016102100400	NGOs and Donors Agency	164,500,000.00	6,900,000.00	6,900,000.00	4.2%	157,600,000.00
016102100500	Department for Human Rights	94,800,000.00	700,000.00	700,000.00	0.7%	94,100,000.00
016102100600	Community and Social Development Agency	1,400,000,000.00	-	-	0.0%	1,400,000,000.00
016102100700	Department for Resident Community and Advocacy	937,000,000.00	28,200,000.00	28,200,000.00	3.0%	908,800,000.00
016102100800	Department for IDPs Matters	3,265,020,000.00	-	-	0.0%	3,265,020,000.00
01120000000	Sokoto State House of Assembly	12,257,369,417.24	730,299,522.38	730,299,522.38	6.0%	11,527,069,894.86
011200300100	Sokoto State House of Assembly	11,623,090,624.41	714,179,538.95	714,179,538.95	6.1%	10,908,911,085.46
011200400100	House of Assembly Service Commission	634,278,792.83	16,119,983.43	16,119,983.43	2.5%	618,158,809.40
01230000000	Ministry of Information	2,481,546,024.24	156,291,392.00	156,291,392.00	6.3%	2,325,254,632.24
012300100100	Ministry of Information	1,581,398,310.12	53,797,771.22	53,797,771.22	3.4%	1,527,600,538.90
012300300100	Sokoto State Rima Television (Rtv)	149,822,992.60	33,627,466.86	33,627,466.86	22.4%	116,195,525.74
012300400100	Rima Radio	450,747,563.02	39,933,900.25	39,933,900.25	8.9%	410,813,662.77
012305500100	State Newspaper Comp.(The PATH)	299,577,158.50	28,932,253.67	28,932,253.67	9.7%	270,644,904.83
01250000000	Office of Head of Service	10,435,734,490.64	1,846,759,650.02	1,846,759,650.02	17.7%	8,588,974,840.62
012500100100	Office of Head of Service	10,340,734,490.64	1,846,759,650.02	1,846,759,650.02	17.9%	8,493,974,840.62
012500100200	Sokoto State Public Service Institute	95,000,000.00	-	-	0.0%	95,000,000.00
01400000000	Office of Auditor General	606,837,188.04	110,795,939.95	110,795,939.95	18.3%	496,041,248.09
014000100100	Office of Auditor General	421,267,209.02	81,213,654.17	81,213,654.17	19.3%	340,053,554.85
014000200100	Local Government Audit	185,569,979.02	29,582,285.79	29,582,285.79	15.9%	155,987,693.23
01470000000	Civil Service Commission	403,144,241.41	66,437,530.91	66,437,530.91	16.5%	336,706,710.50
014700100100	Civil Service Commission	403,144,241.41	66,437,530.91	66,437,530.91	16.5%	336,706,710.50
01490000000	Local Government Service Commission	746,518,620.68	33,200,738.38	33,200,738.38	4.4%	713,317,882.30
014900100100	Local Government Service Commission	398,842,129.68	22,073,276.48	22,073,276.48	5.5%	376,768,853.20
014903500100	Local Government Pension Board	347,676,491.00	11,127,461.90	11,127,461.90	3.2%	336,549,029.10

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
01480000000	Sokoto State Independent Electoral Commission	460,476,176.92	32,814,064.34	32,814,064.34	7.1%	427,662,112.58
014800100100	Sokoto State Independent Electoral Commission	460,476,176.92	32,814,064.34	32,814,064.34	7.1%	427,662,112.58
01240000000	Ministry for Home Affairs	6,111,395,548.16	454,084,699.00	454,084,699.00	7.4%	5,657,310,849.16
012400100100	Ministry for Home Affairs	4,109,165,187.00	362,513,074.58	362,513,074.58	8.8%	3,746,652,112.42
012400700100	Sokoto Marshal Corps	1,217,500,000.00	9,900,000.00	9,900,000.00	0.8%	1,207,600,000.00
012400800100	Fire Service	687,830,361.16	75,119,899.88	75,119,899.88	10.9%	612,710,461.29
012400900100	Government Printing Press	96,900,000.00	6,551,724.54	6,551,724.54	6.8%	90,348,275.46
01700000000	Ministry Careers & Special Services	26,371,867,627.25	1,844,419,057.46	1,844,419,057.46	7.0%	24,527,448,569.79
017000100200	Department for Security Matters	26,371,867,627.25	1,844,419,057.46	1,844,419,057.46	7.0%	24,527,448,569.79
01720000000	Ministry for Religious Affairs	18,046,979,352.88	1,021,268,397.91	1,021,268,397.91	5.7%	17,025,710,954.97
017200100100	Ministry for Religious Affairs	12,497,557,198.38	773,713,235.04	773,713,235.04	6.2%	11,723,843,963.34
017200700100	ZAKAT and Endowment Agency (WAQF)	4,168,250,000.00	193,007,772.09	193,007,772.09	4.6%	3,975,242,227.91
017200700200	Hisbah Board Sokoto	889,672,154.50	54,547,390.78	54,547,390.78	6.1%	835,124,763.72
017200700300	Agency for Almajiri Matters	491,500,000.00	-	-	0.0%	491,500,000.00
01730000000	Department of Establishment and Pensions	11,841,049,823.27	3,539,985,787.79	3,539,985,787.79	29.9%	8,301,064,035.48
017300100100	Department of Establishment and Pensions	11,841,049,823.27	3,539,985,787.79	3,539,985,787.79	29.9%	8,301,064,035.48
02000000000	Economic Sector	316,037,728,539.97	19,024,704,142.74	19,024,704,142.74	6.0%	297,013,024,397.23
02150000000	Ministry of Agriculture & Natural Resource	17,047,656,450.45	268,565,906.63	268,565,906.63	1.6%	16,779,090,543.82
021500100100	Ministry of Agriculture & Natural Resource	12,045,598,971.45	74,635,543.65	74,635,543.65	0.6%	11,970,963,427.80
021502100100	College of Agriculture Wurno	1,280,775,690.31	81,487,545.14	81,487,545.14	6.4%	1,199,288,145.17
021510200100	State Agricultural Development Project	675,078,436.70	80,429,766.65	80,429,766.65	11.9%	594,648,670.05
021510200200	International Fund for Agriculture	301,079,030.95	11,629,977.26	11,629,977.26	3.9%	289,449,053.69
021510200300	Nigeria CARES- Fadama Programme	2,598,700,000.00	200,000.00	200,000.00	0.0%	2,598,500,000.00
021510900100	AFFORESTATION PROGRAMME	31,755,000.00	5,822,296.99	5,822,296.99	18.3%	25,932,703.01
021511000100	Fertilizer and Agricultural Supplies Company	114,669,321.04	14,360,776.95	14,360,776.95	12.5%	100,308,544.10
02200000000	Ministry of Finance	40,272,570,084.46	5,699,103,685.92	5,699,103,685.92	14.2%	34,573,466,398.54
022000100100	Ministry of Finance	32,281,140,084.46	4,904,578,484.04	4,904,578,484.04	15.2%	27,376,561,600.42
022000700100	Office of the Accountant General	6,402,210,000.00	717,852,722.06	717,852,722.06	11.2%	5,684,357,277.94
022000800100	Board of Internal Revenue	1,072,020,000.00	76,672,479.82	76,672,479.82	7.2%	995,347,520.18
022000800200	Agency for Revenue & Taxation	517,200,000.00	-	-	0.0%	517,200,000.00
02220000000	Ministry of Commerce and Industry	6,560,572,157.05	48,987,482.05	48,987,482.05	0.7%	6,511,584,675.00
022200100100	Ministry of Commerce and Industry	3,941,703,811.77	25,769,888.47	25,769,888.47	0.7%	3,915,933,923.30
022200200100	Commodity Board	673,970,200.00	2,333,792.32	2,333,792.32	0.3%	671,636,407.68
022201800100	Investment Company	26,000,000.00	300,000.00	300,000.00	1.2%	25,700,000.00
022205100100	Sokoto State SME Development Agency	1,484,587,287.28	9,683,801.27	9,683,801.27	0.7%	1,474,903,486.01
022205500100	Sokoto Central Market	177,966,458.00	-	-	0.0%	177,966,458.00
022205400200	Agency for Industrial Development	129,344,400.00	10,300,000.00	10,300,000.00	8.0%	119,044,400.00
022205600100	Agency for Cooperative	127,000,000.00	600,000.00	600,000.00	0.5%	126,400,000.00
02500000000	Fiscal Responsibility Commission	60,993,780.12	-	-	0.0%	60,993,780.12
025000100100	Fiscal Responsibility Commission	60,993,780.12	-	-	0.0%	60,993,780.12
02280000000	Ministry of Science and Technology	11,686,000,230.00	615,331,432.42	615,331,432.42	5.3%	11,070,668,797.58
022800100100	Ministry of Science and Technology	11,686,000,230.00	615,331,432.42	615,331,432.42	5.3%	11,070,668,797.58
02790000000	Ministry of Innovation and Digital Economy	3,589,478,500.56	39,396,285.79	39,396,285.79	1.1%	3,550,082,214.77
027900100100	Ministry of Innovation and Digital Economy	3,344,510,500.56	39,396,285.79	39,396,285.79	1.2%	3,305,114,214.77
027900200100	Sokoto State Information and Communication Technology Development Agency (SICTDA)	244,968,000.00	-	-	0.0%	244,968,000.00
02310000000	Ministry of Energy and Petroleum Resources	23,333,902,256.60	531,967,805.69	531,967,805.69	2.3%	22,801,934,450.91
023100100100	Ministry of Energy and Petroleum Resources	22,088,695,618.00	27,891,295.12	27,891,295.12	0.1%	22,060,804,322.88
023100100200	Department for Rural Electrification	1,245,206,638.60	504,076,510.57	504,076,510.57	40.5%	741,130,128.03
02340000000	Ministry of Works	59,166,064,744.85	1,488,357,562.59	1,488,357,562.59	2.5%	57,677,707,182.27
023400100100	Ministry of Works	42,953,587,500.00	961,693,340.07	961,693,340.07	2.2%	41,991,894,159.93

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023400400100	Sokoto Road Maintenance Agency	465,100,763.88	14,211,336.26	14,211,336.26	3.1%	450,889,427.62
023405400100	Works School Sokoto	58,950,763.88	2,849,049.23	2,849,049.23	4.8%	56,101,714.64
023405600100	Sokoto Engineering Construction Company	57,946,650.47	12,753,947.38	12,753,947.38	22.0%	45,192,703.09
023405700100	Department for Rural Roads	15,630,479,066.63	496,849,889.64	496,849,889.64	3.2%	15,133,629,176.99
022900000000	Ministry of Transport	50,867,000,000.00	190,203,465.76	190,203,465.76	0.4%	50,676,796,534.24
022900100100	Ministry of Transport	50,867,000,000.00	190,203,465.76	190,203,465.76	0.4%	50,676,796,534.24
023600000000	Ministry of Culture & Tourism	1,424,741,142.27	122,868,824.53	122,868,824.53	8.6%	1,301,872,317.73
023600100100	Ministry of Culture & Tourism	1,322,026,971.31	92,789,729.23	92,789,729.23	7.0%	1,229,237,242.08
023600200100	Waziri Junaidu History and Culture Bureau	102,714,170.96	30,079,095.31	30,079,095.31	29.3%	72,635,075.65
023800000000	Ministry of Budget and Economic Planning	5,315,605,200.00	105,256,621.64	105,256,621.64	2.0%	5,210,348,578.36
023800100100	Ministry of Budget and Economic Planning	2,541,605,200.00	43,178,833.00	43,178,833.00	1.7%	2,498,426,367.00
023800300400	Social Investment Programme	942,000,000.00	3,740,000.00	3,740,000.00	0.4%	938,260,000.00
023800400100	State Bureau of Statistics	1,024,000,000.00	12,167,788.64	12,167,788.64	1.2%	1,011,832,211.36
023800600200	SUSTAINABLE DEVELOPMENT GOALS (SDG)	42,000,000.00	400,000.00	400,000.00	1.0%	41,600,000.00
023800700100	Office of the Special Adviser on Economic Matters	632,000,000.00	45,770,000.00	45,770,000.00	7.2%	586,230,000.00
023800800100	Agency for Inter-Governmental and Multilateral Affairs	134,000,000.00	-	-	0.0%	134,000,000.00
023300000000	Ministry of Solid Minerals and Natural Resources	969,940,888.00	20,764,964.83	20,764,964.83	2.1%	949,175,923.17
023300100100	Ministry of Solid Minerals and Natural Resources	969,940,888.00	20,764,964.83	20,764,964.83	2.1%	949,175,923.17
025200000000	Ministry of Water Resources	44,990,427,408.91	2,083,805,597.56	2,083,805,597.56	4.6%	42,906,621,811.35
025200100100	Ministry of Water Resources	9,589,246,565.30	76,627,332.04	76,627,332.04	0.8%	9,512,619,233.26
025210200100	Water Board	30,982,475,213.13	1,944,341,603.12	1,944,341,603.12	6.3%	29,038,133,610.01
025210300100	Rural Water and Sanitation Agency	803,000,000.00	600,000.00	600,000.00	0.1%	802,400,000.00
025210400100	Department for Rural Water	3,615,705,630.48	62,236,662.40	62,236,662.40	1.7%	3,553,468,968.08
025300000000	Ministry of Lands and Housing	35,777,577,546.05	6,726,649,109.81	6,726,649,109.81	18.8%	29,050,928,436.24
025300100100	Min of Lands and Housing	33,756,861,028.46	6,679,895,753.53	6,679,895,753.53	19.8%	27,076,965,274.93
025300200100	Sokoto Geographical Information Systems	166,000,000.00	1,500,000.00	1,500,000.00	0.9%	164,500,000.00
025300300100	Surveyor General Office	371,821,083.88	5,401,289.43	5,401,289.43	1.5%	366,419,794.45
025300400100	Sokoto State Housing Cooperation	376,451,043.71	7,728,602.06	7,728,602.06	2.1%	368,722,441.65
025300500100	Sokoto Urban & Reg. Planning Department	1,106,444,390.00	32,123,464.78	32,123,464.78	2.9%	1,074,320,925.22
026800000000	Ministry of Livestocks and Fisheries Development	13,603,198,150.65	1,049,214,897.52	1,049,214,897.52	7.7%	12,553,983,253.13
026800100100	Ministry of Livestocks and Fisheries Development	12,933,007,547.51	1,043,590,997.95	1,043,590,997.95	8.1%	11,889,416,549.56
026800200100	Livestock Development Programme	368,050,013.70	3,463,714.98	3,463,714.98	0.9%	364,586,298.72
026800300100	Poultry Development Agency	302,140,589.44	2,160,184.60	2,160,184.60	0.7%	299,980,404.84
028900000000	Ministry for Skills Acquisition and Entrepreneurship Development	1,372,000,000.00	34,230,500.00	34,230,500.00	2.5%	1,337,769,500.00
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	1,372,000,000.00	34,230,500.00	34,230,500.00	2.5%	1,337,769,500.00
030000000000	Law and Justice	14,262,755,086.78	1,005,445,776.85	1,005,445,776.85	7.0%	13,257,309,309.93
031800000000	State Judiciary	8,170,091,801.76	553,475,162.85	553,475,162.85	6.8%	7,616,616,638.91
031801100100	JUDICIAL SERVICE COMMISSION	556,506,646.52	31,060,980.01	31,060,980.01	5.6%	525,445,666.51
031805100100	State High Court	5,205,652,399.76	270,357,246.78	270,357,246.78	5.2%	4,935,295,152.98
031805500100	Shari'a Court of Appeal	2,407,932,755.48	252,056,936.05	252,056,936.05	10.5%	2,155,875,819.43
032600000000	Ministry of Justice	6,092,663,285.02	451,970,614.00	451,970,614.00	7.4%	5,640,692,671.02
032600100100	Ministry of Justice	3,974,077,158.50	378,941,812.14	378,941,812.14	9.5%	3,595,135,346.36
032600200100	Law Reform Commission	868,163,458.52	17,221,535.39	17,221,535.39	2.0%	850,941,923.13
032600600500	Sokoto College of Legal & Islamic St.	1,097,422,668.00	53,230,495.53	53,230,495.53	4.9%	1,044,192,172.47
032600700500	Tenancy Control and Safety of Person Agency	153,000,000.00	2,576,770.94	2,576,770.94	1.7%	150,423,229.06
050000000000	Social Sector	278,879,883,746.37	14,760,866,229.68	14,760,866,229.68	5.3%	264,119,017,516.69
051300000000	Ministry of Youth and Sports Development	17,057,258,000.00	165,974,858.44	165,974,858.44	1.0%	16,891,283,141.56
051300100100	Ministry of Youth and Sports Development	13,987,358,000.00	115,800,247.23	115,800,247.23	0.8%	13,871,557,752.77
051300300100	Agency for Persons Living With Disabilities	3,069,900,000.00	50,174,611.21	50,174,611.21	1.6%	3,019,725,388.79

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
05140000000	Ministry for Women Affairs	7,236,808,166.70	305,197,297.18	305,197,297.18	4.2%	6,931,610,869.52
051400100100	Ministry for Women Affairs	6,802,808,166.70	305,197,297.18	305,197,297.18	4.5%	6,497,610,869.52
051400200100	Social Cash Transfer Unit	434,000,000.00	-	-	0.0%	434,000,000.00
05170000000	Ministry of Education	68,951,198,631.73	4,814,617,770.00	4,814,617,770.00	7.0%	64,136,580,861.73
051700100100	Ministry for Basic Education	43,499,782,715.77	1,758,338,549.96	1,758,338,549.96	4.0%	41,741,444,165.81
051700260100	Sultan Maccido Institute for Qur'ani & General Studies	1,022,435,123.82	43,534,393.81	43,534,393.81	4.3%	978,900,730.01
051700300100	State Universal Basic Education Board (SUBEB)	10,732,474,374.73	243,857,602.64	243,857,602.64	2.3%	10,488,616,772.09
051701000100	State Agency for Mass Education	794,190,889.00	54,451,324.24	54,451,324.24	6.9%	739,739,564.76
051701100100	State Agency for Normadic Education1	774,418,689.05	119,869,696.58	119,869,696.58	15.5%	654,548,992.47
051700800100	State Library Board	354,999,038.29	103,218,402.10	103,218,402.10	29.1%	251,780,636.19
051705400200	Teachers Service Board(Secondary Edu. Board)	7,454,872,277.68	2,036,817,775.16	2,036,817,775.16	27.3%	5,418,054,502.52
051705700100	Female Education Board	1,159,496,073.60	16,192,643.28	16,192,643.28	1.4%	1,143,303,430.32
051705800100	Arabic and Islamic Education Board	3,158,529,449.79	438,337,382.24	438,337,382.24	13.9%	2,720,192,067.55
05690000000	Ministry for Higher Education	33,986,201,399.04	2,240,932,098.84	2,240,932,098.84	6.6%	31,745,269,300.20
056900100100	Ministry for Higher Education	2,990,527,925.43	60,714,070.42	60,714,070.42	2.0%	2,929,813,855.01
056900300100	Shehu Shagari Collage of Education Sokoto	5,743,859,598.70	811,794,252.08	811,794,252.08	14.1%	4,932,065,346.62
056900400100	Sokoto State University	5,713,287,944.52	594,034,481.43	594,034,481.43	10.4%	5,119,253,463.09
056900500100	State college of basic and remedial studies	4,402,123,223.92	42,229,645.64	42,229,645.64	1.0%	4,359,893,578.28
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	4,785,363,751.00	513,165,136.84	513,165,136.84	10.7%	4,272,198,614.16
056905500100	Sokoto State Scholarship and Students Matters	3,372,969,620.83	43,620,779.64	43,620,779.64	1.3%	3,329,348,841.19
056905600100	Shehu Shagari University of Education	6,978,069,334.64	175,373,732.78	175,373,732.78	2.5%	6,802,695,601.86
05210000000	Ministry of Health	124,405,118,574.90	6,691,349,951.13	6,691,349,951.13	5.4%	117,713,768,623.77
052100100100	Ministry of Health	98,773,616,099.85	2,938,386,928.58	2,938,386,928.58	3.0%	95,835,229,171.27
052100200100	Sokoto State contributory health care mgt agency	299,392,330.47	4,897,712.74	4,897,712.74	1.6%	294,494,617.73
052100300100	Primary Health Care Development Agency	7,115,210,444.94	851,201,279.49	851,201,279.49	12.0%	6,264,009,165.45
052102600100	Specialist Hospital	3,909,482,295.86	873,909,464.41	873,909,464.41	22.4%	3,035,572,831.45
052102600200	Maryam Abacha W& Child. Hospital	129,776,491.00	51,335,003.74	51,335,003.74	39.6%	78,441,487.26
052102600300	Infectious Diseases Hospital Amanawa	73,000,000.00	3,000,000.00	3,000,000.00	4.1%	70,000,000.00
052103600100	Noma Children Hospital	350,438,250.00	79,961,036.98	79,961,036.98	22.8%	270,477,213.02
052104100100	Orthopedic Hospital Wamakko	1,269,472,523.00	124,897,865.61	124,897,865.61	9.8%	1,144,574,657.39
052110200100	Hospitals Services Magt. Board	5,579,986,470.00	1,398,441,560.72	1,398,441,560.72	25.1%	4,181,544,909.28
052110400100	College of Nursing Sciences	1,653,338,250.00	144,654,464.82	144,654,464.82	8.7%	1,508,683,785.18
052110400200	College of Nursing Sciences, Tambuwal	2,336,627,925.43	64,420,358.99	64,420,358.99	2.8%	2,272,207,566.45
052110600100	Sultan AbdulRahman College of H/Tech.	2,266,950,763.88	141,267,920.13	141,267,920.13	6.2%	2,125,682,843.74
052111400100	Agency for Malaria Control	525,126,730.47	14,976,354.91	14,976,354.91	2.9%	510,150,375.56
052111400300	Drugs and Medical Supplies Mgt. Agency	122,700,000.00	-	-	0.0%	122,700,000.00
05350000000	Ministry of Environment	20,769,471,936.00	317,925,223.01	317,925,223.01	1.5%	20,451,546,712.99
053500100100	Ministry of Environment	15,350,870,000.00	121,091,690.52	121,091,690.52	0.8%	15,229,778,309.48
053500200100	Parks and Gardens Agency	4,151,931,156.00	16,422,400.28	16,422,400.28	0.4%	4,135,508,755.72
053501600100	State Environmental Protection Agency	1,105,000,000.00	180,411,132.21	180,411,132.21	16.3%	924,588,867.79
053501600200	Sokoto Erosion and Watershed Management Agency (SEWMA)	161,670,780.00	-	-	0.0%	161,670,780.00
05510000000	Ministry for Local Government and Chieftancy	1,359,071,092.00	49,881,725.75	49,881,725.75	3.7%	1,309,189,366.25
055100100100	Ministry for Local Government and Chieftancy	1,169,071,092.00	49,881,725.75	49,881,725.75	4.3%	1,119,189,366.25
055100200100	Agency for Community Engagement	190,000,000.00	-	-	0.0%	190,000,000.00
05560000000	Ministry of Social Welfare & Community Development	5,114,755,946.00	174,987,305.33	174,987,305.33	3.4%	4,939,768,640.67
055600100100	Ministry of Humanitarian Affairs & Social Welfare	5,114,755,946.00	174,987,305.33	174,987,305.33	3.4%	4,939,768,640.67

Table 5: Personnel Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	70,571,647,882.76	18,608,023,909.70	18,608,023,909.70	26.4%	51,963,623,973.06
01000000000	Administration Sector	23,607,511,670.28	6,267,672,910.30	6,267,672,910.30	26.5%	17,339,838,759.98
01110000000	Government House	444,249,916.87	120,897,499.02	120,897,499.02	27.2%	323,352,417.85
011100100100	Government House	260,661,877.86	71,843,986.22	71,843,986.22	27.6%	188,817,891.64
011100100200	Office of the Deputy Governor	35,926,470.00	6,692,464.50	6,692,464.50	18.6%	29,234,005.50
011100800100	State Emergency Management Agency (SEMA)	4,300,000.00	1,163,662.50	1,163,662.50	27.1%	3,136,337.50
011101000100	Bureau for Public Procurement and Price Intelligence	4,758,005.00	1,179,505.76	1,179,505.76	24.8%	3,578,499.24
011102000100	POVERTY REDUCTION PROGRAMME	39,789,900.00	10,216,601.21	10,216,601.21	25.7%	29,573,298.79
011103300100	SOSACAT	23,954,320.00	7,020,950.28	7,020,950.28	29.3%	16,933,369.72
011103500200	Primary School Staff Pension Board	39,338,250.00	12,070,149.93	12,070,149.93	30.7%	27,268,100.07
011103700100	Pilgrims Welfare Agency	35,521,094.01	10,710,178.63	10,710,178.63	30.2%	24,810,915.38
01670000000	Ministry for Special Duties	12,000,000.00	3,103,106.59	3,103,106.59	25.9%	8,896,893.41
016700100100	Ministry for Special Duties	12,000,000.00	3,103,106.59	3,103,106.59	25.9%	8,896,893.41
01610000000	Office of the SSG	4,858,339,692.83	1,291,197,892.62	1,291,197,892.62	26.6%	3,567,141,800.21
016100100100	SSG'S Office	4,820,560,900.00	1,281,560,202.68	1,281,560,202.68	26.6%	3,539,000,697.32
016102100200	Liaison Office ABUJA	37,778,792.83	9,637,689.94	9,637,689.94	25.5%	28,141,102.89
01120000000	Sokoto State House of Assembly	1,595,719,417.24	179,799,522.38	179,799,522.38	11.3%	1,415,919,894.86
011200300100	Sokoto State House of Assembly	1,529,940,624.41	165,679,538.95	165,679,538.95	10.8%	1,364,261,085.46
011200400100	House of Assembly Service Commission	65,778,792.83	14,119,983.43	14,119,983.43	21.5%	51,658,809.40
01230000000	Ministry of Information	399,954,996.09	125,221,750.49	125,221,750.49	31.3%	274,733,245.60
012300100100	Ministry of Information	86,043,331.97	23,478,129.71	23,478,129.71	27.3%	62,565,202.26
012300300100	Sokoto State Rima Television (Rtv)	100,863,192.60	33,627,466.86	33,627,466.86	33.3%	67,235,725.74
012300400100	Rima Radio	142,971,313.02	39,933,900.25	39,933,900.25	27.9%	103,037,412.77
012305500100	State Newspaper Comp.(The PATH)	70,077,158.50	28,182,253.67	28,182,253.67	40.2%	41,894,904.83
01250000000	Office of Head of Service	1,309,071,454.64	332,219,650.02	332,219,650.02	25.4%	976,851,804.62
012500100100	Office of Head of Service	1,309,071,454.64	332,219,650.02	332,219,650.02	25.4%	976,851,804.62
01400000000	Office of Auditor General	357,837,188.04	94,495,939.95	94,495,939.95	26.4%	263,341,248.09
014000100100	Office of Auditor General	246,267,209.02	64,913,654.17	64,913,654.17	26.4%	181,353,554.85
014000200100	Local Government Audit	111,569,979.02	29,582,285.79	29,582,285.79	26.5%	81,987,693.23
01470000000	Civil Service Commission	133,144,241.41	34,037,530.91	34,037,530.91	25.6%	99,106,710.50
014700100100	Civil Service Commission	133,144,241.41	34,037,530.91	34,037,530.91	25.6%	99,106,710.50
01490000000	Local Government Service Commission	213,518,620.68	33,200,738.38	33,200,738.38	15.5%	180,317,882.30
014900100100	Local Government Service Commission	82,842,129.68	22,073,276.48	22,073,276.48	26.6%	60,768,853.20
014903500100	Local Government Pension Board	130,676,491.00	11,127,461.90	11,127,461.90	8.5%	119,549,029.10
01480000000	Sokoto State Independent Electoral Commission	128,764,612.92	32,214,064.34	32,214,064.34	25.0%	96,550,548.58
014800100100	Sokoto State Independent Electoral Commission	128,764,612.92	32,214,064.34	32,214,064.34	25.0%	96,550,548.58
01240000000	Ministry for Home Affairs	2,113,114,726.16	425,793,656.84	425,793,656.84	20.2%	1,687,321,069.32
012400100100	Ministry for Home Affairs	1,837,944,365.00	353,322,032.42	353,322,032.42	19.2%	1,484,622,332.58
012400800100	Fire Service	250,770,361.16	66,319,899.88	66,319,899.88	26.4%	184,450,461.29
012400900100	Government Printing Press	24,400,000.00	6,151,724.54	6,151,724.54	25.2%	18,248,275.46
01700000000	Ministry Careers & Special Services	63,367,627.25	17,455,757.46	17,455,757.46	27.5%	45,911,869.79
017000100200	Department for Security Matters	63,367,627.25	17,455,757.46	17,455,757.46	27.5%	45,911,869.79
01720000000	Ministry for Religious Affairs	358,379,352.88	49,355,513.50	49,355,513.50	13.8%	309,023,839.38
017200100100	Ministry for Religious Affairs	86,357,198.38	23,338,550.63	23,338,550.63	27.0%	63,018,647.75
017200700100	ZAKAT and Endowment Agency (WAQF)	14,850,000.00	3,676,772.09	3,676,772.09	24.8%	11,173,227.91
017200700200	Hisbah Board Sokoto	257,172,154.50	22,340,190.78	22,340,190.78	8.7%	234,831,963.72
01730000000	Department of Establishment and Pensions	11,620,049,823.27	3,528,680,287.79	3,528,680,287.79	30.4%	8,091,369,535.48
017300100100	Department of Establishment and Pensions	11,620,049,823.27	3,528,680,287.79	3,528,680,287.79	30.4%	8,091,369,535.48

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
02000000000	Economic Sector	8,242,067,086.53	2,169,461,630.24	2,169,461,630.24	26.3%	6,072,605,456.29
02150000000	Ministry of Agriculture & Natural Resource	829,556,450.45	241,693,457.05	241,693,457.05	29.1%	587,862,993.40
021500100100	Ministry of Agriculture & Natural Resource	189,598,971.45	50,313,094.07	50,313,094.07	26.5%	139,285,877.38
021502100100	College of Agriculture Wurno	195,075,690.31	81,487,545.14	81,487,545.14	41.8%	113,588,145.17
021510200100	State Agricultural Development Project	294,878,436.70	80,429,766.65	80,429,766.65	27.3%	214,448,670.05
021510200200	International Fund for Agriculture	61,079,030.95	11,029,977.26	11,029,977.26	18.1%	50,049,053.69
021510900100	AFFORESTATION PROGRAMME	20,755,000.00	5,472,296.99	5,472,296.99	26.4%	15,282,703.01
021511000100	Fertilizer and Agricultral Supplies Company	68,169,321.04	12,960,776.95	12,960,776.95	19.0%	55,208,544.10
02200000000	Ministry of Finance	2,104,820,000.00	391,723,506.05	391,723,506.05	18.6%	1,713,096,493.95
022000100100	Ministry of Finance	1,600,000,000.00	315,051,026.23	315,051,026.23	19.7%	1,284,948,973.77
022000700100	Office of the Accountant General	150,000,000.00	-	-	0.0%	150,000,000.00
022000800100	Board of Internal Revenue	354,820,000.00	76,672,479.82	76,672,479.82	21.6%	278,147,520.18
02220000000	Ministry of Commerce and Industry	193,004,919.05	34,587,482.05	34,587,482.05	17.9%	158,417,437.00
022200100100	Ministry of Commerce and Industry	98,580,973.77	25,169,888.47	25,169,888.47	25.5%	73,411,085.30
022200200100	Commodity Board	7,370,200.00	1,733,792.32	1,733,792.32	23.5%	5,636,407.68
022205100100	Sokoto State SME Development Agency	27,587,287.28	7,683,801.27	7,683,801.27	27.9%	19,903,486.01
022205500100	Sokoto Central Market	59,466,458.00	-	-	0.0%	59,466,458.00
02500000000	Fiscal Responsibility Commission	11,443,780.12	-	-	0.0%	11,443,780.12
025000100100	Fiscal Responsibility Commission	11,443,780.12	-	-	0.0%	11,443,780.12
02280000000	Ministry of Science and Technology	1,650,000,230.00	443,889,812.08	443,889,812.08	26.9%	1,206,110,417.92
022800100100	Ministry of Science and Technology	1,650,000,230.00	443,889,812.08	443,889,812.08	26.9%	1,206,110,417.92
02790000000	Ministry of Innovation and Digital Economy	60,010,500.56	15,761,045.79	15,761,045.79	26.3%	44,249,454.77
027900100100	Ministry of Innovation and Digital Economy	60,010,500.56	15,761,045.79	15,761,045.79	26.3%	44,249,454.77
02310000000	Ministry of Energy and Petroleum Resources	147,614,242.88	56,603,598.59	56,603,598.59	38.3%	91,010,644.29
023100100100	Ministry of Energy and Petroleum Resources	68,695,618.00	18,891,295.12	18,891,295.12	27.5%	49,804,322.88
023100100200	Department for Rural Electrification	78,918,624.88	37,712,303.47	37,712,303.47	47.8%	41,206,321.41
02340000000	Ministry of Works	698,423,425.08	181,869,521.11	181,869,521.11	26.0%	516,553,903.98
023400100100	Ministry of Works	515,788,999.00	141,305,298.59	141,305,298.59	27.4%	374,483,700.41
023400400100	Sokoto Road Maintenance Agency	52,850,763.88	14,211,336.26	14,211,336.26	26.9%	38,639,427.62
023405400100	Works School Sokoto	52,850,763.88	2,349,049.23	2,349,049.23	4.4%	50,501,714.64
023405600100	Sokoto Engineering Construction Company	48,346,650.47	12,753,947.38	12,753,947.38	26.4%	35,592,703.09
023405700100	Department for Rural Roads	28,586,247.86	11,249,889.64	11,249,889.64	39.4%	17,336,358.22
02290000000	Ministry of Transport	100,000,000.00	17,867,531.76	17,867,531.76	17.9%	82,132,468.24
022900100100	Ministry of Transport	100,000,000.00	17,867,531.76	17,867,531.76	17.9%	82,132,468.24
02360000000	Ministry of Culture & Tourism	103,353,442.27	37,572,324.53	37,572,324.53	36.4%	65,781,117.73
023600100100	Ministry of Culture & Tourism	27,139,271.31	7,693,229.23	7,693,229.23	28.3%	19,446,042.08
023600200100	Waziri Junaidu History and Culture Bureau	76,214,170.96	29,879,095.31	29,879,095.31	39.2%	46,335,075.65
02380000000	Ministry of Budget and Economic Planning	172,605,200.00	47,136,621.64	47,136,621.64	27.3%	125,468,578.36
023800100100	Ministry of Budget and Economic Planning	130,605,200.00	35,718,833.00	35,718,833.00	27.3%	94,886,367.00
023800400100	State Bureau of Statistics	42,000,000.00	11,417,788.64	11,417,788.64	27.2%	30,582,211.36
02330000000	Ministry of Solid Minerals and Natural Resources	45,340,888.00	19,164,964.83	19,164,964.83	42.3%	26,175,923.17
023300100100	Ministry of Solid Minerals and Natural Resources	45,340,888.00	19,164,964.83	19,164,964.83	42.3%	26,175,923.17
02520000000	Ministry of Water Resources	1,026,195,159.68	277,947,465.15	277,947,465.15	27.1%	748,247,694.53
025200100100	Ministry of Water Resources	236,462,921.80	65,027,332.04	65,027,332.04	27.5%	171,435,589.76
025210200100	Water Board	764,926,607.40	201,283,470.71	201,283,470.71	26.3%	563,643,136.69
025210400100	Department for Rural Water	24,805,630.48	11,636,662.40	11,636,662.40	46.9%	13,168,968.08
02530000000	Ministry of Lands and Housing	316,075,448.30	90,809,727.28	90,809,727.28	28.7%	225,265,721.02
025300100100	Min of Lands and Housing	192,058,930.71	52,656,371.00	52,656,371.00	27.4%	139,402,559.71
025300300100	Surveyor General Office	17,621,083.88	4,901,289.43	4,901,289.43	27.8%	12,719,794.45
025300400100	Sokoto State Housing Cooperation	26,451,043.71	7,128,602.06	7,128,602.06	27.0%	19,322,441.65
025300500100	Sokoto Urban & Reg. Planning Department	79,944,390.00	26,123,464.78	26,123,464.78	32.7%	53,820,925.22
02680000000	Ministry of Livestocks and Fisheries Development	783,623,400.14	312,834,572.33	312,834,572.33	39.9%	470,788,827.81
026800100100	Ministry of Livestocks and Fisheries Development	765,900,129.00	308,510,672.76	308,510,672.76	40.3%	457,389,456.24
026800200100	Livestock Development Programme	13,140,781.70	3,063,714.98	3,063,714.98	23.3%	10,077,066.72
026800300100	Poultry Development Agency	4,582,489.44	1,260,184.60	1,260,184.60	27.5%	3,322,304.84

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
03000000000	Law and Justice	2,464,783,687.02	624,779,940.95	624,779,940.95	25.3%	1,840,003,746.07
03180000000	State Judiciary	1,600,634,902.00	387,701,506.85	387,701,506.85	24.2%	1,212,933,395.15
031801100100	JUDICIAL SERVICE COMMISSION	118,006,646.52	29,700,980.01	29,700,980.01	25.2%	88,305,666.51
031805100100	State High Court	800,000,000.00	175,943,590.78	175,943,590.78	22.0%	624,056,409.22
031805500100	Shari'a Court of Appeal	682,628,255.48	182,056,936.05	182,056,936.05	26.7%	500,571,319.43
03260000000	Ministry of Justice	864,148,785.02	237,078,434.10	237,078,434.10	27.4%	627,070,350.92
032600100100	Ministry of Justice	599,077,158.50	164,299,632.24	164,299,632.24	27.4%	434,777,526.26
032600200100	Law Reform Commission	51,148,958.52	16,971,535.39	16,971,535.39	33.2%	34,177,423.13
032600600500	Sokoto College of Legal & Islamic St.	193,922,668.00	53,230,495.53	53,230,495.53	27.4%	140,692,172.47
032600700500	Tenancy Control and Safety of Person Agency	20,000,000.00	2,576,770.94	2,576,770.94	12.9%	17,423,229.06
05000000000	Social Sector	36,257,285,438.93	9,546,109,428.22	9,546,109,428.22	26.3%	26,711,176,010.71
05130000000	Ministry of Youth and Sports Development	910,758,000.00	23,510,058.44	23,510,058.44	2.6%	887,247,941.56
051300100100	Ministry of Youth and Sports Development	82,858,000.00	22,472,247.23	22,472,247.23	27.1%	60,385,752.77
051300300100	Agency for Persons Living With Disabilities	827,900,000.00	1,037,811.21	1,037,811.21	0.1%	826,862,188.79
05140000000	Ministry for Women Affairs	125,708,166.70	34,569,745.84	34,569,745.84	27.5%	91,138,420.86
051400100100	Ministry for Women Affairs	125,708,166.70	34,569,745.84	34,569,745.84	27.5%	91,138,420.86
05170000000	Ministry of Education	12,116,535,481.72	3,092,062,064.24	3,092,062,064.24	25.5%	9,024,473,417.48
051700100100	Ministry for Basic Education	1,400,642,508.56	383,040,412.61	383,040,412.61	27.3%	1,017,602,095.95
051700260100	Sultan Maccido Institute for Qur'ani & General Studies	458,435,123.82	43,534,393.81	43,534,393.81	9.5%	414,900,730.01
051700300100	State Universal Basic Education Board (SUBEB)	314,914,239.68	85,699,592.64	85,699,592.64	27.2%	229,214,647.04
051701000100	State Agency for Mass Education	283,890,889.00	38,951,324.24	38,951,324.24	13.7%	244,939,564.76
051701100100	State Agency for Normadic Education1	288,995,882.05	60,661,597.08	60,661,597.08	21.0%	228,334,284.97
051700800100	State Library Board	43,999,038.29	15,813,443.19	15,813,443.19	35.9%	28,185,595.10
051705400200	Teachers Service Board(Secondary Edu. Board)	7,110,582,276.93	2,032,831,275.16	2,032,831,275.16	28.6%	5,077,751,001.77
051705700100	Female Education Board	47,446,073.60	14,192,643.28	14,192,643.28	29.9%	33,253,430.32
051705800100	Arabic and Islamic Education Board	2,167,629,449.79	417,337,382.24	417,337,382.24	19.3%	1,750,292,067.55
05690000000	Ministry for Higher Education	6,722,649,078.46	2,119,965,541.24	2,119,965,541.24	31.5%	4,602,683,537.22
056900100100	Ministry for Higher Education	50,127,925.43	11,240,736.82	11,240,736.82	22.4%	38,887,188.61
056900300100	Shehu Shagari Collage of Education Sokoto	1,957,935,108.70	808,356,252.08	808,356,252.08	41.3%	1,149,578,856.62
056900400100	Sokoto State University	2,097,605,494.52	587,091,391.43	587,091,391.43	28.0%	1,510,514,103.09
056900500100	State college of basic and remedial studies	33,114,513.34	12,369,145.64	12,369,145.64	37.4%	20,745,367.70
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	1,900,363,751.00	513,165,136.84	513,165,136.84	27.0%	1,387,198,614.16
056905500100	Sokoto State Scholarship and Students Matters	44,779,620.83	12,369,145.64	12,369,145.64	27.6%	32,410,475.19
056905600100	Shehu Shagari University of Education	638,722,664.64	175,373,732.78	175,373,732.78	27.5%	463,348,931.86
05210000000	Ministry of Health	15,292,518,030.05	3,984,227,764.37	3,984,227,764.37	26.1%	11,308,290,265.68
052100100100	Ministry of Health	3,624,300,000.00	886,052,536.59	886,052,536.59	24.4%	2,738,247,463.41
052100200100	Sokoto State contributory health care mgt agency	14,392,330.47	3,897,712.74	3,897,712.74	27.1%	10,494,617.73
052100300100	Primary Health Care Education Agency	919,210,444.94	241,565,744.72	241,565,744.72	26.3%	677,644,700.22
052102600100	Specialist Hospital	3,157,182,250.86	865,909,464.41	865,909,464.41	27.4%	2,291,272,786.45
052102600200	Maryam Abacha W& Child. Hospital	65,676,491.00	46,335,003.74	46,335,003.74	70.6%	19,341,487.26
052103600100	Noma Children Hospital	300,338,250.00	77,961,036.98	77,961,036.98	26.0%	222,377,213.02
052104100100	Orthopedic Hospital Wamakko	630,722,523.00	119,377,865.61	119,377,865.61	18.9%	511,344,657.39
052110200100	Hospitals Services Magt. Board	5,269,986,470.00	1,385,961,560.72	1,385,961,560.72	26.3%	3,884,024,909.28
052110400100	College of Nursing Sciences	522,338,250.00	144,654,464.82	144,654,464.82	27.7%	377,683,785.18
052110400200	College of Nursing Sciences, Tambuwal	240,127,925.43	64,420,358.99	64,420,358.99	26.8%	175,707,566.45
052110600100	Sultan AbdulRahman College of H/Tech.	520,850,763.88	141,267,920.13	141,267,920.13	27.1%	379,582,843.74
052111400100	Agency for Malaria Control	27,392,330.47	6,824,094.91	6,824,094.91	24.9%	20,568,235.56
05350000000	Ministry of Environment	780,601,936.00	209,885,223.01	209,885,223.01	26.9%	570,716,712.99
053500100100	Ministry of Environment	210,000,000.00	57,051,690.52	57,051,690.52	27.2%	152,948,309.48
053500200100	Parks and Gardens Agency	9,931,156.00	2,422,400.28	2,422,400.28	24.4%	7,508,755.72
053501600100	State Environmental Protection Agency	550,000,000.00	150,411,132.21	150,411,132.21	27.3%	399,588,867.79
053501600200	Sokoto Erosion and Watershed Management Agency (SEWMA)	10,670,780.00	-	-	0.0%	10,670,780.00
05510000000	Ministry for Local Government and Chieftancy	190,670,000.00	49,481,725.75	49,481,725.75	26.0%	141,188,274.25
055100100100	Ministry for Local Government and Chieftancy	190,670,000.00	49,481,725.75	49,481,725.75	26.0%	141,188,274.25
05560000000	Ministry of Social Welfare & Community Development	117,844,746.00	32,407,305.33	32,407,305.33	27.5%	85,437,440.67
055600100100	Ministry of Humanitarian Affairs & Social Welfare	117,844,746.00	32,407,305.33	32,407,305.33	27.5%	85,437,440.67

Table 6: Overhead Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	102,010,586,551.67	7,511,190,659.86	7,511,190,659.86	7.4%	94,499,395,891.81
01000000000	Administration Sector	47,684,814,946.15	4,346,444,701.51	4,346,444,701.51	9.1%	43,338,370,244.64
01110000000	Government House	11,016,290,422.00	1,128,032,590.00	1,128,032,590.00	10.2%	9,888,257,832.00
011100100100	Government House	3,712,790,422.00	866,985,590.00	866,985,590.00	23.4%	2,845,804,832.00
011100100200	Office of the Deputy Governor	1,675,000,000.00	246,297,000.00	246,297,000.00	14.7%	1,428,703,000.00
011100900100	UNDP	123,000,000.00	-	-	0.0%	123,000,000.00
011100800100	State Emergency Management Agency (SEMA)	120,000,000.00	4,550,000.00	4,550,000.00	3.8%	115,450,000.00
011101000100	Bureau for Public Procurement and Price Intelligence	57,000,000.00	1,000,000.00	1,000,000.00	1.8%	56,000,000.00
011102000100	POVERTY REDUCTION PROGRAMME	472,000,000.00	600,000.00	600,000.00	0.1%	471,400,000.00
011103300100	SOSACAT	106,000,000.00	1,000,000.00	1,000,000.00	0.9%	105,000,000.00
011103500200	Primary School Staff Pension Board	21,000,000.00	-	-	0.0%	21,000,000.00
011103700100	Pilgrims Welfare Agency	3,932,500,000.00	4,000,000.00	4,000,000.00	0.1%	3,928,500,000.00
011103800100	Department for Special Projects	102,000,000.00	3,600,000.00	3,600,000.00	3.5%	98,400,000.00
011103900100	Office of the Special Adviser on Administration and Legal Matters	695,000,000.00	-	-	0.0%	695,000,000.00
01670000000	Ministry for Special Duties	195,500,000.00	10,500,000.00	10,500,000.00	5.4%	185,000,000.00
016700100100	Ministry for Special Duties	195,500,000.00	10,500,000.00	10,500,000.00	5.4%	185,000,000.00
01610000000	Office of the SSG	3,484,520,000.00	218,433,470.00	218,433,470.00	6.3%	3,266,086,530.00
016100100100	SSG'S Office	1,373,000,000.00	173,633,470.00	173,633,470.00	12.6%	1,199,366,530.00
016102100200	Liaison Office ABUJA	49,400,000.00	9,000,000.00	9,000,000.00	18.2%	40,400,000.00
016102100400	NGOs and Donors Agency	150,000,000.00	6,900,000.00	6,900,000.00	4.6%	143,100,000.00
016102100500	Department for Human Rights	85,100,000.00	700,000.00	700,000.00	0.8%	84,400,000.00
016102100600	Community and Social Development Agency	230,000,000.00	-	-	0.0%	230,000,000.00
016102100700	Department for Resident Community and Advocacy	937,000,000.00	28,200,000.00	28,200,000.00	3.0%	908,800,000.00
016102100800	Department for IDPs Matters	660,020,000.00	-	-	0.0%	660,020,000.00
01120000000	Sokoto State House of Assembly	5,999,750,000.00	550,500,000.00	550,500,000.00	9.2%	5,449,250,000.00
011200300100	Sokoto State House of Assembly	5,956,750,000.00	548,500,000.00	548,500,000.00	9.2%	5,408,250,000.00
011200400100	House of Assembly Service Commission	43,000,000.00	2,000,000.00	2,000,000.00	4.7%	41,000,000.00
01230000000	Ministry of Information	617,338,762.15	31,069,641.51	31,069,641.51	5.0%	586,269,120.64
012300100100	Ministry of Information	545,102,712.15	30,319,641.51	30,319,641.51	5.6%	514,783,070.64
012300300100	Sokoto State Rima Television (Rtv)	18,959,800.00	-	-	0.0%	18,959,800.00
012300400100	Rima Radio	32,776,250.00	-	-	0.0%	32,776,250.00
012305500100	State Newspaper Comp.(The PATH)	20,500,000.00	750,000.00	750,000.00	3.7%	19,750,000.00
01250000000	Office of Head of Service	1,455,802,280.00	14,540,000.00	14,540,000.00	1.0%	1,441,262,280.00
012500100100	Office of Head of Service	1,360,802,280.00	14,540,000.00	14,540,000.00	1.1%	1,346,262,280.00
012500100200	Sokoto State Public Service Institute	95,000,000.00	-	-	0.0%	95,000,000.00
01400000000	Office of Auditor General	249,000,000.00	16,300,000.00	16,300,000.00	6.5%	232,700,000.00
014000100100	Office of Auditor General	175,000,000.00	16,300,000.00	16,300,000.00	9.3%	158,700,000.00
014000200100	Local Government Audit	74,000,000.00	-	-	0.0%	74,000,000.00
01470000000	Civil Service Commission	270,000,000.00	32,400,000.00	32,400,000.00	12.0%	237,600,000.00
014700100100	Civil Service Commission	270,000,000.00	32,400,000.00	32,400,000.00	12.0%	237,600,000.00
01490000000	Local Government Service Commission	383,000,000.00	-	-	0.0%	383,000,000.00
014900100100	Local Government Service Commission	316,000,000.00	-	-	0.0%	316,000,000.00
014903500100	Local Government Pension Board	67,000,000.00	-	-	0.0%	67,000,000.00
01480000000	Sokoto State Independent Electoral Commission	106,000,000.00	600,000.00	600,000.00	0.6%	105,400,000.00
014800100100	Sokoto State Independent Electoral Commission	106,000,000.00	600,000.00	600,000.00	0.6%	105,400,000.00
01240000000	Ministry for Home Affairs	1,414,113,482.00	19,600,000.00	19,600,000.00	1.4%	1,394,513,482.00
012400100100	Ministry for Home Affairs	172,053,482.00	500,000.00	500,000.00	0.3%	171,553,482.00
012400700100	Sokoto Marshal Corps	1,127,500,000.00	9,900,000.00	9,900,000.00	0.9%	1,117,600,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
012400800100	Fire Service	94,060,000.00	8,800,000.00	8,800,000.00	9.4%	85,260,000.00
012400900100	Government Printing Press	20,500,000.00	400,000.00	400,000.00	2.0%	20,100,000.00
017000000000	Ministry Careers & Special Services	18,003,500,000.00	1,826,963,300.00	1,826,963,300.00	10.1%	16,176,536,700.00
017000100200	Department for Security Matters	18,003,500,000.00	1,826,963,300.00	1,826,963,300.00	10.1%	16,176,536,700.00
017200000000	Ministry for Religious Affairs	4,269,000,000.00	486,200,200.00	486,200,200.00	11.4%	3,782,799,800.00
017200100100	Ministry for Religious Affairs	2,473,000,000.00	264,662,000.00	264,662,000.00	10.7%	2,208,338,000.00
017200700100	ZAKAT and Endowment Agency (WAQF)	1,336,000,000.00	189,331,000.00	189,331,000.00	14.2%	1,146,669,000.00
017200700200	Hisbah Board Sokoto	338,500,000.00	32,207,200.00	32,207,200.00	9.5%	306,292,800.00
017200700300	Agency for Almajiri Matters	121,500,000.00	-	-	0.0%	121,500,000.00
017300000000	Department of Establishment and Pensions	221,000,000.00	11,305,500.00	11,305,500.00	5.1%	209,694,500.00
017300100100	Department of Establishment and Pensions	221,000,000.00	11,305,500.00	11,305,500.00	5.1%	209,694,500.00
020000000000	Economic Sector	25,071,634,610.19	1,290,608,218.45	1,290,608,218.45	5.1%	23,781,026,391.74
021500000000	Ministry of Agriculture & Natural Resource	1,290,400,000.00	16,027,500.00	16,027,500.00	1.2%	1,274,372,500.00
021500100100	Ministry of Agriculture & Natural Resource	401,000,000.00	13,477,500.00	13,477,500.00	3.4%	387,522,500.00
021502100100	College of Agriculture Wurno	156,000,000.00	-	-	0.0%	156,000,000.00
021510200100	State Agricultural Development Project	30,200,000.00	-	-	0.0%	30,200,000.00
021510200200	International Fund for Agriculture	70,000,000.00	600,000.00	600,000.00	0.9%	69,400,000.00
021510200300	Nigeria CARES- Fadama Programme	598,700,000.00	200,000.00	200,000.00	0.0%	598,500,000.00
021510900100	AFFORESTATION PROGRAMME	11,000,000.00	350,000.00	350,000.00	3.2%	10,650,000.00
021511000100	Fertilizer and Agricultral Supplies Company	23,500,000.00	1,400,000.00	1,400,000.00	6.0%	22,100,000.00
022000000000	Ministry of Finance	8,939,660,084.46	912,072,478.45	912,072,478.45	10.2%	8,027,587,606.01
022000100100	Ministry of Finance	1,633,050,084.46	194,219,756.39	194,219,756.39	11.9%	1,438,830,328.07
022000700100	Office of the Accountant General	6,252,210,000.00	717,852,722.06	717,852,722.06	11.5%	5,534,357,277.94
022000800100	Board of Internal Revenue	537,200,000.00	-	-	0.0%	537,200,000.00
022000800200	Agency for Revenue & Taxation	517,200,000.00	-	-	0.0%	517,200,000.00
022200000000	Ministry of Commerce and Industry	1,146,333,588.00	14,400,000.00	14,400,000.00	1.3%	1,131,933,588.00
022200100100	Ministry of Commerce and Industry	461,889,188.00	600,000.00	600,000.00	0.1%	461,289,188.00
022200200100	Commodity Board	16,600,000.00	600,000.00	600,000.00	3.6%	16,000,000.00
022201800100	Investment Company	26,000,000.00	300,000.00	300,000.00	1.2%	25,700,000.00
022205100100	Sokoto State SME Development Agency	357,000,000.00	2,000,000.00	2,000,000.00	0.6%	355,000,000.00
022205500100	Sokoto Central Market	43,500,000.00	-	-	0.0%	43,500,000.00
022205400200	Agency for Industrial Development	129,344,400.00	10,300,000.00	10,300,000.00	8.0%	119,044,400.00
022205600100	Agency for Cooperative	112,000,000.00	600,000.00	600,000.00	0.5%	111,400,000.00
025000000000	Fiscal Responsibility Commission	35,300,000.00	-	-	0.0%	35,300,000.00
025000100100	Fiscal Responsibility Commission	35,300,000.00	-	-	0.0%	35,300,000.00
022800000000	Ministry of Science and Technology	454,000,000.00	27,396,000.00	27,396,000.00	6.0%	426,604,000.00
022800100100	Ministry of Science and Technology	454,000,000.00	27,396,000.00	27,396,000.00	6.0%	426,604,000.00
027900000000	Ministry of Innovation and Digital Economy	778,468,000.00	23,635,240.00	23,635,240.00	3.0%	754,832,760.00
027900100100	Ministry of Innovation and Digital Economy	533,500,000.00	23,635,240.00	23,635,240.00	4.4%	509,864,760.00
027900200100	Sokoto State Information and Communication Technology Development Agency (SICTDA)	244,968,000.00	-	-	0.0%	244,968,000.00
023100000000	Ministry of Energy and Petroleum Resources	711,310,000.00	9,600,000.00	9,600,000.00	1.3%	701,710,000.00
023100100100	Ministry of Energy and Petroleum Resources	670,000,000.00	9,000,000.00	9,000,000.00	1.3%	661,000,000.00
023100100200	Department for Rural Electrification	41,310,000.00	600,000.00	600,000.00	1.5%	40,710,000.00
023400000000	Ministry of Works	337,900,000.00	2,100,000.00	2,100,000.00	0.6%	335,800,000.00
023400100100	Ministry of Works	176,000,000.00	1,000,000.00	1,000,000.00	0.6%	175,000,000.00
023400400100	Sokoto Road Maintenance Agency	12,250,000.00	-	-	0.0%	12,250,000.00
023405400100	Works School Sokoto	6,100,000.00	500,000.00	500,000.00	8.2%	5,600,000.00
023405600100	Sokoto Engineering Construction Company	9,600,000.00	-	-	0.0%	9,600,000.00
023405700100	Department for Rural Roads	133,950,000.00	600,000.00	600,000.00	0.4%	133,350,000.00
022900000000	Ministry of Transport	3,095,000,000.00	17,324,500.00	17,324,500.00	0.6%	3,077,675,500.00
022900100100	Ministry of Transport	3,095,000,000.00	17,324,500.00	17,324,500.00	0.6%	3,077,675,500.00
023600000000	Ministry of Culture & Tourism	532,797,000.00	85,296,500.00	85,296,500.00	16.0%	447,500,500.00
023600100100	Ministry of Culture & Tourism	506,297,000.00	85,096,500.00	85,096,500.00	16.8%	421,200,500.00
023600200100	Waziri Junaidu History and Culture Bureau	26,500,000.00	200,000.00	200,000.00	0.8%	26,300,000.00
023800000000	Ministry of Budget and Economic Planning	2,921,000,000.00	58,120,000.00	58,120,000.00	2.0%	2,862,880,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023800100100	Ministry of Budget and Economic Planning	967,000,000.00	7,460,000.00	7,460,000.00	0.8%	959,540,000.00
023800300400	Social Investment Programme	864,000,000.00	3,740,000.00	3,740,000.00	0.4%	860,260,000.00
023800400100	State Bureau of Statistics	502,000,000.00	750,000.00	750,000.00	0.1%	501,250,000.00
023800600200	SUSTAINABLE DEVELOPMENT GOALS (SDG)	42,000,000.00	400,000.00	400,000.00	1.0%	41,600,000.00
023800700100	Office of the Special Adviser on Economic Matters	412,000,000.00	45,770,000.00	45,770,000.00	11.1%	366,230,000.00
023800800100	Agency for Inter-Governmental and Multilateral Affairs	134,000,000.00	-	-	0.0%	134,000,000.00
023300000000	Ministry of Solid Minerals and Natural Resources	314,500,000.00	1,600,000.00	1,600,000.00	0.5%	312,900,000.00
023300100100	Ministry of Solid Minerals and Natural Resources	314,500,000.00	1,600,000.00	1,600,000.00	0.5%	312,900,000.00
025200000000	Ministry of Water Resources	3,105,948,605.73	64,090,000.00	64,090,000.00	2.1%	3,041,858,605.73
025200100100	Ministry of Water Resources	745,500,000.00	11,600,000.00	11,600,000.00	1.6%	733,900,000.00
025210200100	Water Board	1,922,548,605.73	51,290,000.00	51,290,000.00	2.7%	1,871,258,605.73
025210300100	Rural Water and Sanitation Agency	62,000,000.00	600,000.00	600,000.00	1.0%	61,400,000.00
025210400100	Department for Rural Water	375,900,000.00	600,000.00	600,000.00	0.2%	375,300,000.00
025300000000	Ministry of Lands and Housing	557,200,000.00	23,115,500.00	23,115,500.00	4.1%	534,084,500.00
025300100100	Min of Lands and Housing	203,000,000.00	19,515,500.00	19,515,500.00	9.6%	183,484,500.00
025300200100	Sokoto Geographical Information Systems	166,000,000.00	1,500,000.00	1,500,000.00	0.9%	164,500,000.00
025300300100	Surveyor General Office	67,700,000.00	500,000.00	500,000.00	0.7%	67,200,000.00
025300400100	Sokoto State Housing Cooperation	20,000,000.00	600,000.00	600,000.00	3.0%	19,400,000.00
025300500100	Sokoto Urban & Reg. Planning Department	100,500,000.00	1,000,000.00	1,000,000.00	1.0%	99,500,000.00
026800000000	Ministry of Livestocks and Fisheries Development	554,817,332.00	1,600,000.00	1,600,000.00	0.3%	553,217,332.00
026800100100	Ministry of Livestocks and Fisheries Development	472,350,000.00	300,000.00	300,000.00	0.1%	472,050,000.00
026800200100	Livestock Development Programme	20,909,232.00	400,000.00	400,000.00	1.9%	20,509,232.00
026800300100	Poultry Development Agency	61,558,100.00	900,000.00	900,000.00	1.5%	60,658,100.00
028900000000	Ministry for Skills Acquisition and Entrepreneurship Development	297,000,000.00	34,230,500.00	34,230,500.00	11.5%	262,769,500.00
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	297,000,000.00	34,230,500.00	34,230,500.00	11.5%	262,769,500.00
030000000000	Law and Justice	4,667,831,000.00	380,665,835.90	380,665,835.90	8.2%	4,287,165,164.10
031800000000	State Judiciary	3,146,486,500.00	165,773,656.00	165,773,656.00	5.3%	2,980,712,844.00
031801100100	JUDICIAL SERVICE COMMISSION	128,500,000.00	1,360,000.00	1,360,000.00	1.1%	127,140,000.00
031805100100	State High Court	2,273,743,000.00	94,413,656.00	94,413,656.00	4.2%	2,179,329,344.00
031805500100	Shari'a Court of Appeal	744,243,500.00	70,000,000.00	70,000,000.00	9.4%	674,243,500.00
032600000000	Ministry of Justice	1,521,344,500.00	214,892,179.90	214,892,179.90	14.1%	1,306,452,320.10
032600100100	Ministry of Justice	1,115,000,000.00	214,642,179.90	214,642,179.90	19.3%	900,357,820.10
032600200100	Law Reform Commission	211,844,500.00	250,000.00	250,000.00	0.1%	211,594,500.00
032600600500	Sokoto College of Legal & Islamic St.	133,500,000.00	-	-	0.0%	133,500,000.00
032600700500	Tenancy Control and Safety of Person Agency	61,000,000.00	-	-	0.0%	61,000,000.00
050000000000	Social Sector	24,586,305,995.33	1,493,471,904.00	1,493,471,904.00	6.1%	23,092,834,091.33
051300000000	Ministry of Youth and Sports Development	2,443,500,000.00	110,528,000.00	110,528,000.00	4.5%	2,332,972,000.00
051300100100	Ministry of Youth and Sports Development	1,441,500,000.00	93,328,000.00	93,328,000.00	6.5%	1,348,172,000.00
051300300100	Agency for Persons Living With Disabilities	1,002,000,000.00	17,200,000.00	17,200,000.00	1.7%	984,800,000.00
051400000000	Ministry for Women Affairs	771,100,000.00	56,000,000.00	56,000,000.00	7.3%	715,100,000.00
051400100100	Ministry for Women Affairs	337,100,000.00	56,000,000.00	56,000,000.00	16.6%	281,100,000.00
051400200100	Social Cash Transfer Unit	434,000,000.00	-	-	0.0%	434,000,000.00
051700000000	Ministry of Education	7,467,290,000.75	731,044,800.00	731,044,800.00	9.8%	6,736,245,200.75
051700100100	Ministry for Basic Education	4,905,000,000.00	655,284,300.00	655,284,300.00	13.4%	4,249,715,700.00
051700260100	Sultan Maccido Institute for Qur'ani & General Studies	134,000,000.00	-	-	0.0%	134,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	1,269,750,000.00	67,174,000.00	67,174,000.00	5.3%	1,202,576,000.00
051701000100	State Agency for Mass Education	148,300,000.00	400,000.00	400,000.00	0.3%	147,900,000.00
051701100100	State Agency for Normadic Education1	102,000,000.00	200,000.00	200,000.00	0.2%	101,800,000.00
051700800100	State Library Board	11,000,000.00	1,000,000.00	1,000,000.00	9.1%	10,000,000.00
051705400200	Teachers Service Board(Secondary Edu. Board)	344,290,000.75	3,986,500.00	3,986,500.00	1.2%	340,303,500.75
051705700100	Female Education Board	462,050,000.00	2,000,000.00	2,000,000.00	0.4%	460,050,000.00
051705800100	Arabic and Islamic Education Board	90,900,000.00	1,000,000.00	1,000,000.00	1.1%	89,900,000.00
056900000000	Ministry for Higher Education	6,646,577,320.58	60,272,724.00	60,272,724.00	0.9%	6,586,304,596.58
056900100100	Ministry for Higher Education	900,400,000.00	18,640,000.00	18,640,000.00	2.1%	881,760,000.00
056900300100	Shehu Shagari Collage of Education Sokoto	274,724,490.00	3,438,000.00	3,438,000.00	1.3%	271,286,490.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
056900400100	Sokoto State University	115,682,450.00	6,943,090.00	6,943,090.00	6.0%	108,739,360.00
056900500100	State college of basic and remedial studies	185,823,710.58	-	-	0.0%	185,823,710.58
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	453,000,000.00	-	-	0.0%	453,000,000.00
056905500100	Sokoto State Scholarship and Students Matters	3,281,100,000.00	31,251,634.00	31,251,634.00	1.0%	3,249,848,366.00
056905600100	Shehu Shagari University of Education	1,435,846,670.00	-	-	0.0%	1,435,846,670.00
052100000000	Ministry of Health	4,458,382,214.00	297,106,380.00	297,106,380.00	6.7%	4,161,275,834.00
052100100100	Ministry of Health	2,625,897,814.00	249,732,870.00	249,732,870.00	9.5%	2,376,164,944.00
052100200100	Sokoto State contributory health care mgt agency	66,500,000.00	1,000,000.00	1,000,000.00	1.5%	65,500,000.00
052100300100	Primary Health Care Development Agency	399,000,000.00	2,221,250.00	2,221,250.00	0.6%	396,778,750.00
052102600100	Specialist Hospital	120,000,000.00	8,000,000.00	8,000,000.00	6.7%	112,000,000.00
052102600200	Maryam Abacha W& Child. Hospital	64,100,000.00	5,000,000.00	5,000,000.00	7.8%	59,100,000.00
052102600300	Infectious Diseases Hospital Amanawa	73,000,000.00	3,000,000.00	3,000,000.00	4.1%	70,000,000.00
052103600100	Noma Children Hospital	50,100,000.00	2,000,000.00	2,000,000.00	4.0%	48,100,000.00
052104100100	Orthopedic Hospital Wamakko	48,750,000.00	5,520,000.00	5,520,000.00	11.3%	43,230,000.00
052110200100	Hospitals Services Magt. Board	300,000,000.00	12,480,000.00	12,480,000.00	4.2%	287,520,000.00
052110400100	College of Nursing Sciences	31,000,000.00	-	-	0.0%	31,000,000.00
052110400200	College of Nursing Sciences, Tambuwal	46,500,000.00	-	-	0.0%	46,500,000.00
052110600100	Sultan AbdulRahman College of H/Tech.	13,100,000.00	-	-	0.0%	13,100,000.00
052111400100	Agency for Malaria Control	497,734,400.00	8,152,260.00	8,152,260.00	1.6%	489,582,140.00
052111400300	Drugs and Medical Supplies Mgt. Agency	122,700,000.00	-	-	0.0%	122,700,000.00
053500000000	Ministry of Environment	1,215,000,000.00	95,540,000.00	95,540,000.00	7.9%	1,119,460,000.00
053500100100	Ministry of Environment	432,000,000.00	64,040,000.00	64,040,000.00	14.8%	367,960,000.00
053500200100	Parks and Gardens Agency	77,000,000.00	1,500,000.00	1,500,000.00	1.9%	75,500,000.00
053501600100	State Environmental Protection Agency	555,000,000.00	30,000,000.00	30,000,000.00	5.4%	525,000,000.00
053501600200	Sokoto Erosion and Watershed Management Agency (SEWMA)	151,000,000.00	-	-	0.0%	151,000,000.00
055100000000	Ministry for Local Government and Chieftancy	307,456,460.00	400,000.00	400,000.00	0.1%	307,056,460.00
055100100100	Ministry for Local Government and Chieftancy	117,456,460.00	400,000.00	400,000.00	0.3%	117,056,460.00
055100200100	Agency for Community Engagement	190,000,000.00	-	-	0.0%	190,000,000.00
055600000000	Ministry of Social Welfare & Community Development	1,277,000,000.00	142,580,000.00	142,580,000.00	11.2%	1,134,420,000.00
055600100100	Ministry of Humanitarian Affairs & Social Welfare	1,277,000,000.00	142,580,000.00	142,580,000.00	11.2%	1,134,420,000.00

Table 7: Capital Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	553,343,592,103.46	16,816,377,867.85	16,816,377,867.85	3.0%	536,527,214,235.61
01000000000	Administration Sector	71,920,632,548.34	2,231,424,057.76	2,231,424,057.76	3.1%	69,689,208,490.58
01110000000	Government House	6,641,640,622.34	237,020,331.19	237,020,331.19	3.6%	6,404,620,291.15
011100800100	State Emergency Management Agency (SEMA)	1,200,000,000.00	112,450,000.00	112,450,000.00	9.4%	1,087,550,000.00
011101000100	Bureau for Public Procurement and Price Intelligence	20,000,000.00	-	-	0.0%	20,000,000.00
011102000100	POVERTY REDUCTION PROGRAMME	1,703,500,000.00	-	-	0.0%	1,703,500,000.00
011103700100	Pilgrims Welfare Agency	1,123,140,622.34	124,570,331.19	124,570,331.19	11.1%	998,570,291.15
011103800100	Department for Special Projects	2,595,000,000.00	-	-	0.0%	2,595,000,000.00
01670000000	Ministry for Special Duties	622,000,000.00	-	-	0.0%	622,000,000.00
016700100100	Ministry for Special Duties	622,000,000.00	-	-	0.0%	622,000,000.00
01610000000	Office of the SSG	26,357,700,000.00	-	-	0.0%	26,357,700,000.00
016100100100	SSG'S Office	22,558,500,000.00	-	-	0.0%	22,558,500,000.00
016102100400	NGOs and Donors Agency	14,500,000.00	-	-	0.0%	14,500,000.00
016102100500	Department for Human Rights	9,700,000.00	-	-	0.0%	9,700,000.00
016102100600	Community and Social Development Agency	1,170,000,000.00	-	-	0.0%	1,170,000,000.00
016102100800	Department for IDPs Matters	2,605,000,000.00	-	-	0.0%	2,605,000,000.00
01120000000	Sokoto State House of Assembly	4,661,900,000.00	-	-	0.0%	4,661,900,000.00
011200300100	Sokoto State House of Assembly	4,136,400,000.00	-	-	0.0%	4,136,400,000.00
011200400100	House of Assembly Service Commission	525,500,000.00	-	-	0.0%	525,500,000.00
01230000000	Ministry of Information	1,464,252,266.00	-	-	0.0%	1,464,252,266.00
012300100100	Ministry of Information	950,252,266.00	-	-	0.0%	950,252,266.00
012300300100	Sokoto State Rima Televiosn (Rtv)	30,000,000.00	-	-	0.0%	30,000,000.00
012300400100	Rima Radio	275,000,000.00	-	-	0.0%	275,000,000.00
012305500100	State Newspaper Comp.(The PATH)	209,000,000.00	-	-	0.0%	209,000,000.00
01250000000	Office of Head of Service	7,670,860,756.00	1,500,000,000.00	1,500,000,000.00	19.6%	6,170,860,756.00
012500100100	Office of Head of Service	7,670,860,756.00	1,500,000,000.00	1,500,000,000.00	19.6%	6,170,860,756.00
01480000000	Sokoto State Independent Electoral Commission	225,711,564.00	-	-	0.0%	225,711,564.00
014800100100	Sokoto State Independent Electoral Commission	225,711,564.00	-	-	0.0%	225,711,564.00
01240000000	Ministry for Home Affairs	2,582,167,340.00	8,691,042.16	8,691,042.16	0.3%	2,573,476,297.84
012400100100	Ministry for Home Affairs	2,099,167,340.00	8,691,042.16	8,691,042.16	0.4%	2,090,476,297.84
012400700100	Sokoto Marshal Corps	90,000,000.00	-	-	0.0%	90,000,000.00
012400800100	Fire Service	343,000,000.00	-	-	0.0%	343,000,000.00
012400900100	Government Printing Press	50,000,000.00	-	-	0.0%	50,000,000.00
01700000000	Ministry Careers & Special Services	8,305,000,000.00	-	-	0.0%	8,305,000,000.00
017000100200	Department for Security Matters	8,305,000,000.00	-	-	0.0%	8,305,000,000.00
01720000000	Ministry for Religious Affairs	13,389,400,000.00	485,712,684.41	485,712,684.41	3.6%	12,903,687,315.59
017200100100	Ministry for Religious Affairs	9,938,200,000.00	485,712,684.41	485,712,684.41	4.9%	9,452,487,315.59
017200700100	ZAKAT and Endowment Agency (WAQF)	2,787,200,000.00	-	-	0.0%	2,787,200,000.00
017200700200	Hisbah Board Sokoto	294,000,000.00	-	-	0.0%	294,000,000.00
017200700300	Agency for Almajiri Matters	370,000,000.00	-	-	0.0%	370,000,000.00
02000000000	Economic Sector	261,387,026,843.25	11,055,933,872.63	11,055,933,872.63	4.2%	250,331,092,970.62
02150000000	Ministry of Agriculture & Natural Resource	14,927,700,000.00	10,844,949.58	10,844,949.58	0.1%	14,916,855,050.42
021500100100	Ministry of Agriculture & Natural Resource	11,455,000,000.00	10,844,949.58	10,844,949.58	0.1%	11,444,155,050.42
021502100100	College of Agriculture Wurno	929,700,000.00	-	-	0.0%	929,700,000.00
021510200100	State Agricultural Development Project	350,000,000.00	-	-	0.0%	350,000,000.00
021510200200	International Fund for Agriculture	170,000,000.00	-	-	0.0%	170,000,000.00
021510200300	Nigeria CARES- Fadama Programme	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
021511000100	Fertilizer and Agricultral Supplies Company	23,000,000.00	-	-	0.0%	23,000,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
02200000000	Ministry of Finance	9,465,090,000.00	-	-	0.0%	9,465,090,000.00
022000100100	Ministry of Finance	9,285,090,000.00	-	-	0.0%	9,285,090,000.00
022000800100	Board of Internal Revenue	180,000,000.00	-	-	0.0%	180,000,000.00
02220000000	Ministry of Commerce and Industry	4,206,233,650.00	-	-	0.0%	4,206,233,650.00
022200100100	Ministry of Commerce and Industry	3,381,233,650.00	-	-	0.0%	3,381,233,650.00
022200200100	Commodity Board	650,000,000.00	-	-	0.0%	650,000,000.00
022205100100	Sokoto State SME Development Agency	100,000,000.00	-	-	0.0%	100,000,000.00
022205500100	Sokoto Central Market	75,000,000.00	-	-	0.0%	75,000,000.00
02500000000	Fiscal Responsibility Commission	14,250,000.00	-	-	0.0%	14,250,000.00
025000100100	Fiscal Responsibility Commission	14,250,000.00	-	-	0.0%	14,250,000.00
02280000000	Ministry of Science and Technology	9,023,000,000.00	30,652,900.34	30,652,900.34	0.3%	8,992,347,099.66
022800100100	Ministry of Science and Technology	9,023,000,000.00	30,652,900.34	30,652,900.34	0.3%	8,992,347,099.66
02790000000	Ministry of Innovation and Digital Economy	2,751,000,000.00	-	-	0.0%	2,751,000,000.00
027900100100	Ministry of Innovation and Digital Economy	2,751,000,000.00	-	-	0.0%	2,751,000,000.00
02310000000	Ministry of Energy and Petroleum Resources	22,474,978,013.72	465,764,207.10	465,764,207.10	2.1%	22,009,213,806.62
023100100100	Ministry of Energy and Petroleum Resources	21,350,000,000.00	-	-	0.0%	21,350,000,000.00
023100100200	Department for Rural Electrification	1,124,978,013.72	465,764,207.10	465,764,207.10	41.4%	659,213,806.62
02340000000	Ministry of Works	58,129,741,319.77	1,304,388,041.48	1,304,388,041.48	2.2%	56,825,353,278.29
023400100100	Ministry of Works	42,261,798,501.00	819,388,041.48	819,388,041.48	1.9%	41,442,410,459.52
023400400100	Sokoto Road Maintenance Agency	400,000,000.00	-	-	0.0%	400,000,000.00
023405700100	Department for Rural Roads	15,467,942,818.77	485,000,000.00	485,000,000.00	3.1%	14,982,942,818.77
02290000000	Ministry of Transport	47,672,000,000.00	155,011,434.00	155,011,434.00	0.3%	47,516,988,566.00
022900100100	Ministry of Transport	47,672,000,000.00	155,011,434.00	155,011,434.00	0.3%	47,516,988,566.00
02360000000	Ministry of Culture & Tourism	788,590,700.00	-	-	0.0%	788,590,700.00
023600100100	Ministry of Culture & Tourism	788,590,700.00	-	-	0.0%	788,590,700.00
02380000000	Ministry of Budget and Economic Planning	2,222,000,000.00	-	-	0.0%	2,222,000,000.00
023800100100	Ministry of Budget and Economic Planning	1,444,000,000.00	-	-	0.0%	1,444,000,000.00
023800300400	Social Investment Programme	78,000,000.00	-	-	0.0%	78,000,000.00
023800400100	State Bureau of Statistics	480,000,000.00	-	-	0.0%	480,000,000.00
023800700100	Office of the Special Adviser on Economic Matters	220,000,000.00	-	-	0.0%	220,000,000.00
02330000000	Ministry of Solid Minerals and Natural Resources	610,100,000.00	-	-	0.0%	610,100,000.00
023300100100	Ministry of Solid Minerals and Natural Resources	610,100,000.00	-	-	0.0%	610,100,000.00
02520000000	Ministry of Water Resources	40,858,283,643.50	1,741,768,132.41	1,741,768,132.41	4.3%	39,116,515,511.09
025200100100	Ministry of Water Resources	8,607,283,643.50	-	-	0.0%	8,607,283,643.50
025210200100	Water Board	28,295,000,000.00	1,691,768,132.41	1,691,768,132.41	6.0%	26,603,231,867.59
025210300100	Rural Water and Sanitation Agency	741,000,000.00	-	-	0.0%	741,000,000.00
025210400100	Department for Rural Water	3,215,000,000.00	50,000,000.00	50,000,000.00	1.6%	3,165,000,000.00
02530000000	Ministry of Lands and Housing	34,904,302,097.75	6,612,723,882.53	6,612,723,882.53	18.9%	28,291,578,215.22
025300100100	Min of Lands and Housing	33,361,802,097.75	6,607,723,882.53	6,607,723,882.53	19.8%	26,754,078,215.22
025300300100	Surveyor General Office	286,500,000.00	-	-	0.0%	286,500,000.00
025300400100	Sokoto State Housing Cooperation	330,000,000.00	-	-	0.0%	330,000,000.00
025300500100	Sokoto Urban & Reg. Planning Department	926,000,000.00	5,000,000.00	5,000,000.00	0.5%	921,000,000.00
02680000000	Ministry of Livestocks and Fisheries Development	12,264,757,418.51	734,780,325.19	734,780,325.19	6.0%	11,529,977,093.32
026800100100	Ministry of Livestocks and Fisheries Development	11,694,757,418.51	734,780,325.19	734,780,325.19	6.3%	10,959,977,093.32
026800200100	Livestock Development Programme	334,000,000.00	-	-	0.0%	334,000,000.00
026800300100	Poultry Development Agency	236,000,000.00	-	-	0.0%	236,000,000.00
02890000000	Ministry for Skills Acquisition and Entrepreneurship Development	1,075,000,000.00	-	-	0.0%	1,075,000,000.00
028900100100	Ministry for Skills Acquisition and Entrepreneurship Development	1,075,000,000.00	-	-	0.0%	1,075,000,000.00
03000000000	Law and Justice	7,100,140,399.76	-	-	0.0%	7,100,140,399.76
03180000000	State Judiciary	3,392,970,399.76	-	-	0.0%	3,392,970,399.76
031801100100	JUDICIAL SERVICE COMMISSION	310,000,000.00	-	-	0.0%	310,000,000.00
031805100100	State High Court	2,131,909,399.76	-	-	0.0%	2,131,909,399.76
031805500100	Shari'a Court of Appeal	951,061,000.00	-	-	0.0%	951,061,000.00
03260000000	Ministry of Justice	3,707,170,000.00	-	-	0.0%	3,707,170,000.00
032600100100	Ministry of Justice	2,260,000,000.00	-	-	0.0%	2,260,000,000.00

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
032600200100	Law Reform Commission	605,170,000.00	-	-	0.0%	605,170,000.00
032600600500	Sokoto College of Legal & Islamic St.	770,000,000.00	-	-	0.0%	770,000,000.00
032600700500	Tenancy Control and Safety of Person Agency	72,000,000.00	-	-	0.0%	72,000,000.00
050000000000	Social Sector	212,935,792,312.11	3,529,019,937.46	3,529,019,937.46	1.7%	209,406,772,374.65
051300000000	Ministry of Youth and Sports Development	13,683,000,000.00	31,936,800.00	31,936,800.00	0.2%	13,651,063,200.00
051300100100	Ministry of Youth and Sports Development	12,443,000,000.00	-	-	0.0%	12,443,000,000.00
051300300100	Agency for Persons Living With Disabilities	1,240,000,000.00	31,936,800.00	31,936,800.00	2.6%	1,208,063,200.00
051400000000	Ministry for Women Affairs	4,340,000,000.00	178,521,051.34	178,521,051.34	4.1%	4,161,478,948.66
051400100100	Ministry for Women Affairs	4,340,000,000.00	178,521,051.34	178,521,051.34	4.1%	4,161,478,948.66
051700000000	Ministry of Education	46,307,373,149.26	835,352,445.76	835,352,445.76	1.8%	45,472,020,703.50
051700100100	Ministry for Basic Education	34,194,140,207.21	563,855,377.35	563,855,377.35	1.6%	33,630,284,829.86
051700260100	Sultan Maccido Institute for Qur'ani & General Studies	430,000,000.00	-	-	0.0%	430,000,000.00
051700300100	State Universal Basic Education Board (SUBEB)	9,147,810,135.05	90,984,010.00	90,984,010.00	1.0%	9,056,826,125.05
051701000100	State Agency for Mass Education	362,000,000.00	15,100,000.00	15,100,000.00	4.2%	346,900,000.00
051701100100	State Agency for Normadic Education1	383,422,807.00	59,008,099.50	59,008,099.50	15.4%	324,414,707.50
051700800100	State Library Board	300,000,000.00	86,404,958.91	86,404,958.91	28.8%	213,595,041.09
051705700100	Female Education Board	650,000,000.00	-	-	0.0%	650,000,000.00
051705800100	Arabic and Islamic Education Board	840,000,000.00	20,000,000.00	20,000,000.00	2.4%	820,000,000.00
056900000000	Ministry for Higher Education	20,616,975,000.00	60,693,833.60	60,693,833.60	0.3%	20,556,281,166.40
056900100100	Ministry for Higher Education	2,040,000,000.00	30,833,333.60	30,833,333.60	1.5%	2,009,166,666.40
056900300100	Shehu Shagari Collage of Education Sokoto	3,511,200,000.00	-	-	0.0%	3,511,200,000.00
056900400100	Sokoto State University	3,500,000,000.00	-	-	0.0%	3,500,000,000.00
056900500100	State college of basic and remedial studies	4,183,185,000.00	29,860,500.00	29,860,500.00	0.7%	4,153,324,500.00
056901800100	Umaru Ali Shinkafi Polytechnic Sokoto	2,432,000,000.00	-	-	0.0%	2,432,000,000.00
056905500100	Sokoto State Scholarship and Students Matters	47,090,000.00	-	-	0.0%	47,090,000.00
056905600100	Shehu Shagari University of Education	4,903,500,000.00	-	-	0.0%	4,903,500,000.00
052100000000	Ministry of Health	104,644,218,330.85	2,410,015,806.76	2,410,015,806.76	2.3%	102,234,202,524.09
052100100100	Ministry of Health	92,523,418,285.85	1,802,601,521.99	1,802,601,521.99	1.9%	90,720,816,763.86
052100200100	Sokoto State contributory health care mgt agency	218,500,000.00	-	-	0.0%	218,500,000.00
052100300100	Primary Health Care Development Agency	5,797,000,000.00	607,414,284.77	607,414,284.77	10.5%	5,189,585,715.23
052102600100	Specialist Hospital	632,300,045.00	-	-	0.0%	632,300,045.00
052104100100	Orthopedic Hospital Wamakko	590,000,000.00	-	-	0.0%	590,000,000.00
052110400100	College of Nursing Sciences	1,100,000,000.00	-	-	0.0%	1,100,000,000.00
052110400200	College of Nursing Sciences, Tambuwal	2,050,000,000.00	-	-	0.0%	2,050,000,000.00
052110600100	Sultan AbdulRahman College of H/Tech.	1,733,000,000.00	-	-	0.0%	1,733,000,000.00
053500000000	Ministry of Environment	18,773,870,000.00	12,500,000.00	12,500,000.00	0.1%	18,761,370,000.00
053500100100	Ministry of Environment	14,708,870,000.00	-	-	0.0%	14,708,870,000.00
053500200100	Parks and Gardens Agency	4,065,000,000.00	12,500,000.00	12,500,000.00	0.3%	4,052,500,000.00
055100000000	Ministry for Local Government and Chieftancy	850,444,632.00	-	-	0.0%	850,444,632.00
055100100100	Ministry for Local Government and Chieftancy	850,444,632.00	-	-	0.0%	850,444,632.00
055600000000	Ministry of Social Welfare & Community Development	3,719,911,200.00	-	-	0.0%	3,719,911,200.00
055600100100	Ministry of Humanitarian Affairs & Social Welfare	3,719,911,200.00	-	-	0.0%	3,719,911,200.00

Table 8: Other Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	32,774,700,000.00	5,526,249,090.02	5,526,249,090.02	16.9%	27,248,450,909.98
01000000000	Administration Sector	6,307,200,000.00	825,283,708.60	825,283,708.60	13.1%	5,481,916,291.40
01110000000	Government House	425,000,000.00	-	-	0.0%	425,000,000.00
011102000100	POVERTY REDUCTION PROGRAMME	25,000,000.00	-	-	0.0%	25,000,000.00
011103900100	Office of the Special Adviser on Administration and Legal Matters	400,000,000.00	-	-	0.0%	400,000,000.00
01610000000	Office of the SSG	5,700,000,000.00	825,283,708.60	825,283,708.60	14.5%	4,874,716,291.40
016100100100	SSG'S Office	5,700,000,000.00	825,283,708.60	825,283,708.60	14.5%	4,874,716,291.40
01490000000	Local Government Service Commission	150,000,000.00	-	-	0.0%	150,000,000.00
014903500100	Local Government Pension Board	150,000,000.00	-	-	0.0%	150,000,000.00
01240000000	Ministry for Home Affairs	2,000,000.00	-	-	0.0%	2,000,000.00
012400900100	Government Printing Press	2,000,000.00	-	-	0.0%	2,000,000.00
01720000000	Ministry for Religious Affairs	30,200,000.00	-	-	0.0%	30,200,000.00
017200700100	ZAKAT and Endowment Agency (WAQF)	30,200,000.00	-	-	0.0%	30,200,000.00
02000000000	Economic Sector	21,337,000,000.00	4,508,700,421.42	4,508,700,421.42	21.1%	16,828,299,578.58
02200000000	Ministry of Finance	19,763,000,000.00	4,395,307,701.42	4,395,307,701.42	22.2%	15,367,692,298.58
022000100100	Ministry of Finance	19,763,000,000.00	4,395,307,701.42	4,395,307,701.42	22.2%	15,367,692,298.58
02220000000	Ministry of Commerce and Industry	1,015,000,000.00	-	-	0.0%	1,015,000,000.00
022205100100	Sokoto State SME Development Agency	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
022205600100	Agency for Cooperative	15,000,000.00	-	-	0.0%	15,000,000.00
02280000000	Ministry of Science and Technology	559,000,000.00	113,392,720.00	113,392,720.00	20.3%	445,607,280.00
022800100100	Ministry of Science and Technology	559,000,000.00	113,392,720.00	113,392,720.00	20.3%	445,607,280.00
03000000000	Law and Justice	30,000,000.00	-	-	0.0%	30,000,000.00
03180000000	State Judiciary	30,000,000.00	-	-	0.0%	30,000,000.00
031805500100	Shari'a Court of Appeal	30,000,000.00	-	-	0.0%	30,000,000.00
05000000000	Social Sector	5,100,500,000.00	192,264,960.00	192,264,960.00	3.8%	4,908,235,040.00
05130000000	Ministry of Youth and Sports Development	20,000,000.00	-	-	0.0%	20,000,000.00
051300100100	Ministry of Youth and Sports Development	20,000,000.00	-	-	0.0%	20,000,000.00
05140000000	Ministry for Women Affairs	2,000,000,000.00	36,106,500.00	36,106,500.00	1.8%	1,963,893,500.00
051400100100	Ministry for Women Affairs	2,000,000,000.00	36,106,500.00	36,106,500.00	1.8%	1,963,893,500.00
05170000000	Ministry of Education	3,060,000,000.00	156,158,460.00	156,158,460.00	5.1%	2,903,841,540.00
051700100100	Ministry for Basic Education	3,000,000,000.00	156,158,460.00	156,158,460.00	5.2%	2,843,841,540.00
051705800100	Arabic and Islamic Education Board	60,000,000.00	-	-	0.0%	60,000,000.00
05210000000	Ministry of Health	10,000,000.00	-	-	0.0%	10,000,000.00
052110200100	Hospitals Services Magt. Board	10,000,000.00	-	-	0.0%	10,000,000.00
05510000000	Ministry for Local Government and Chieftancy	10,500,000.00	-	-	0.0%	10,500,000.00
055100100100	Ministry for Local Government and Chieftancy	10,500,000.00	-	-	0.0%	10,500,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	758,700,526,537.89	48,461,841,527.44	48,461,841,527.44	6.4%	710,238,685,010.45
2	EXPENDITURES	758,700,526,537.89	48,461,841,527.44	48,461,841,527.44	6.4%	710,238,685,010.45
21	PERSONNEL COST	70,571,647,882.76	18,608,023,909.70	18,608,023,909.70	26.4%	51,963,623,973.06
2101	SALARY	58,315,455,901.76	15,285,395,731.02	15,285,395,731.02	26.2%	43,030,060,170.74
210101	SALARIES AND WAGES	58,315,455,901.76	15,285,395,731.02	15,285,395,731.02	26.2%	43,030,060,170.74
21010101	SALARY	57,584,873,997.38	15,253,827,021.67	15,253,827,021.67	26.5%	42,331,046,975.72
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	730,581,904.38	31,568,709.36	31,568,709.36	4.3%	699,013,195.02
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	1,235,360,000.00	21,155,000.00	21,155,000.00	1.7%	1,214,205,000.00
210201	ALLOWANCES	1,222,400,000.00	21,155,000.00	21,155,000.00	1.7%	1,201,245,000.00
21020101	NON REGULAR ALLOWANCES	1,222,400,000.00	21,155,000.00	21,155,000.00	1.7%	1,201,245,000.00
210202	SOCIAL CONTRIBUTIONS	12,960,000.00	-	-	0.0%	12,960,000.00
21020201	NHIS CONTRIBUTION	12,960,000.00	-	-	0.0%	12,960,000.00
2103	SOCIAL BENEFITS	11,020,831,981.00	3,301,473,178.68	3,301,473,178.68	30.0%	7,719,358,802.32
210301	SOCIAL BENEFITS	11,020,831,981.00	3,301,473,178.68	3,301,473,178.68	30.0%	7,719,358,802.32
21030101	GRATUITY	5,000,000,000.00	2,150,000,000.00	2,150,000,000.00	43.0%	2,850,000,000.00
21030102	PENSION	5,270,831,981.00	901,473,178.68	901,473,178.68	17.1%	4,369,358,802.32
21030103	DEATH BENEFITS	750,000,000.00	250,000,000.00	250,000,000.00	33.3%	500,000,000.00
22	OTHER RECURRENT COSTS	134,785,286,551.67	13,037,439,749.88	13,037,439,749.88	9.7%	121,747,846,801.79
2202	OVERHEAD COST	102,010,586,551.67	7,511,190,659.86	7,511,190,659.86	7.4%	94,499,395,891.81
220201	TRAVEL & TRANSPORT - GENERAL	12,881,666,988.00	626,052,116.00	626,052,116.00	4.9%	12,255,614,872.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,560,688,588.00	310,415,196.00	310,415,196.00	5.6%	5,250,273,392.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	4,061,234,900.00	291,306,920.00	291,306,920.00	7.2%	3,769,927,980.00
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,943,743,500.00	24,330,000.00	24,330,000.00	0.8%	2,919,413,500.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	316,000,000.00	-	-	0.0%	316,000,000.00
220202	UTILITIES - GENERAL	913,845,600.00	100,644,656.39	100,644,656.39	11.0%	813,200,943.61
22020201	ELECTRICITY CHARGES	463,220,000.00	85,144,656.39	85,144,656.39	18.4%	378,075,343.61
22020202	TELEPHONE CHARGES	134,188,000.00	-	-	0.0%	134,188,000.00
22020203	INTERNET ACCESS CHARGES	199,590,700.00	15,500,000.00	15,500,000.00	7.8%	184,090,700.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	4,046,900.00	-	-	0.0%	4,046,900.00
22020205	WATER RATES	5,600,000.00	-	-	0.0%	5,600,000.00
22020206	SEWERAGE CHARGES	2,000,000.00	-	-	0.0%	2,000,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	105,200,000.00	-	-	0.0%	105,200,000.00
220203	MATERIALS & SUPPLIES - GENERAL	11,615,446,214.00	513,506,185.00	513,506,185.00	4.4%	11,101,940,029.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	2,612,344,314.00	184,721,875.00	184,721,875.00	7.1%	2,427,622,439.00
22020302	BOOKS	369,807,900.00	1,955,000.00	1,955,000.00	0.5%	367,852,900.00
22020303	NEWSPAPERS	17,745,600.00	500,000.00	500,000.00	2.8%	17,245,600.00
22020304	MAGAZINES & PERIODICALS	92,267,000.00	-	-	0.0%	92,267,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	663,134,500.00	1,045,000.00	1,045,000.00	0.2%	662,089,500.00
22020306	PRINTING OF SECURITY DOCUMENTS	367,734,500.00	500,000.00	500,000.00	0.1%	367,234,500.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	2,713,572,400.00	81,156,760.00	81,156,760.00	3.0%	2,632,415,640.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	109,000,000.00	6,120,000.00	6,120,000.00	5.6%	102,880,000.00
22020309	UNIFORMS & OTHER CLOTHING	331,640,000.00	-	-	0.0%	331,640,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	1,768,600,000.00	175,880,000.00	175,880,000.00	9.9%	1,592,720,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	569,600,000.00	46,934,750.00	46,934,750.00	8.2%	522,665,250.00
22020312	PAYMENT OF EXAMINATION FEES	2,000,000,000.00	14,692,800.00	14,692,800.00	0.7%	1,985,307,200.00
220204	MAINTENANCE SERVICES - GENERAL	10,726,158,100.48	977,485,905.00	977,485,905.00	9.1%	9,748,672,195.48
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	2,164,046,400.00	83,332,700.00	83,332,700.00	3.9%	2,080,713,700.00
22020402	MAINTENANCE OF OFFICE FURNITURE	1,553,428,105.73	80,472,125.00	80,472,125.00	5.2%	1,472,955,980.73

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	820,910,000.00	84,741,380.00	84,741,380.00	10.3%	736,168,620.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	1,913,705,277.00	544,895,750.00	544,895,750.00	28.5%	1,368,809,527.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	1,214,780,750.75	34,341,925.00	34,341,925.00	2.8%	1,180,438,825.75
22020406	OTHER MAINTENANCE SERVICES	1,663,090,667.00	149,702,025.00	149,702,025.00	9.0%	1,513,388,642.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	22,546,900.00	-	-	0.0%	22,546,900.00
22020412	MAINTENANCE OF MARKETS/PUBLIC PLACES	1,270,000,000.00	-	-	0.0%	1,270,000,000.00
22020413	MINOR ROAD MAINTENANCE	103,650,000.00	-	-	0.0%	103,650,000.00
220205	TRAINING - GENERAL	8,618,935,554.46	203,989,940.00	203,989,940.00	2.4%	8,414,945,614.46
22020501	LOCAL TRAINING	6,796,085,470.00	203,989,940.00	203,989,940.00	3.0%	6,592,095,530.00
22020502	INTERNATIONAL TRAINING	1,822,850,084.46	-	-	0.0%	1,822,850,084.46
220206	OTHER SERVICES - GENERAL	17,408,123,360.00	1,916,742,300.00	1,916,742,300.00	11.0%	15,491,381,060.00
22020601	SECURITY SERVICES	8,620,722,600.00	552,673,000.00	552,673,000.00	6.4%	8,068,049,600.00
22020602	OFFICE RENT	225,890,000.00	-	-	0.0%	225,890,000.00
22020603	RESIDENTIAL RENT	250,000,000.00	65,000,000.00	65,000,000.00	26.0%	185,000,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	8,210,000,000.00	1,299,069,300.00	1,299,069,300.00	15.8%	6,910,930,700.00
22020605	CLEANING & FUMIGATION SERVICES	101,510,760.00	-	-	0.0%	101,510,760.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	7,629,840,800.00	924,134,901.96	924,134,901.96	12.1%	6,705,705,898.04
22020701	FINANCIAL CONSULTING	5,501,179,800.00	726,302,722.06	726,302,722.06	13.2%	4,774,877,077.94
22020702	INFORMATION TECHNOLOGY CONSULTING	485,700,000.00	400,000.00	400,000.00	0.1%	485,300,000.00
22020703	LEGAL SERVICES	569,311,000.00	164,582,179.90	164,582,179.90	28.9%	404,728,820.10
22020704	ENGINEERING SERVICES	329,000,000.00	-	-	0.0%	329,000,000.00
22020706	SURVEYING SERVICES	366,950,000.00	-	-	0.0%	366,950,000.00
22020707	AGRICULTURAL CONSULTING	154,200,000.00	-	-	0.0%	154,200,000.00
22020708	MEDICAL CONSULTING	153,500,000.00	32,850,000.00	32,850,000.00	21.4%	120,650,000.00
22020709	HUMANITARIAN AND SKILLS ACQUISITION CONSULTING	70,000,000.00	-	-	0.0%	70,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	2,259,081,588.58	176,219,790.00	176,219,790.00	7.8%	2,082,861,798.58
22020801	MOTOR VEHICLE FUEL COST	988,749,330.00	37,871,000.00	37,871,000.00	3.8%	950,878,330.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	204,000,000.00	33,600,000.00	33,600,000.00	16.5%	170,400,000.00
22020803	PLANT / GENERATOR FUEL COST	1,066,332,258.58	104,748,790.00	104,748,790.00	9.8%	961,583,468.58
220209	FINANCIAL CHARGES - GENERAL	3,015,550,000.00	-	-	0.0%	3,015,550,000.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	214,550,000.00	-	-	0.0%	214,550,000.00
22020902	INSURANCE PREMIUM	2,801,000,000.00	-	-	0.0%	2,801,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	26,941,938,346.15	2,072,414,865.51	2,072,414,865.51	7.7%	24,869,523,480.64
22021001	REFRESHMENT & MEALS	135,444,400.00	21,150,000.00	21,150,000.00	15.6%	114,294,400.00
22021002	HONORARIUM & SITTING ALLOWANCE	757,209,500.00	1,640,000.00	1,640,000.00	0.2%	755,569,500.00
22021003	PUBLICITY & ADVERTISEMENTS	1,532,649,612.15	230,982,141.51	230,982,141.51	15.1%	1,301,667,470.64
22021004	MEDICAL EXPENSES-LOCAL	376,900,000.00	22,280,000.00	22,280,000.00	5.9%	354,620,000.00
22021006	POSTAGES & COURIER SERVICES	24,415,800.00	-	-	0.0%	24,415,800.00
22021007	WELFARE PACKAGES	15,799,254,140.00	1,589,881,220.00	1,589,881,220.00	10.1%	14,209,372,920.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	179,120,350.00	-	-	0.0%	179,120,350.00
22021009	SPORTING ACTIVITIES	521,353,800.00	58,528,000.00	58,528,000.00	11.2%	462,825,800.00
22021010	DIRECT TEACHING & LABORATORY COST	426,560,700.00	160,000.00	160,000.00	0.0%	426,400,700.00
22021014	BUDGET EXPENSES	228,635,230.00	-	-	0.0%	228,635,230.00
22021019	MEDICAL EXPENSES-INTERNATIONAL	512,000,000.00	21,040,000.00	21,040,000.00	4.1%	490,960,000.00
22021020	FOREIGN SCHOLARSHIP SCHEME	1,500,000,000.00	17,576,634.00	17,576,634.00	1.2%	1,482,423,366.00
22021021	SPECIAL DAYS/CELEBRATIONS	1,816,497,000.00	92,297,470.00	92,297,470.00	5.1%	1,724,199,530.00
22021022	Statistical Operations	1,405,000,000.00	9,416,500.00	9,416,500.00	0.7%	1,395,583,500.00
22021023	Management of Development Assistance	55,000,000.00	-	-	0.0%	55,000,000.00
22021024	Supervision and Monitoring of Capital Projects	71,897,814.00	5,762,900.00	5,762,900.00	8.0%	66,134,914.00
22021025	Domestic Scholarship	1,600,000,000.00	1,700,000.00	1,700,000.00	0.1%	1,598,300,000.00
2203	LOANS AND ADVANCES	42,000,000.00	-	-	0.0%	42,000,000.00
220301	STAFF LOANS & ADVANCES	42,000,000.00	-	-	0.0%	42,000,000.00
22030101	MOTOR CYCLE ADVANCES	42,000,000.00	-	-	0.0%	42,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,410,700,000.00	825,283,708.60	825,283,708.60	11.1%	6,585,416,291.40
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,410,700,000.00	825,283,708.60	825,283,708.60	11.1%	6,585,416,291.40

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	180,500,000.00	-	-	0.0%	180,500,000.00
22040107	GRANT TO PRIVATE COMPANIES - CURRENT	200,000,000.00	100,296,000.00	100,296,000.00	50.1%	99,704,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	7,030,200,000.00	724,987,708.60	724,987,708.60	10.3%	6,305,212,291.40
2205	SUBSIDIES GENERAL	2,559,000,000.00	269,551,180.00	269,551,180.00	10.5%	2,289,448,820.00
220501	SUBSIDY TO PUBLIC/ PUBLIC INSTITUTIONS	2,559,000,000.00	269,551,180.00	269,551,180.00	10.5%	2,289,448,820.00
22050102	MEAL SUBSIDY TO GOVERNMENT SCHOOLS	2,559,000,000.00	269,551,180.00	269,551,180.00	10.5%	2,289,448,820.00
2206	PUBLIC DEBT CHARGES	19,763,000,000.00	4,395,307,701.42	4,395,307,701.42	22.2%	15,367,692,298.58
220601	FOREIGN INTEREST / DISCOUNT	1,312,000,000.00	167,514,765.92	167,514,765.92	12.8%	1,144,485,234.08
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,312,000,000.00	167,514,765.92	167,514,765.92	12.8%	1,144,485,234.08
220602	DOMESTIC INTEREST / DISCOUNT	6,003,000,000.00	405,786,238.61	405,786,238.61	6.8%	5,597,213,761.39
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	6,003,000,000.00	405,786,238.61	405,786,238.61	6.8%	5,597,213,761.39
220603	FOREIGN PRINCIPAL	2,420,000,000.00	1,116,765,106.16	1,116,765,106.16	46.1%	1,303,234,893.84
22060302	FOREIGN PRINCIPAL - LONG TERM BORROWINGS	2,420,000,000.00	1,116,765,106.16	1,116,765,106.16	46.1%	1,303,234,893.84
220604	DOMESTIC PRINCIPAL	10,028,000,000.00	2,705,241,590.73	2,705,241,590.73	27.0%	7,322,758,409.27
22060402	DOMESTIC PRINCIPAL - LONG TERM BORROWINGS	10,028,000,000.00	2,705,241,590.73	2,705,241,590.73	27.0%	7,322,758,409.27
2208	TRANSFERS - PAYMENTS TO INDIVIDUALS	3,000,000,000.00	36,106,500.00	36,106,500.00	1.2%	2,963,893,500.00
220801	TRANSFERS - PAYMENTS TO INDIVIDUALS	3,000,000,000.00	36,106,500.00	36,106,500.00	1.2%	2,963,893,500.00
22080102	TRANSFERS - PAYMENT TO AGED/VULNERABLE GROUP	3,000,000,000.00	36,106,500.00	36,106,500.00	1.2%	2,963,893,500.00
23	CAPITAL EXPENDITURE	553,343,592,103.46	16,816,377,867.85	16,816,377,867.85	3.0%	536,527,214,235.61
2301	FIXED ASSETS PURCHASED	164,018,870,322.12	3,566,314,914.69	3,566,314,914.69	2.2%	160,452,555,407.43
230101	PURCHASE OF FIXED ASSETS - GENERAL	164,018,870,322.12	3,566,314,914.69	3,566,314,914.69	2.2%	160,452,555,407.43
23010101	PURCHASE / ACQUISITION OF LAND	1,865,000,000.00	836,215,513.00	836,215,513.00	44.8%	1,028,784,487.00
23010102	PURCHASE OF OFFICE BUILDINGS	230,000,000.00	-	-	0.0%	230,000,000.00
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	7,180,000,000.00	-	-	0.0%	7,180,000,000.00
23010104	PURCHASE MOTOR CYCLES	4,363,560,756.00	44,450,000.00	44,450,000.00	1.0%	4,319,110,756.00
23010105	PURCHASE OF MOTOR VEHICLES	25,975,685,922.00	1,666,974,225.19	1,666,974,225.19	6.4%	24,308,711,696.81
23010106	PURCHASE OF VANS	690,000,000.00	-	-	0.0%	690,000,000.00
23010107	PURCHASE OF TRUCKS	1,230,579,500.00	-	-	0.0%	1,230,579,500.00
23010108	PURCHASE OF BUSES	5,450,000,000.00	-	-	0.0%	5,450,000,000.00
23010109	PURCHASE OF SEA BOATS	450,000,000.00	-	-	0.0%	450,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	5,793,667,614.00	48,849,750.00	48,849,750.00	0.8%	5,744,817,864.00
23010113	PURCHASE OF COMPUTERS	3,083,554,300.00	50,823,010.00	50,823,010.00	1.6%	3,032,731,290.00
23010114	PURCHASE OF COMPUTER PRINTERS	240,000,000.00	-	-	0.0%	240,000,000.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	42,450,000.00	-	-	0.0%	42,450,000.00
23010117	PURCHASE OF SHREDDING MACHINES	20,000,000.00	-	-	0.0%	20,000,000.00
23010118	PURCHASE OF SCANNERS	4,000,000.00	-	-	0.0%	4,000,000.00
23010119	PURCHASE OF POWER GENERATING SET	6,824,997,291.20	37,070,620.00	37,070,620.00	0.5%	6,787,926,671.20
23010121	PURCHASE OF RESIDENTIAL FURNITURE	130,000,000.00	-	-	0.0%	130,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	31,556,212,445.00	252,354,737.50	252,354,737.50	0.8%	31,303,857,707.50
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	225,000,000.00	-	-	0.0%	225,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	4,429,320,214.85	160,140,400.00	160,140,400.00	3.6%	4,269,179,814.85
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	786,974,557.00	-	-	0.0%	786,974,557.00
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	224,000,000.00	-	-	0.0%	224,000,000.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	665,000,000.00	-	-	0.0%	665,000,000.00
23010128	PURCHASE OF SECURITY EQUIPMENT	2,425,000,000.00	-	-	0.0%	2,425,000,000.00
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	4,427,454,350.00	38,325,000.00	38,325,000.00	0.9%	4,389,129,350.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	50,000,000.00	-	-	0.0%	50,000,000.00
23010138	PURCHASE OF AERO SPARES/MAINTENANCE	5,500,000,000.00	-	-	0.0%	5,500,000,000.00
23010139	PURCHASE OF POVERTY AND EMERGENCY RELIEF MATERIALS	4,530,000,000.00	112,450,000.00	112,450,000.00	2.5%	4,417,550,000.00
23010140	PURCHASE OF AGRICULTURAL INPUTS	5,650,000,000.00	103,650,225.00	103,650,225.00	1.8%	5,546,349,775.00
23010141	PURCHASE OF PLATE NUMBER	50,000,000.00	-	-	0.0%	50,000,000.00
23010142	PURCHASE OF WATER EQUIPMENT	3,926,413,372.07	160,000,000.00	160,000,000.00	4.1%	3,766,413,372.07
23010143	PURCHASE OF AEROPLANE	36,000,000,000.00	55,011,434.00	55,011,434.00	0.2%	35,944,988,566.00
2302	CONSTRUCTION / PROVISION	233,378,206,453.24	7,555,819,117.69	7,555,819,117.69	3.2%	225,822,387,335.55
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	233,378,206,453.24	7,555,819,117.69	7,555,819,117.69	3.2%	225,822,387,335.55

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	24,114,457,529.14	310,975,290.10	310,975,290.10	1.3%	23,803,482,239.04
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	2,110,786,634.20	-	-	0.0%	2,110,786,634.20
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	15,644,482,520.21	9,438,454.59	9,438,454.59	0.1%	15,635,044,065.62
23020104	CONSTRUCTION / PROVISION OF HOUSING	8,657,894,958.00	3,103,629,013.33	3,103,629,013.33	35.8%	5,554,265,944.67
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,094,523,533.87	-	-	0.0%	6,094,523,533.87
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	51,304,871,180.70	-	-	0.0%	51,304,871,180.70
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	34,589,148,215.04	406,932,718.70	406,932,718.70	1.2%	34,182,215,496.34
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	160,000,000.00	-	-	0.0%	160,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	1,230,600,000.00	-	-	0.0%	1,230,600,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	1,200,000,000.00	-	-	0.0%	1,200,000,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	4,029,890,500.00	-	-	0.0%	4,029,890,500.00
23020114	CONSTRUCTION / PROVISION OF ROADS	51,749,441,319.77	2,760,585,866.20	2,760,585,866.20	5.3%	48,988,855,453.57
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	9,365,000,000.00	-	-	0.0%	9,365,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	5,380,002,097.75	-	-	0.0%	5,380,002,097.75
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	125,000,000.00	-	-	0.0%	125,000,000.00
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	1,315,000,000.00	-	-	0.0%	1,315,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	3,780,000,000.00	572,764,284.77	572,764,284.77	15.2%	3,207,235,715.23
23020124	CONSTRUCTION OF MARKET'S/PARKS	7,440,000,000.00	382,493,490.00	382,493,490.00	5.1%	7,057,506,510.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	4,080,000,000.00	-	-	0.0%	4,080,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	660,070,000.00	9,000,000.00	9,000,000.00	1.4%	651,070,000.00
23020128	CONSTRUCTION/PROVISION OF RELIGIOUS BUILDING	347,037,964.56	-	-	0.0%	347,037,964.56
2303	REHABILITATION / REPAIRS	123,054,499,193.50	5,288,999,976.87	5,288,999,976.87	4.3%	117,765,499,216.63
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	123,054,499,193.50	5,288,999,976.87	5,288,999,976.87	4.3%	117,765,499,216.63
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	2,507,977,418.51	-	-	0.0%	2,507,977,418.51
23030102	REHABILITATION / REPAIRS - ELECTRICITY	3,021,978,013.72	456,325,752.51	456,325,752.51	15.1%	2,565,652,261.21
23030103	REHABILITATION / REPAIRS - HOUSING	4,261,200,000.00	-	-	0.0%	4,261,200,000.00
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	27,055,498,376.06	1,581,768,132.41	1,581,768,132.41	5.8%	25,473,730,243.65
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	11,342,771,052.50	1,620,507,014.49	1,620,507,014.49	14.3%	9,722,264,038.01
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	25,753,559,671.11	184,641,058.49	184,641,058.49	0.7%	25,568,918,612.62
23030110	REHABILITATION / REPAIRS - LIBRARIES	317,000,000.00	-	-	0.0%	317,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	9,000,000,000.00	-	-	0.0%	9,000,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	1,030,000,000.00	47,950,000.00	47,950,000.00	4.7%	982,050,000.00
23030113	REHABILITATION / REPAIRS - ROADS	16,275,000,000.00	733,928,812.84	733,928,812.84	4.5%	15,541,071,187.16
23030115	REHABILITATION / REPAIRS - WATER-WAY	15,000,000.00	-	-	0.0%	15,000,000.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	1,362,000,000.00	-	-	0.0%	1,362,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	12,650,514,661.60	227,016,271.72	227,016,271.72	1.8%	12,423,498,389.88
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	336,000,000.00	-	-	0.0%	336,000,000.00
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	100,000,000.00	-	-	0.0%	100,000,000.00
23030124	REHABILITATION/REPAIRS- MARKET'S/PARKS	880,000,000.00	-	-	0.0%	880,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	110,000,000.00	-	-	0.0%	110,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	200,000,000.00	-	-	0.0%	200,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	90,000,000.00	-	-	0.0%	90,000,000.00
23030128	REHABILITATION/REPAIRS OF RELIGIOUS BUILDING	6,746,000,000.00	436,862,934.41	436,862,934.41	6.5%	6,309,137,065.59
2304	PRESERVATION OF THE ENVIRONMENT	4,968,870,000.00	-	-	0.0%	4,968,870,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	4,968,870,000.00	-	-	0.0%	4,968,870,000.00
23040101	TREE PLANTING	1,330,000,000.00	-	-	0.0%	1,330,000,000.00
23040102	EROSION & FLOOD CONTROL	1,840,000,000.00	-	-	0.0%	1,840,000,000.00
23040103	WILDLIFE CONSERVATION	850,000,000.00	-	-	0.0%	850,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	948,870,000.00	-	-	0.0%	948,870,000.00
2305	OTHER CAPITAL PROJECTS	27,923,146,134.60	405,243,858.60	405,243,858.60	1.5%	27,517,902,276.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	27,923,146,134.60	405,243,858.60	405,243,858.60	1.5%	27,517,902,276.00
23050101	RESEARCH AND DEVELOPMENT	21,311,601,564.00	125,383,333.60	125,383,333.60	0.6%	21,186,218,230.40
23050102	COMPUTER SOFTWARE ACQUISITION	1,412,853,756.60	-	-	0.0%	1,412,853,756.60
23050103	MONITORING AND EVALUATION	1,942,690,814.00	38,010,000.00	38,010,000.00	2.0%	1,904,680,814.00
23050104	ANNIVERSARIES/CELEBRATIONS	345,000,000.00	-	-	0.0%	345,000,000.00
23050108	CAPACITY DEVELOPMENT	860,000,000.00	-	-	0.0%	860,000,000.00
23050109	POVERTY REDUCTION PROGRAMME AND PROJECTS	2,051,000,000.00	241,850,525.00	241,850,525.00	11.8%	1,809,149,475.00

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	758,700,526,537.89	48,461,841,527.44	48,461,841,527.44	6.4%	710,238,685,010.45
701	GENERAL PUBLIC SERVICES	126,795,327,133.07	15,056,008,285.85	15,056,008,285.85	11.9%	111,739,318,847.22
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	66,095,801,557.43	6,354,658,570.81	6,354,658,570.81	9.6%	59,741,142,986.62
70111	EXECUTIVE AND LEGISLATIVE ORGANS	46,618,400,504.81	5,255,117,672.58	5,255,117,672.58	11.3%	41,363,282,832.22
70112	FINANCIAL AND FISCAL AFFAIRS	19,477,401,052.62	1,099,540,898.22	1,099,540,898.22	5.6%	18,377,860,154.40
7012	FOREIGN ECONOMIC AID	273,000,000.00	6,900,000.00	6,900,000.00	2.5%	266,100,000.00
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	273,000,000.00	6,900,000.00	6,900,000.00	2.5%	266,100,000.00
7013	GENERAL SERVICES	32,573,821,969.60	3,576,404,018.34	3,576,404,018.34	11.0%	28,997,417,951.26
70131	GENERAL PERSONNEL SERVICES	5,147,287,382.61	822,794,649.90	822,794,649.90	16.0%	4,324,492,732.71
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,741,605,200.00	55,746,621.64	55,746,621.64	1.5%	3,685,858,578.36
70133	OTHER GENERAL SERVICES	23,684,929,386.99	2,697,862,746.81	2,697,862,746.81	11.4%	20,987,066,640.19
7015	R&D GENERAL PUBLIC SERVICES	10,092,348.28	-	-	0.0%	10,092,348.28
70151	R&D GENERAL PUBLIC SERVICES	10,092,348.28	-	-	0.0%	10,092,348.28
7016	GENERAL PUBLIC SERVICES N.E.C.	7,899,111,257.76	722,737,995.27	722,737,995.27	9.1%	7,176,373,262.49
70161	GENERAL PUBLIC SERVICES N.E.C.	7,899,111,257.76	722,737,995.27	722,737,995.27	9.1%	7,176,373,262.49
7017	PUBLIC DEBT TRANSACTIONS	19,763,000,000.00	4,395,307,701.42	4,395,307,701.42	22.2%	15,367,692,298.58
70171	PUBLIC DEBT TRANSACTIONS	19,763,000,000.00	4,395,307,701.42	4,395,307,701.42	22.2%	15,367,692,298.58
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	180,500,000.00	-	-	0.0%	180,500,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	180,500,000.00	-	-	0.0%	180,500,000.00
703	PUBLIC ORDER AND SAFETY	46,761,136,094.76	2,842,138,287.62	2,842,138,287.62	6.1%	43,918,997,807.14
7032	FIRE PROTECTION SERVICES	94,060,000.00	8,800,000.00	8,800,000.00	9.4%	85,260,000.00
70321	FIRE PROTECTION SERVICES	94,060,000.00	8,800,000.00	8,800,000.00	9.4%	85,260,000.00
7033	LAW COURTS	17,947,903,940.26	971,558,025.91	971,558,025.91	5.4%	16,976,345,914.35
70331	LAW COURTS	17,947,903,940.26	971,558,025.91	971,558,025.91	5.4%	16,976,345,914.35
7036	PUBLIC ORDER AND SAFETY N.E.C.	28,719,172,154.50	1,861,780,261.72	1,861,780,261.72	6.5%	26,857,391,892.78
70361	PUBLIC ORDER AND SAFETY N.E.C.	28,719,172,154.50	1,861,780,261.72	1,861,780,261.72	6.5%	26,857,391,892.78
704	ECONOMIC AFFAIRS	177,320,491,417.61	3,809,168,841.80	3,809,168,841.80	2.1%	173,511,322,575.80
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	7,320,005,699.05	373,538,507.05	373,538,507.05	5.1%	6,946,467,192.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	7,320,005,699.05	373,538,507.05	373,538,507.05	5.1%	6,946,467,192.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	18,831,497,182.59	734,600,703.96	734,600,703.96	3.9%	18,096,896,478.63
70421	AGRICULTURE	18,033,842,053.59	420,267,734.21	420,267,734.21	2.3%	17,613,574,319.38
70422	FORESTRY	31,755,000.00	5,822,296.99	5,822,296.99	18.3%	25,932,703.01
70423	FISHING AND HUNTING	765,900,129.00	308,510,672.76	308,510,672.76	40.3%	457,389,456.24
7043	FUEL AND ENERGY	23,633,902,256.60	531,967,805.69	531,967,805.69	2.3%	23,101,934,450.91
70435	ELECTRICITY	23,633,902,256.60	531,967,805.69	531,967,805.69	2.3%	23,101,934,450.91
7044	MINING, MANUFACTURING, AND CONSTRUCTION	469,600,000.00	1,600,000.00	1,600,000.00	0.3%	468,000,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	469,600,000.00	1,600,000.00	1,600,000.00	0.3%	468,000,000.00
7045	TRANSPORT	110,828,752,746.30	1,910,443,913.84	1,910,443,913.84	1.7%	108,918,308,832.46
70451	ROAD TRANSPORT	109,827,363,217.10	1,644,133,111.09	1,644,133,111.09	1.5%	108,183,230,106.01
70452	WATER TRANSPORT	1,001,389,529.20	266,310,802.75	266,310,802.75	26.6%	735,078,726.45
7046	COMMUNICATION	244,968,000.00	-	-	0.0%	244,968,000.00
70461	COMMUNICATION	244,968,000.00	-	-	0.0%	244,968,000.00
7047	OTHER INDUSTRIES	5,082,497,614.00	17,322,400.28	17,322,400.28	0.3%	5,065,175,213.72

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	930,566,458.00	900,000.00	900,000.00	0.1%	929,666,458.00
70473	TOURISM	4,151,931,156.00	16,422,400.28	16,422,400.28	0.4%	4,135,508,755.72
7048	R & D ECONOMIC AFFAIRS	2,939,510,500.56	39,396,285.79	39,396,285.79	1.3%	2,900,114,214.77
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	120,000,000.00	-	-	0.0%	120,000,000.00
70486	R & D COMMUNICATION	2,819,510,500.56	39,396,285.79	39,396,285.79	1.4%	2,780,114,214.77
7049	ECONOMIC AFFAIRS N.E.C	7,969,757,418.51	200,299,225.19	200,299,225.19	2.5%	7,769,458,193.32
70491	ECONOMIC AFFAIRS N.E.C.	7,969,757,418.51	200,299,225.19	200,299,225.19	2.5%	7,769,458,193.32
705	ENVIRONMENTAL PROTECTION	18,092,540,780.00	301,502,822.73	301,502,822.73	1.7%	17,791,037,957.27
7051	WASTE MANAGEMENT	1,115,670,780.00	180,411,132.21	180,411,132.21	16.2%	935,259,647.79
70511	WASTE MANAGEMENT	1,115,670,780.00	180,411,132.21	180,411,132.21	16.2%	935,259,647.79
7052	WASTE WATER MANAGEMENT	151,000,000.00	-	-	0.0%	151,000,000.00
70521	WASTE WATER MANAGEMENT	151,000,000.00	-	-	0.0%	151,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	16,825,870,000.00	121,091,690.52	121,091,690.52	0.7%	16,704,778,309.48
70561	ENVIRONMENTAL PROTECTION N.E.C.	16,825,870,000.00	121,091,690.52	121,091,690.52	0.7%	16,704,778,309.48
706	HOUSING AND COMMUNITY AMMENITIES	82,679,928,999.46	8,464,657,642.12	8,464,657,642.12	10.2%	74,215,271,357.34
7061	HOUSING DEVELOPMENT	34,425,002,097.75	6,620,039,382.53	6,620,039,382.53	19.2%	27,804,962,715.22
70611	HOUSING DEVELOPMENT	34,425,002,097.75	6,620,039,382.53	6,620,039,382.53	19.2%	27,804,962,715.22
7062	COMMUNITY DEVELOPMENT	4,065,389,022.00	26,123,464.78	26,123,464.78	0.6%	4,039,265,557.22
70621	COMMUNITY DEVELOPMENT	4,065,389,022.00	26,123,464.78	26,123,464.78	0.6%	4,039,265,557.22
7063	WATER SUPPLY	44,089,037,879.71	1,817,494,794.81	1,817,494,794.81	4.1%	42,271,543,084.90
70631	WATER SUPPLY	44,089,037,879.71	1,817,494,794.81	1,817,494,794.81	4.1%	42,271,543,084.90
7065	R & D HOUSING AND COMMUNITY AMMENITIES	100,500,000.00	1,000,000.00	1,000,000.00	1.0%	99,500,000.00
70651	R & D HOUSING AND COMMUNITY AMENITIES	100,500,000.00	1,000,000.00	1,000,000.00	1.0%	99,500,000.00
707	HEALTH	120,127,992,994.59	5,032,211,943.01	5,032,211,943.01	4.2%	115,095,781,051.59
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	670,434,400.00	57,957,260.00	57,957,260.00	8.6%	612,477,140.00
70711	PHARMACEUTICAL PRODUCTS	620,434,400.00	8,152,260.00	8,152,260.00	1.3%	612,282,140.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	50,000,000.00	49,805,000.00	49,805,000.00	99.6%	195,000.00
7072	OUTPATIENT SERVICES	24,976,885,400.15	2,324,589,136.24	2,324,589,136.24	9.3%	22,652,296,263.91
70721	GENERAL MEDICAL SERVICES	845,000,000.00	-	-	0.0%	845,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	24,131,885,400.15	2,324,589,136.24	2,324,589,136.24	9.6%	21,807,296,263.91
7073	HOSPITAL SERVICES	5,221,109,093.86	1,013,308,280.31	1,013,308,280.31	19.4%	4,207,800,813.55
70731	GENERAL HOSPITAL SERVICES	4,367,182,250.86	878,389,464.41	878,389,464.41	20.1%	3,488,792,786.45
70732	SPECIALIZED HOSPITAL SERVICES	776,426,843.00	134,918,815.89	134,918,815.89	17.4%	641,508,027.11
70734	NURSING AND CONVALESCENT HOME SERVICES	77,500,000.00	-	-	0.0%	77,500,000.00
7074	PUBLIC HEALTH SERVICES	85,353,666,286.58	1,320,949,046.46	1,320,949,046.46	1.5%	84,032,717,240.12
70741	PUBLIC HEALTH SERVICES	85,353,666,286.58	1,320,949,046.46	1,320,949,046.46	1.5%	84,032,717,240.12
7076	HEALTH N.E.C.	3,905,897,814.00	315,408,220.00	315,408,220.00	8.1%	3,590,489,594.00
70761	HEALTH N.E.C.	3,905,897,814.00	315,408,220.00	315,408,220.00	8.1%	3,590,489,594.00
708	RECREATION, CULTURE AND RELIGION	34,805,063,342.86	1,513,105,582.53	1,513,105,582.53	4.3%	33,291,957,760.32
7081	RECREATIONAL AND SPORTING SERVICES	13,967,358,000.00	115,800,247.23	115,800,247.23	0.8%	13,851,557,752.77
70811	RECREATIONAL AND SPORTING SERVICES	13,967,358,000.00	115,800,247.23	115,800,247.23	0.8%	13,851,557,752.77
7082	CULTURAL SERVICES	829,197,602.27	123,268,824.53	123,268,824.53	14.9%	705,928,777.73
70821	CULTURAL SERVICES	829,197,602.27	123,268,824.53	123,268,824.53	14.9%	705,928,777.73
7083	BROADCASTING AND PUBLISHING SERVICES	2,528,446,024.24	162,843,116.54	162,843,116.54	6.4%	2,365,602,907.70
70831	BROADCASTING AND PUBLISHING SERVICES	2,528,446,024.24	162,843,116.54	162,843,116.54	6.4%	2,365,602,907.70
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	16,479,061,716.35	1,062,343,644.23	1,062,343,644.23	6.4%	15,416,718,072.12
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	16,479,061,716.35	1,062,343,644.23	1,062,343,644.23	6.4%	15,416,718,072.12
7086	RECREATION, CULTURE AND RELIGION N.E.C.	1,001,000,000.00	48,849,750.00	48,849,750.00	4.9%	952,150,250.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	1,001,000,000.00	48,849,750.00	48,849,750.00	4.9%	952,150,250.00

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
709	EDUCATION	117,748,091,431.85	7,626,962,968.29	7,626,962,968.29	6.5%	110,121,128,463.56
7091	PRE-PRIMARY AND PRIMARY EDUCATION	11,676,193,063.78	364,127,299.22	364,127,299.22	3.1%	11,312,065,764.56
70912	PRIMARY EDUCATION	11,676,193,063.78	364,127,299.22	364,127,299.22	3.1%	11,312,065,764.56
7092	SECONDARY EDUCATION	48,988,610,686.06	3,927,426,477.49	3,927,426,477.49	8.0%	45,061,184,208.57
70921	LOWER SECONDARY EDUCATION	630,738,676.10	-	-	0.0%	630,738,676.10
70922	UPPER-SECONDARY EDUCATION	48,357,872,009.96	3,927,426,477.49	3,927,426,477.49	8.1%	44,430,445,532.47
7093	POSTSECONDARY NONTERTIARY EDUCATION	185,823,710.58	-	-	0.0%	185,823,710.58
70931	POST-SECONDARY NON-TERTIARY EDUCATION	185,823,710.58	-	-	0.0%	185,823,710.58
7094	TERTIARY EDUCATION	28,434,644,268.51	1,611,348,336.59	1,611,348,336.59	5.7%	26,823,295,931.92
70941	FIRST STAGE OF TERTIARY EDUCATION	17,749,022,863.04	1,416,662,368.17	1,416,662,368.17	8.0%	16,332,360,494.87
70942	SECOND STAGE OF TERTIARY EDUCATION	10,685,621,405.47	194,685,968.42	194,685,968.42	1.8%	10,490,935,437.05
7095	EDUCATION NOT DEFINABLE BY LEVEL	9,927,100,000.00	826,542,760.00	826,542,760.00	8.3%	9,100,557,240.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	9,927,100,000.00	826,542,760.00	826,542,760.00	8.3%	9,100,557,240.00
7096	SUBSIDIARY SERVICES TO EDUCATION	3,281,100,000.00	31,251,634.00	31,251,634.00	1.0%	3,249,848,366.00
70961	SUBSIDIARY SERVICES TO EDUCATION	3,281,100,000.00	31,251,634.00	31,251,634.00	1.0%	3,249,848,366.00
7097	R & D EDUCATION	404,999,038.29	103,218,402.10	103,218,402.10	25.5%	301,780,636.19
70971	R & D EDUCATION	404,999,038.29	103,218,402.10	103,218,402.10	25.5%	301,780,636.19
7098	EDUCATION N.E.C.	14,849,620,664.63	763,048,058.90	763,048,058.90	5.1%	14,086,572,605.73
70981	EDUCATION N.E.C	14,849,620,664.63	763,048,058.90	763,048,058.90	5.1%	14,086,572,605.73
710	SOCIAL PROTECTION	34,369,954,343.70	3,816,085,153.48	3,816,085,153.48	11.1%	30,553,869,190.22
7101	SICKNESS AND DISABILITY	3,069,900,000.00	50,174,611.21	50,174,611.21	1.6%	3,019,725,388.79
71012	DISABILITY	3,069,900,000.00	50,174,611.21	50,174,611.21	1.6%	3,019,725,388.79
7102	OLD AGE	10,270,831,981.00	3,051,473,178.68	3,051,473,178.68	29.7%	7,219,358,802.32
71021	OLD AGE	10,270,831,981.00	3,051,473,178.68	3,051,473,178.68	29.7%	7,219,358,802.32
7103	SURVIVORS	750,000,000.00	250,000,000.00	250,000,000.00	33.3%	500,000,000.00
71031	SURVIVORS	750,000,000.00	250,000,000.00	250,000,000.00	33.3%	500,000,000.00
7104	FAMILY AND CHILDREN	2,462,808,166.70	126,676,245.84	126,676,245.84	5.1%	2,336,131,920.86
71041	FAMILY AND CHILDREN	2,462,808,166.70	126,676,245.84	126,676,245.84	5.1%	2,336,131,920.86
7105	UNEMPLOYMENT	2,227,000,000.00	600,000.00	600,000.00	0.0%	2,226,400,000.00
71051	UNEMPLOYMENT	2,227,000,000.00	600,000.00	600,000.00	0.0%	2,226,400,000.00
7106	HOUSING	976,000,000.00	-	-	0.0%	976,000,000.00
71061	HOUSING	976,000,000.00	-	-	0.0%	976,000,000.00
7107	SOCIAL EXCLUSION N.E.C	5,866,020,000.00	31,940,000.00	31,940,000.00	0.5%	5,834,080,000.00
71071	SOCIAL EXCLUSION N.E.C.	5,866,020,000.00	31,940,000.00	31,940,000.00	0.5%	5,834,080,000.00
7109	SOCIAL PROTECTION N.E.C.	8,747,394,196.00	305,221,117.75	305,221,117.75	3.5%	8,442,173,078.25
71091	SOCIAL PROTECTION N.E.C.	8,747,394,196.00	305,221,117.75	305,221,117.75	3.5%	8,442,173,078.25

Table 11: Personnel Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	70,571,647,882.76	18,608,023,909.70	18,608,023,909.70	26.4%	51,963,623,973.06
701	GENERAL PUBLIC SERVICES	22,380,246,704.61	5,448,471,795.21	5,448,471,795.21	24.3%	16,931,774,909.39
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	15,313,061,050.97	3,764,503,502.36	3,764,503,502.36	24.6%	11,548,557,548.61
70111	EXECUTIVE AND LEGISLATIVE ORGANS	14,438,960,082.81	3,593,335,082.58	3,593,335,082.58	24.9%	10,845,625,000.22
70112	FINANCIAL AND FISCAL AFFAIRS	874,100,968.16	171,168,419.77	171,168,419.77	19.6%	702,932,548.39
7013	GENERAL SERVICES	4,594,393,611.60	976,630,297.58	976,630,297.58	21.3%	3,617,763,314.02
70131	GENERAL PERSONNEL SERVICES	3,886,787,382.61	775,729,149.90	775,729,149.90	20.0%	3,111,058,232.71
70132	OVERALL PLANNING AND STATISTICAL SERVICES	172,605,200.00	47,136,621.64	47,136,621.64	27.3%	125,468,578.36
70133	OTHER GENERAL SERVICES	535,001,028.99	153,764,526.05	153,764,526.05	28.7%	381,236,502.95
7015	R&D GENERAL PUBLIC SERVICES	10,092,348.28	-	-	0.0%	10,092,348.28
70151	R&D GENERAL PUBLIC SERVICES	10,092,348.28	-	-	0.0%	10,092,348.28
7016	GENERAL PUBLIC SERVICES N.E.C.	2,462,699,693.76	707,337,995.27	707,337,995.27	28.7%	1,755,361,698.49
70161	GENERAL PUBLIC SERVICES N.E.C.	2,462,699,693.76	707,337,995.27	707,337,995.27	28.7%	1,755,361,698.49
703	PUBLIC ORDER AND SAFETY	2,603,949,195.00	617,419,151.72	617,419,151.72	23.7%	1,986,530,043.28
7033	LAW COURTS	2,326,777,040.50	592,502,190.01	592,502,190.01	25.5%	1,734,274,850.49
70331	LAW COURTS	2,326,777,040.50	592,502,190.01	592,502,190.01	25.5%	1,734,274,850.49
7036	PUBLIC ORDER AND SAFETY N.E.C.	277,172,154.50	24,916,961.72	24,916,961.72	9.0%	252,255,192.78
70361	PUBLIC ORDER AND SAFETY N.E.C.	277,172,154.50	24,916,961.72	24,916,961.72	9.0%	252,255,192.78
704	ECONOMIC AFFAIRS	3,617,852,095.61	1,095,522,494.45	1,095,522,494.45	30.3%	2,522,329,601.15
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	133,538,461.05	34,587,482.05	34,587,482.05	25.9%	98,950,979.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	133,538,461.05	34,587,482.05	34,587,482.05	25.9%	98,950,979.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,613,179,850.59	554,528,029.38	554,528,029.38	34.4%	1,058,651,821.21
70421	AGRICULTURE	826,524,721.59	240,545,059.63	240,545,059.63	29.1%	585,979,661.96
70422	FORESTRY	20,755,000.00	5,472,296.99	5,472,296.99	26.4%	15,282,703.01
70423	FISHING AND HUNTING	765,900,129.00	308,510,672.76	308,510,672.76	40.3%	457,389,456.24
7043	FUEL AND ENERGY	147,614,242.88	56,603,598.59	56,603,598.59	38.3%	91,010,644.29
70435	ELECTRICITY	147,614,242.88	56,603,598.59	56,603,598.59	38.3%	91,010,644.29
7045	TRANSPORT	1,594,111,426.53	431,619,938.36	431,619,938.36	27.1%	1,162,491,488.17
70451	ROAD TRANSPORT	592,721,897.33	165,309,135.61	165,309,135.61	27.9%	427,412,761.72
70452	WATER TRANSPORT	1,001,389,529.20	266,310,802.75	266,310,802.75	26.6%	735,078,726.45
7047	OTHER INDUSTRIES	69,397,614.00	2,422,400.28	2,422,400.28	3.5%	66,975,213.72
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	59,466,458.00	-	-	0.0%	59,466,458.00
70473	TOURISM	9,931,156.00	2,422,400.28	2,422,400.28	24.4%	7,508,755.72
7048	R & D ECONOMIC AFFAIRS	60,010,500.56	15,761,045.79	15,761,045.79	26.3%	44,249,454.77
70486	R & D COMMUNICATION	60,010,500.56	15,761,045.79	15,761,045.79	26.3%	44,249,454.77
705	ENVIRONMENTAL PROTECTION	770,670,780.00	207,462,822.73	207,462,822.73	26.9%	563,207,957.27
7051	WASTE MANAGEMENT	560,670,780.00	150,411,132.21	150,411,132.21	26.8%	410,259,647.79
70511	WASTE MANAGEMENT	560,670,780.00	150,411,132.21	150,411,132.21	26.8%	410,259,647.79
7056	ENVIRONMENTAL PROTECTION N.E.C.	210,000,000.00	57,051,690.52	57,051,690.52	27.2%	152,948,309.48
70561	ENVIRONMENTAL PROTECTION N.E.C.	210,000,000.00	57,051,690.52	57,051,690.52	27.2%	152,948,309.48
706	HOUSING AND COMMUNITY AMMENITIES	104,750,020.48	37,760,127.18	37,760,127.18	36.0%	66,989,893.30
7062	COMMUNITY DEVELOPMENT	79,944,390.00	26,123,464.78	26,123,464.78	32.7%	53,820,925.22
70621	COMMUNITY DEVELOPMENT	79,944,390.00	26,123,464.78	26,123,464.78	32.7%	53,820,925.22
7063	WATER SUPPLY	24,805,630.48	11,636,662.40	11,636,662.40	46.9%	13,168,968.08
70631	WATER SUPPLY	24,805,630.48	11,636,662.40	11,636,662.40	46.9%	13,168,968.08
707	HEALTH	8,697,492,449.74	2,208,609,406.25	2,208,609,406.25	25.4%	6,488,883,043.49
7072	OUTPATIENT SERVICES	300,338,250.00	77,961,036.98	77,961,036.98	26.0%	222,377,213.02
70722	SPECIALIZED MEDICAL SERVICES	300,338,250.00	77,961,036.98	77,961,036.98	26.0%	222,377,213.02

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7073	HOSPITAL SERVICES	3,811,859,093.86	992,308,280.31	992,308,280.31	26.0%	2,819,550,813.55
70731	GENERAL HOSPITAL SERVICES	3,157,182,250.86	865,909,464.41	865,909,464.41	27.4%	2,291,272,786.45
70732	SPECIALIZED HOSPITAL SERVICES	654,676,843.00	126,398,815.89	126,398,815.89	19.3%	528,278,027.11
7074	PUBLIC HEALTH SERVICES	4,585,295,105.88	1,138,340,088.96	1,138,340,088.96	24.8%	3,446,955,016.92
70741	PUBLIC HEALTH SERVICES	4,585,295,105.88	1,138,340,088.96	1,138,340,088.96	24.8%	3,446,955,016.92
708	RECREATION, CULTURE AND RELIGION	646,087,532.37	202,128,225.42	202,128,225.42	31.3%	443,959,306.94
7081	RECREATIONAL AND SPORTING SERVICES	82,858,000.00	22,472,247.23	22,472,247.23	27.1%	60,385,752.77
70811	RECREATIONAL AND SPORTING SERVICES	82,858,000.00	22,472,247.23	22,472,247.23	27.1%	60,385,752.77
7082	CULTURAL SERVICES	103,353,442.27	37,572,324.53	37,572,324.53	36.4%	65,781,117.73
70821	CULTURAL SERVICES	103,353,442.27	37,572,324.53	37,572,324.53	36.4%	65,781,117.73
7083	BROADCASTING AND PUBLISHING SERVICES	424,354,996.09	131,373,475.03	131,373,475.03	31.0%	292,981,521.06
70831	BROADCASTING AND PUBLISHING SERVICES	424,354,996.09	131,373,475.03	131,373,475.03	31.0%	292,981,521.06
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	35,521,094.01	10,710,178.63	10,710,178.63	30.2%	24,810,915.38
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	35,521,094.01	10,710,178.63	10,710,178.63	30.2%	24,810,915.38
709	EDUCATION	19,614,675,961.26	5,407,928,033.25	5,407,928,033.25	27.6%	14,206,747,928.01
7091	PRE-PRIMARY AND PRIMARY EDUCATION	603,910,121.73	146,361,189.72	146,361,189.72	24.2%	457,548,932.01
70912	PRIMARY EDUCATION	603,910,121.73	146,361,189.72	146,361,189.72	24.2%	457,548,932.01
7092	SECONDARY EDUCATION	13,071,180,478.10	3,359,584,600.14	3,359,584,600.14	25.7%	9,711,595,877.96
70922	UPPER-SECONDARY EDUCATION	13,071,180,478.10	3,359,584,600.14	3,359,584,600.14	25.7%	9,711,595,877.96
7094	TERTIARY EDUCATION	4,574,915,658.51	1,521,633,412.99	1,521,633,412.99	33.3%	3,053,282,245.52
70941	FIRST STAGE OF TERTIARY EDUCATION	3,891,413,373.04	1,333,890,534.57	1,333,890,534.57	34.3%	2,557,522,838.47
70942	SECOND STAGE OF TERTIARY EDUCATION	683,502,285.47	187,742,878.42	187,742,878.42	27.5%	495,759,407.05
7097	R & D EDUCATION	43,999,038.29	15,813,443.19	15,813,443.19	35.9%	28,185,595.10
70971	R & D EDUCATION	43,999,038.29	15,813,443.19	15,813,443.19	35.9%	28,185,595.10
7098	EDUCATION N.E.C.	1,320,670,664.63	364,535,387.22	364,535,387.22	27.6%	956,135,277.41
70981	EDUCATION N.E.C	1,320,670,664.63	364,535,387.22	364,535,387.22	27.6%	956,135,277.41
710	SOCIAL PROTECTION	12,135,923,143.70	3,382,721,853.48	3,382,721,853.48	27.9%	8,753,201,290.22
7101	SICKNESS AND DISABILITY	827,900,000.00	1,037,811.21	1,037,811.21	0.1%	826,862,188.79
71012	DISABILITY	827,900,000.00	1,037,811.21	1,037,811.21	0.1%	826,862,188.79
7102	OLD AGE	10,270,831,981.00	3,051,473,178.68	3,051,473,178.68	29.7%	7,219,358,802.32
71021	OLD AGE	10,270,831,981.00	3,051,473,178.68	3,051,473,178.68	29.7%	7,219,358,802.32
7103	SURVIVORS	750,000,000.00	250,000,000.00	250,000,000.00	33.3%	500,000,000.00
71031	SURVIVORS	750,000,000.00	250,000,000.00	250,000,000.00	33.3%	500,000,000.00
7104	FAMILY AND CHILDREN	125,708,166.70	34,569,745.84	34,569,745.84	27.5%	91,138,420.86
71041	FAMILY AND CHILDREN	125,708,166.70	34,569,745.84	34,569,745.84	27.5%	91,138,420.86
7109	SOCIAL PROTECTION N.E.C.	161,482,996.00	45,641,117.75	45,641,117.75	28.3%	115,841,878.25
71091	SOCIAL PROTECTION N.E.C.	161,482,996.00	45,641,117.75	45,641,117.75	28.3%	115,841,878.25

Table 12: Overhead Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	102,010,586,551.67	7,511,190,659.86	7,511,190,659.86	7.4%	94,499,395,891.81
701	GENERAL PUBLIC SERVICES	28,127,200,768.46	2,863,454,038.45	2,863,454,038.45	10.2%	25,263,746,730.01
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	20,568,500,506.46	2,590,155,068.45	2,590,155,068.45	12.6%	17,978,345,438.01
70111	EXECUTIVE AND LEGISLATIVE ORGANS	11,344,540,422.00	1,661,782,590.00	1,661,782,590.00	14.6%	9,682,757,832.00
70112	FINANCIAL AND FISCAL AFFAIRS	9,223,960,084.46	928,372,478.45	928,372,478.45	10.1%	8,295,587,606.01
7012	FOREIGN ECONOMIC AID	273,000,000.00	6,900,000.00	6,900,000.00	2.5%	266,100,000.00
70122	ECONOMIC AID ROUTED THROUGH INTERNATIONAL ORGANIZATIONS	273,000,000.00	6,900,000.00	6,900,000.00	2.5%	266,100,000.00
7013	GENERAL SERVICES	6,484,700,262.00	265,798,970.00	265,798,970.00	4.1%	6,218,901,292.00
70131	GENERAL PERSONNEL SERVICES	1,140,500,000.00	47,065,500.00	47,065,500.00	4.1%	1,093,434,500.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,645,000,000.00	8,610,000.00	8,610,000.00	0.5%	1,636,390,000.00
70133	OTHER GENERAL SERVICES	3,699,200,262.00	210,123,470.00	210,123,470.00	5.7%	3,489,076,792.00
7016	GENERAL PUBLIC SERVICES N.E.C.	801,000,000.00	600,000.00	600,000.00	0.1%	800,400,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	801,000,000.00	600,000.00	600,000.00	0.1%	800,400,000.00
703	PUBLIC ORDER AND SAFETY	23,358,046,500.00	2,224,719,135.90	2,224,719,135.90	9.5%	21,133,327,364.10
7032	FIRE PROTECTION SERVICES	94,060,000.00	8,800,000.00	8,800,000.00	9.4%	85,260,000.00
70321	FIRE PROTECTION SERVICES	94,060,000.00	8,800,000.00	8,800,000.00	9.4%	85,260,000.00
7033	LAW COURTS	4,132,986,500.00	379,055,835.90	379,055,835.90	9.2%	3,753,930,664.10
70331	LAW COURTS	4,132,986,500.00	379,055,835.90	379,055,835.90	9.2%	3,753,930,664.10
7036	PUBLIC ORDER AND SAFETY N.E.C.	19,131,000,000.00	1,836,863,300.00	1,836,863,300.00	9.6%	17,294,136,700.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	19,131,000,000.00	1,836,863,300.00	1,836,863,300.00	9.6%	17,294,136,700.00
704	ECONOMIC AFFAIRS	9,116,728,920.00	171,387,740.00	171,387,740.00	1.9%	8,945,341,180.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,871,233,588.00	97,100,500.00	97,100,500.00	5.2%	1,774,133,088.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,871,233,588.00	97,100,500.00	97,100,500.00	5.2%	1,774,133,088.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,845,217,332.00	17,627,500.00	17,627,500.00	1.0%	1,827,589,832.00
70421	AGRICULTURE	1,834,217,332.00	17,277,500.00	17,277,500.00	0.9%	1,816,939,832.00
70422	FORESTRY	11,000,000.00	350,000.00	350,000.00	3.2%	10,650,000.00
7043	FUEL AND ENERGY	711,310,000.00	9,600,000.00	9,600,000.00	1.3%	701,710,000.00
70435	ELECTRICITY	711,310,000.00	9,600,000.00	9,600,000.00	1.3%	701,710,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	314,500,000.00	1,600,000.00	1,600,000.00	0.5%	312,900,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	314,500,000.00	1,600,000.00	1,600,000.00	0.5%	312,900,000.00
7045	TRANSPORT	3,432,900,000.00	19,424,500.00	19,424,500.00	0.6%	3,413,475,500.00
70451	ROAD TRANSPORT	3,432,900,000.00	19,424,500.00	19,424,500.00	0.6%	3,413,475,500.00
7046	COMMUNICATION	244,968,000.00	-	-	0.0%	244,968,000.00
70461	COMMUNICATION	244,968,000.00	-	-	0.0%	244,968,000.00
7047	OTHER INDUSTRIES	163,100,000.00	2,400,000.00	2,400,000.00	1.5%	160,700,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	86,100,000.00	900,000.00	900,000.00	1.0%	85,200,000.00
70473	TOURISM	77,000,000.00	1,500,000.00	1,500,000.00	1.9%	75,500,000.00
7048	R & D ECONOMIC AFFAIRS	533,500,000.00	23,635,240.00	23,635,240.00	4.4%	509,864,760.00
70486	R & D COMMUNICATION	533,500,000.00	23,635,240.00	23,635,240.00	4.4%	509,864,760.00
705	ENVIRONMENTAL PROTECTION	1,138,000,000.00	94,040,000.00	94,040,000.00	8.3%	1,043,960,000.00
7051	WASTE MANAGEMENT	555,000,000.00	30,000,000.00	30,000,000.00	5.4%	525,000,000.00
70511	WASTE MANAGEMENT	555,000,000.00	30,000,000.00	30,000,000.00	5.4%	525,000,000.00
7052	WASTE WATER MANAGEMENT	151,000,000.00	-	-	0.0%	151,000,000.00
70521	WASTE WATER MANAGEMENT	151,000,000.00	-	-	0.0%	151,000,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	432,000,000.00	64,040,000.00	64,040,000.00	14.8%	367,960,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	432,000,000.00	64,040,000.00	64,040,000.00	14.8%	367,960,000.00
706	HOUSING AND COMMUNITY AMMENITIES	3,853,148,605.73	87,205,500.00	87,205,500.00	2.3%	3,765,943,105.73
7061	HOUSING DEVELOPMENT	456,700,000.00	22,115,500.00	22,115,500.00	4.8%	434,584,500.00

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
70611	HOUSING DEVELOPMENT	456,700,000.00	22,115,500.00	22,115,500.00	4.8%	434,584,500.00
7062	COMMUNITY DEVELOPMENT	190,000,000.00	-	-	0.0%	190,000,000.00
70621	COMMUNITY DEVELOPMENT	190,000,000.00	-	-	0.0%	190,000,000.00
7063	WATER SUPPLY	3,105,948,605.73	64,090,000.00	64,090,000.00	2.1%	3,041,858,605.73
70631	WATER SUPPLY	3,105,948,605.73	64,090,000.00	64,090,000.00	2.1%	3,041,858,605.73
7065	R & D HOUSING AND COMMUNITY AMENITIES	100,500,000.00	1,000,000.00	1,000,000.00	1.0%	99,500,000.00
70651	R & D HOUSING AND COMMUNITY AMENITIES	100,500,000.00	1,000,000.00	1,000,000.00	1.0%	99,500,000.00
707	HEALTH	4,551,282,214.00	298,106,380.00	298,106,380.00	6.5%	4,253,175,834.00
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	620,434,400.00	8,152,260.00	8,152,260.00	1.3%	612,282,140.00
70711	PHARMACEUTICAL PRODUCTS	620,434,400.00	8,152,260.00	8,152,260.00	1.3%	612,282,140.00
7072	OUTPATIENT SERVICES	234,200,000.00	15,000,000.00	15,000,000.00	6.4%	219,200,000.00
70722	SPECIALIZED MEDICAL SERVICES	234,200,000.00	15,000,000.00	15,000,000.00	6.4%	219,200,000.00
7073	HOSPITAL SERVICES	499,250,000.00	21,000,000.00	21,000,000.00	4.2%	478,250,000.00
70731	GENERAL HOSPITAL SERVICES	300,000,000.00	12,480,000.00	12,480,000.00	4.2%	287,520,000.00
70732	SPECIALIZED HOSPITAL SERVICES	121,750,000.00	8,520,000.00	8,520,000.00	7.0%	113,230,000.00
70734	NURSING AND CONVALESCENT HOME SERVICES	77,500,000.00	-	-	0.0%	77,500,000.00
7074	PUBLIC HEALTH SERVICES	571,500,000.00	4,221,250.00	4,221,250.00	0.7%	567,278,750.00
70741	PUBLIC HEALTH SERVICES	571,500,000.00	4,221,250.00	4,221,250.00	0.7%	567,278,750.00
7076	HEALTH N.E.C.	2,625,897,814.00	249,732,870.00	249,732,870.00	9.5%	2,376,164,944.00
70761	HEALTH N.E.C.	2,625,897,814.00	249,732,870.00	249,732,870.00	9.5%	2,376,164,944.00
708	RECREATION, CULTURE AND RELIGION	10,809,592,222.15	700,694,341.51	700,694,341.51	6.5%	10,108,897,880.64
7081	RECREATIONAL AND SPORTING SERVICES	1,441,500,000.00	93,328,000.00	93,328,000.00	6.5%	1,348,172,000.00
70811	RECREATIONAL AND SPORTING SERVICES	1,441,500,000.00	93,328,000.00	93,328,000.00	6.5%	1,348,172,000.00
7082	CULTURAL SERVICES	650,253,460.00	85,696,500.00	85,696,500.00	13.2%	564,556,960.00
70821	CULTURAL SERVICES	650,253,460.00	85,696,500.00	85,696,500.00	13.2%	564,556,960.00
7083	BROADCASTING AND PUBLISHING SERVICES	637,838,762.15	31,469,641.51	31,469,641.51	4.9%	606,369,120.64
70831	BROADCASTING AND PUBLISHING SERVICES	637,838,762.15	31,469,641.51	31,469,641.51	4.9%	606,369,120.64
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,080,000,000.00	490,200,200.00	490,200,200.00	6.1%	7,589,799,800.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,080,000,000.00	490,200,200.00	490,200,200.00	6.1%	7,589,799,800.00
709	EDUCATION	14,723,467,321.33	818,713,524.00	818,713,524.00	5.6%	13,904,753,797.33
7091	PRE-PRIMARY AND PRIMARY EDUCATION	1,541,050,000.00	67,774,000.00	67,774,000.00	4.4%	1,473,276,000.00
70912	PRIMARY EDUCATION	1,541,050,000.00	67,774,000.00	67,774,000.00	4.4%	1,473,276,000.00
7092	SECONDARY EDUCATION	478,290,000.75	3,986,500.00	3,986,500.00	0.8%	474,303,500.75
70922	UPPER-SECONDARY EDUCATION	478,290,000.75	3,986,500.00	3,986,500.00	0.8%	474,303,500.75
7093	POSTSECONDARY NONTERTIARY EDUCATION	185,823,710.58	-	-	0.0%	185,823,710.58
70931	POST-SECONDARY NON-TERTIARY EDUCATION	185,823,710.58	-	-	0.0%	185,823,710.58
7094	TERTIARY EDUCATION	3,192,753,610.00	29,021,090.00	29,021,090.00	0.9%	3,163,732,520.00
70941	FIRST STAGE OF TERTIARY EDUCATION	1,641,224,490.00	22,078,000.00	22,078,000.00	1.3%	1,619,146,490.00
70942	SECOND STAGE OF TERTIARY EDUCATION	1,551,529,120.00	6,943,090.00	6,943,090.00	0.4%	1,544,586,030.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	5,026,500,000.00	655,284,300.00	655,284,300.00	13.0%	4,371,215,700.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	5,026,500,000.00	655,284,300.00	655,284,300.00	13.0%	4,371,215,700.00
7096	SUBSIDIARY SERVICES TO EDUCATION	3,281,100,000.00	31,251,634.00	31,251,634.00	1.0%	3,249,848,366.00
70961	SUBSIDIARY SERVICES TO EDUCATION	3,281,100,000.00	31,251,634.00	31,251,634.00	1.0%	3,249,848,366.00
7097	R & D EDUCATION	11,000,000.00	1,000,000.00	1,000,000.00	9.1%	10,000,000.00
70971	R & D EDUCATION	11,000,000.00	1,000,000.00	1,000,000.00	9.1%	10,000,000.00
7098	EDUCATION N.E.C.	1,006,950,000.00	30,396,000.00	30,396,000.00	3.0%	976,554,000.00
70981	EDUCATION N.E.C.	1,006,950,000.00	30,396,000.00	30,396,000.00	3.0%	976,554,000.00
710	SOCIAL PROTECTION	6,333,120,000.00	252,870,000.00	252,870,000.00	4.0%	6,080,250,000.00
7101	SICKNESS AND DISABILITY	1,002,000,000.00	17,200,000.00	17,200,000.00	1.7%	984,800,000.00

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
71012	DISABILITY	1,002,000,000.00	17,200,000.00	17,200,000.00	1.7%	984,800,000.00
7104	FAMILY AND CHILDREN	337,100,000.00	56,000,000.00	56,000,000.00	16.6%	281,100,000.00
71041	FAMILY AND CHILDREN	337,100,000.00	56,000,000.00	56,000,000.00	16.6%	281,100,000.00
7105	UNEMPLOYMENT	472,000,000.00	600,000.00	600,000.00	0.1%	471,400,000.00
71051	UNEMPLOYMENT	472,000,000.00	600,000.00	600,000.00	0.1%	471,400,000.00
7107	SOCIAL EXCLUSION N.E.C	2,461,020,000.00	31,940,000.00	31,940,000.00	1.3%	2,429,080,000.00
71071	SOCIAL EXCLUSION N.E.C.	2,461,020,000.00	31,940,000.00	31,940,000.00	1.3%	2,429,080,000.00
7109	SOCIAL PROTECTION N.E.C.	2,061,000,000.00	147,130,000.00	147,130,000.00	7.1%	1,913,870,000.00
71091	SOCIAL PROTECTION N.E.C.	2,061,000,000.00	147,130,000.00	147,130,000.00	7.1%	1,913,870,000.00

Table 13: Capital Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	553,343,592,103.46	16,816,377,867.85	16,816,377,867.85	3.0%	536,527,214,235.61
701	GENERAL PUBLIC SERVICES	50,244,379,660.00	1,523,491,042.16	1,523,491,042.16	3.0%	48,720,888,617.84
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	30,214,240,000.00	-	-	0.0%	30,214,240,000.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	20,834,900,000.00	-	-	0.0%	20,834,900,000.00
70112	FINANCIAL AND FISCAL AFFAIRS	9,379,340,000.00	-	-	0.0%	9,379,340,000.00
7013	GENERAL SERVICES	15,794,728,096.00	1,508,691,042.16	1,508,691,042.16	9.6%	14,286,037,053.84
70131	GENERAL PERSONNEL SERVICES	120,000,000.00	-	-	0.0%	120,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,924,000,000.00	-	-	0.0%	1,924,000,000.00
70133	OTHER GENERAL SERVICES	13,750,728,096.00	1,508,691,042.16	1,508,691,042.16	11.0%	12,242,037,053.84
7016	GENERAL PUBLIC SERVICES N.E.C.	4,235,411,564.00	14,800,000.00	14,800,000.00	0.3%	4,220,611,564.00
70161	GENERAL PUBLIC SERVICES N.E.C.	4,235,411,564.00	14,800,000.00	14,800,000.00	0.3%	4,220,611,564.00
703	PUBLIC ORDER AND SAFETY	20,769,140,399.76	-	-	0.0%	20,769,140,399.76
7033	LAW COURTS	11,458,140,399.76	-	-	0.0%	11,458,140,399.76
70331	LAW COURTS	11,458,140,399.76	-	-	0.0%	11,458,140,399.76
7036	PUBLIC ORDER AND SAFETY N.E.C.	9,311,000,000.00	-	-	0.0%	9,311,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	9,311,000,000.00	-	-	0.0%	9,311,000,000.00
704	ECONOMIC AFFAIRS	163,570,910,402.00	2,542,258,607.35	2,542,258,607.35	1.6%	161,028,651,794.65
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	4,300,233,650.00	241,850,525.00	241,850,525.00	5.6%	4,058,383,125.00
70411	GENERAL ECONOMIC AND COMMERCIALAFFAIRS	4,300,233,650.00	241,850,525.00	241,850,525.00	5.6%	4,058,383,125.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	15,373,100,000.00	162,445,174.58	162,445,174.58	1.1%	15,210,654,825.42
70421	AGRICULTURE	15,373,100,000.00	162,445,174.58	162,445,174.58	1.1%	15,210,654,825.42
7043	FUEL AND ENERGY	22,774,978,013.72	465,764,207.10	465,764,207.10	2.0%	22,309,213,806.62
70435	ELECTRICITY	22,774,978,013.72	465,764,207.10	465,764,207.10	2.0%	22,309,213,806.62
7044	MINING, MANUFACTURING, AND CONSTRUCTION	155,100,000.00	-	-	0.0%	155,100,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	155,100,000.00	-	-	0.0%	155,100,000.00
7045	TRANSPORT	105,801,741,319.77	1,459,399,475.48	1,459,399,475.48	1.4%	104,342,341,844.29
70451	ROAD TRANSPORT	105,801,741,319.77	1,459,399,475.48	1,459,399,475.48	1.4%	104,342,341,844.29
7047	OTHER INDUSTRIES	4,850,000,000.00	12,500,000.00	12,500,000.00	0.3%	4,837,500,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	785,000,000.00	-	-	0.0%	785,000,000.00
70473	TOURISM	4,065,000,000.00	12,500,000.00	12,500,000.00	0.3%	4,052,500,000.00
7048	R & D ECONOMIC AFFAIRS	2,346,000,000.00	-	-	0.0%	2,346,000,000.00
70482	R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING	120,000,000.00	-	-	0.0%	120,000,000.00
70486	R & D COMMUNICATION	2,226,000,000.00	-	-	0.0%	2,226,000,000.00
7049	ECONOMIC AFFAIRS N.E.C	7,969,757,418.51	200,299,225.19	200,299,225.19	2.5%	7,769,458,193.32
70491	ECONOMIC AFFAIRS N.E.C.	7,969,757,418.51	200,299,225.19	200,299,225.19	2.5%	7,769,458,193.32
705	ENVIRONMENTAL PROTECTION	16,183,870,000.00	-	-	0.0%	16,183,870,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	16,183,870,000.00	-	-	0.0%	16,183,870,000.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	16,183,870,000.00	-	-	0.0%	16,183,870,000.00
706	HOUSING AND COMMUNITY AMMENITIES	78,722,030,373.25	8,339,692,014.94	8,339,692,014.94	10.6%	70,382,338,358.31
7061	HOUSING DEVELOPMENT	33,968,302,097.75	6,597,923,882.53	6,597,923,882.53	19.4%	27,370,378,215.22
70611	HOUSING DEVELOPMENT	33,968,302,097.75	6,597,923,882.53	6,597,923,882.53	19.4%	27,370,378,215.22
7062	COMMUNITY DEVELOPMENT	3,795,444,632.00	-	-	0.0%	3,795,444,632.00
70621	COMMUNITY DEVELOPMENT	3,795,444,632.00	-	-	0.0%	3,795,444,632.00
7063	WATER SUPPLY	40,958,283,643.50	1,741,768,132.41	1,741,768,132.41	4.3%	39,216,515,511.09
70631	WATER SUPPLY	40,958,283,643.50	1,741,768,132.41	1,741,768,132.41	4.3%	39,216,515,511.09
707	HEALTH	106,869,218,330.85	2,525,496,156.76	2,525,496,156.76	2.4%	104,343,722,174.09
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	50,000,000.00	49,805,000.00	49,805,000.00	99.6%	195,000.00
70713	THERAPEUTIC APPLIANCES AND EQUIPMENT	50,000,000.00	49,805,000.00	49,805,000.00	99.6%	195,000.00

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
7072	OUTPATIENT SERVICES	24,442,347,150.15	2,231,628,099.26	2,231,628,099.26	9.1%	22,210,719,050.89
70721	GENERAL MEDICAL SERVICES	845,000,000.00	-	-	0.0%	845,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	23,597,347,150.15	2,231,628,099.26	2,231,628,099.26	9.5%	21,365,719,050.89
7073	HOSPITAL SERVICES	900,000,000.00	-	-	0.0%	900,000,000.00
70731	GENERAL HOSPITAL SERVICES	900,000,000.00	-	-	0.0%	900,000,000.00
7074	PUBLIC HEALTH SERVICES	80,196,871,180.70	178,387,707.50	178,387,707.50	0.2%	80,018,483,473.20
70741	PUBLIC HEALTH SERVICES	80,196,871,180.70	178,387,707.50	178,387,707.50	0.2%	80,018,483,473.20
7076	HEALTH N.E.C.	1,280,000,000.00	65,675,350.00	65,675,350.00	5.1%	1,214,324,650.00
70761	HEALTH N.E.C.	1,280,000,000.00	65,675,350.00	65,675,350.00	5.1%	1,214,324,650.00
708	RECREATION, CULTURE AND RELIGION	23,317,183,588.34	610,283,015.60	610,283,015.60	2.6%	22,706,900,572.74
7081	RECREATIONAL AND SPORTING SERVICES	12,443,000,000.00	-	-	0.0%	12,443,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	12,443,000,000.00	-	-	0.0%	12,443,000,000.00
7082	CULTURAL SERVICES	75,590,700.00	-	-	0.0%	75,590,700.00
70821	CULTURAL SERVICES	75,590,700.00	-	-	0.0%	75,590,700.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,464,252,266.00	-	-	0.0%	1,464,252,266.00
70831	BROADCASTING AND PUBLISHING SERVICES	1,464,252,266.00	-	-	0.0%	1,464,252,266.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,333,340,622.34	561,433,265.60	561,433,265.60	6.7%	7,771,907,356.74
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	8,333,340,622.34	561,433,265.60	561,433,265.60	6.7%	7,771,907,356.74
7086	RECREATION, CULTURE AND RELIGION N.E.C.	1,001,000,000.00	48,849,750.00	48,849,750.00	4.9%	952,150,250.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	1,001,000,000.00	48,849,750.00	48,849,750.00	4.9%	952,150,250.00
709	EDUCATION	79,790,948,149.26	1,130,770,231.04	1,130,770,231.04	1.4%	78,660,177,918.22
7091	PRE-PRIMARY AND PRIMARY EDUCATION	9,531,232,942.05	149,992,109.50	149,992,109.50	1.6%	9,381,240,832.55
70912	PRIMARY EDUCATION	9,531,232,942.05	149,992,109.50	149,992,109.50	1.6%	9,381,240,832.55
7092	SECONDARY EDUCATION	35,439,140,207.21	563,855,377.35	563,855,377.35	1.6%	34,875,284,829.86
70921	LOWER SECONDARY EDUCATION	630,738,676.10	-	-	0.0%	630,738,676.10
70922	UPPER-SECONDARY EDUCATION	34,808,401,531.11	563,855,377.35	563,855,377.35	1.6%	34,244,546,153.76
7094	TERTIARY EDUCATION	20,666,975,000.00	60,693,833.60	60,693,833.60	0.3%	20,606,281,166.40
70941	FIRST STAGE OF TERTIARY EDUCATION	12,216,385,000.00	60,693,833.60	60,693,833.60	0.5%	12,155,691,166.40
70942	SECOND STAGE OF TERTIARY EDUCATION	8,450,590,000.00	-	-	0.0%	8,450,590,000.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	1,900,600,000.00	15,100,000.00	15,100,000.00	0.8%	1,885,500,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	1,900,600,000.00	15,100,000.00	15,100,000.00	0.8%	1,885,500,000.00
7097	R & D EDUCATION	350,000,000.00	86,404,958.91	86,404,958.91	24.7%	263,595,041.09
70971	R & D EDUCATION	350,000,000.00	86,404,958.91	86,404,958.91	24.7%	263,595,041.09
7098	EDUCATION N.E.C.	11,903,000,000.00	254,723,951.68	254,723,951.68	2.1%	11,648,276,048.32
70981	EDUCATION N.E.C.	11,903,000,000.00	254,723,951.68	254,723,951.68	2.1%	11,648,276,048.32
710	SOCIAL PROTECTION	13,875,911,200.00	144,386,800.00	144,386,800.00	1.0%	13,731,524,400.00
7101	SICKNESS AND DISABILITY	1,240,000,000.00	31,936,800.00	31,936,800.00	2.6%	1,208,063,200.00
71012	DISABILITY	1,240,000,000.00	31,936,800.00	31,936,800.00	2.6%	1,208,063,200.00
7105	UNEMPLOYMENT	1,730,000,000.00	-	-	0.0%	1,730,000,000.00
71051	UNEMPLOYMENT	1,730,000,000.00	-	-	0.0%	1,730,000,000.00
7106	HOUSING	976,000,000.00	-	-	0.0%	976,000,000.00
71061	HOUSING	976,000,000.00	-	-	0.0%	976,000,000.00
7107	SOCIAL EXCLUSION N.E.C	3,405,000,000.00	-	-	0.0%	3,405,000,000.00
71071	SOCIAL EXCLUSION N.E.C.	3,405,000,000.00	-	-	0.0%	3,405,000,000.00
7109	SOCIAL PROTECTION N.E.C.	6,524,911,200.00	112,450,000.00	112,450,000.00	1.7%	6,412,461,200.00
71091	SOCIAL PROTECTION N.E.C.	6,524,911,200.00	112,450,000.00	112,450,000.00	1.7%	6,412,461,200.00

Table 14: Other Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	32,774,700,000.00	5,526,249,090.02	5,526,249,090.02	16.9%	27,248,450,909.98
701	GENERAL PUBLIC SERVICES	26,043,500,000.00	5,220,591,410.02	5,220,591,410.02	20.0%	20,822,908,589.98
7013	GENERAL SERVICES	5,700,000,000.00	825,283,708.60	825,283,708.60	14.5%	4,874,716,291.40
70133	OTHER GENERAL SERVICES	5,700,000,000.00	825,283,708.60	825,283,708.60	14.5%	4,874,716,291.40
7016	GENERAL PUBLIC SERVICES N.E.C.	400,000,000.00	-	-	0.0%	400,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	400,000,000.00	-	-	0.0%	400,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	19,763,000,000.00	4,395,307,701.42	4,395,307,701.42	22.2%	15,367,692,298.58
70171	PUBLIC DEBT TRANSACTIONS	19,763,000,000.00	4,395,307,701.42	4,395,307,701.42	22.2%	15,367,692,298.58
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	180,500,000.00	-	-	0.0%	180,500,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	180,500,000.00	-	-	0.0%	180,500,000.00
703	PUBLIC ORDER AND SAFETY	30,000,000.00	-	-	0.0%	30,000,000.00
7033	LAW COURTS	30,000,000.00	-	-	0.0%	30,000,000.00
70331	LAW COURTS	30,000,000.00	-	-	0.0%	30,000,000.00
704	ECONOMIC AFFAIRS	1,015,000,000.00	-	-	0.0%	1,015,000,000.00
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,015,000,000.00	-	-	0.0%	1,015,000,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,015,000,000.00	-	-	0.0%	1,015,000,000.00
707	HEALTH	10,000,000.00	-	-	0.0%	10,000,000.00
7073	HOSPITAL SERVICES	10,000,000.00	-	-	0.0%	10,000,000.00
70731	GENERAL HOSPITAL SERVICES	10,000,000.00	-	-	0.0%	10,000,000.00
708	RECREATION, CULTURE AND RELIGION	32,200,000.00	-	-	0.0%	32,200,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	-	0.0%	2,000,000.00
70831	BROADCASTING AND PUBLISHING SERVICES	2,000,000.00	-	-	0.0%	2,000,000.00
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	30,200,000.00	-	-	0.0%	30,200,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	30,200,000.00	-	-	0.0%	30,200,000.00
709	EDUCATION	3,619,000,000.00	269,551,180.00	269,551,180.00	7.4%	3,349,448,820.00
7095	EDUCATION NOT DEFINABLE BY LEVEL	3,000,000,000.00	156,158,460.00	156,158,460.00	5.2%	2,843,841,540.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	3,000,000,000.00	156,158,460.00	156,158,460.00	5.2%	2,843,841,540.00
7098	EDUCATION N.E.C.	619,000,000.00	113,392,720.00	113,392,720.00	18.3%	505,607,280.00
70981	EDUCATION N.E.C.	619,000,000.00	113,392,720.00	113,392,720.00	18.3%	505,607,280.00
710	SOCIAL PROTECTION	2,025,000,000.00	36,106,500.00	36,106,500.00	1.8%	1,988,893,500.00
7104	FAMILY AND CHILDREN	2,000,000,000.00	36,106,500.00	36,106,500.00	1.8%	1,963,893,500.00
71041	FAMILY AND CHILDREN	2,000,000,000.00	36,106,500.00	36,106,500.00	1.8%	1,963,893,500.00
7105	UNEMPLOYMENT	25,000,000.00	-	-	0.0%	25,000,000.00
71051	UNEMPLOYMENT	25,000,000.00	-	-	0.0%	25,000,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	758,700,526,537.89	48,461,841,527.44	48,461,841,527.44	6.4%	710,238,685,010.45
01	Agriculture	30,052,154,601.10	1,317,580,804.15	1,317,580,804.15	4.4%	28,734,573,796.95
0101	Effective governance of the Agriculture Sector	2,710,598,971.45	64,390,594.07	64,390,594.07	2.4%	2,646,208,377.38
0102	Development of the livestock value chain	13,668,198,150.65	1,049,214,897.52	1,049,214,897.52	7.7%	12,618,983,253.13
0103	Enhancement of food production and productivity	7,177,581,788.69	111,642,817.84	111,642,817.84	1.6%	7,065,938,970.85
0104	Reduction of post-harvest losses	5,165,000,000.00	10,844,949.58	10,844,949.58	0.2%	5,154,155,050.42
0107	Promotion of enabling environment for increased agricultural development	1,280,775,690.31	81,487,545.14	81,487,545.14	6.4%	1,199,288,145.17
0110	Agriculture Sector Expenditures Not Elsewhere Classified	50,000,000.00	-	-	0.0%	50,000,000.00
02	Societal Re-orientation	1,462,741,142.27	122,868,824.53	122,868,824.53	8.4%	1,339,872,317.73
0210	Societal Re-orientation - General	1,462,741,142.27	122,868,824.53	122,868,824.53	8.4%	1,339,872,317.73
03	Poverty Alleviation	6,102,750,000.00	68,284,583.30	68,284,583.30	1.1%	6,034,465,416.70
0310	Poverty Alleviation - General	6,102,750,000.00	68,284,583.30	68,284,583.30	1.1%	6,034,465,416.70
04	Health	118,827,792,994.59	4,904,251,593.01	4,904,251,593.01	4.1%	113,923,541,401.59
0401	Effective governance of the health system	54,482,668,526.12	2,401,237,495.96	2,401,237,495.96	4.4%	52,081,431,030.16
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	2,625,930,580.47	94,006,381.89	94,006,381.89	3.6%	2,531,924,198.58
0405	Provision of adequate and modern health infrastructure for health services delivery	60,719,517,045.00	2,244,598,899.26	2,244,598,899.26	3.7%	58,474,918,145.74
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	23,954,320.00	7,020,950.28	7,020,950.28	29.3%	16,933,369.72
0407	Evidence generation and utilisation	30,000,000.00	-	-	0.0%	30,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	70,000,000.00	38,010,000.00	38,010,000.00	54.3%	31,990,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	875,722,523.00	119,377,865.61	119,377,865.61	13.6%	756,344,657.39
05	Education	128,495,868,362.13	6,845,766,725.80	6,845,766,725.80	5.3%	121,650,101,636.34
0501	Effective governance of the education system	46,512,880,761.49	5,356,780,855.35	5,356,780,855.35	11.5%	41,156,099,906.14
0502	Increase in access, retention, and completion rate at all levels	11,263,978,284.32	570,262,250.24	570,262,250.24	5.1%	10,693,716,034.08
0503	Equity and inclusiveness in the provision of educational services	1,164,995,882.05	60,861,597.08	60,861,597.08	5.2%	1,104,134,284.97
0504	Improved quality of teaching and learning outcomes	11,261,454,379.80	275,016,400.00	275,016,400.00	2.4%	10,986,437,979.80
0505	Adequate infrastructure at all levels	42,911,778,142.05	275,087,458.75	275,087,458.75	0.6%	42,636,690,683.30
0506	Improved education information management system (EIMS)	9,049,244,300.00	99,823,010.00	99,823,010.00	1.1%	8,949,421,290.00
0510	Education Sector Expenditures Not Elsewhere Classified	6,331,536,612.43	207,935,154.38	207,935,154.38	3.3%	6,123,601,458.05
06	Housing and Urban Development	35,538,246,729.75	6,630,339,382.53	6,630,339,382.53	18.7%	28,907,907,347.22
0610	Housing and Urban Development - General	35,538,246,729.75	6,630,339,382.53	6,630,339,382.53	18.7%	28,907,907,347.22
07	Gender	4,273,091,220.36	566,233,014.82	566,233,014.82	13.3%	3,706,858,205.54
0710	Gender - General	4,273,091,220.36	566,233,014.82	566,233,014.82	13.3%	3,706,858,205.54
08	Youth	13,987,358,000.00	115,800,247.23	115,800,247.23	0.8%	13,871,557,752.77
0810	Youth - General	13,987,358,000.00	115,800,247.23	115,800,247.23	0.8%	13,871,557,752.77
09	Environmental Improvement	18,130,870,000.00	301,502,822.73	301,502,822.73	1.7%	17,829,367,177.27
0910	Environmental Improvement - General	18,130,870,000.00	301,502,822.73	301,502,822.73	1.7%	17,829,367,177.27
10	Water Resources and Rural Development	44,365,028,400.03	1,870,285,464.45	1,870,285,464.45	4.2%	42,494,742,935.58
1010	Water Resources and Rural Deve - General	44,365,028,400.03	1,870,285,464.45	1,870,285,464.45	4.2%	42,494,742,935.58
11	Information Communication and Technology	7,148,947,596.30	611,395,236.20	611,395,236.20	8.6%	6,537,552,360.10
1110	Information Communication and Technology - General	7,148,947,596.30	611,395,236.20	611,395,236.20	8.6%	6,537,552,360.10
12	Growing the Private Sector	5,834,505,699.05	48,387,482.05	48,387,482.05	0.8%	5,786,118,217.00
1210	Growing the Private Sector - General	5,834,505,699.05	48,387,482.05	48,387,482.05	0.8%	5,786,118,217.00
13	Reform of Government and Governance	200,589,730,899.73	19,138,809,463.60	19,138,809,463.60	9.5%	181,450,921,436.13
1310	Reform of Government and Governance - General	200,589,730,899.73	19,138,809,463.60	19,138,809,463.60	9.5%	181,450,921,436.13
14	Power	23,333,902,256.60	531,967,805.69	531,967,805.69	2.3%	22,801,934,450.91
1410	Power - General	23,333,902,256.60	531,967,805.69	531,967,805.69	2.3%	22,801,934,450.91
16	Water Ways	1,616,632,237.88	213,520,133.11	213,520,133.11	13.2%	1,403,112,104.77
1610	Water Ways - General	1,616,632,237.88	213,520,133.11	213,520,133.11	13.2%	1,403,112,104.77

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
17	Road	58,676,363,217.10	1,490,705,480.21	1,490,705,480.21	2.5%	57,185,657,736.89
1710	Road - General	58,676,363,217.10	1,490,705,480.21	1,490,705,480.21	2.5%	57,185,657,736.89
18	Airways	36,000,000,000.00	55,011,434.00	55,011,434.00	0.2%	35,944,988,566.00
1810	Airways - General	36,000,000,000.00	55,011,434.00	55,011,434.00	0.2%	35,944,988,566.00
19	COVID-19	598,700,000.00	200,000.00	200,000.00	0.0%	598,500,000.00
1910	COVID-19 - General	598,700,000.00	200,000.00	200,000.00	0.0%	598,500,000.00
21	Oil and Gas Infrastructure	610,100,000.00	-	-	0.0%	610,100,000.00
2110	Oil and Gas Infrastructure - General	610,100,000.00	-	-	0.0%	610,100,000.00
23	Social Protection	23,055,743,181.00	3,628,931,030.02	3,628,931,030.02	15.7%	19,426,812,150.98
2303	Promote gender equity and social justice	3,150,000,000.00	178,521,051.34	178,521,051.34	5.7%	2,971,478,948.66
2305	Social Pensions and Old Age Support	10,270,831,981.00	3,051,473,178.68	3,051,473,178.68	29.7%	7,219,358,802.32
2306	Disability and Survival Support	1,990,000,000.00	281,936,800.00	281,936,800.00	14.2%	1,708,063,200.00
2307	Promote Emergency and Humanitarian Assistance	7,644,911,200.00	117,000,000.00	117,000,000.00	1.5%	7,527,911,200.00

Table 16: Personnel Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	70,571,647,882.76	18,608,023,909.70	18,608,023,909.70	26.4%	51,963,623,973.06
01	Agriculture	1,613,179,850.59	554,528,029.38	554,528,029.38	34.4%	1,058,651,821.21
0101	Effective governance of the Agriculture Sector	189,598,971.45	50,313,094.07	50,313,094.07	26.5%	139,285,877.38
0102	Development of the livestock value chain	783,623,400.14	312,834,572.33	312,834,572.33	39.9%	470,788,827.81
0103	Enhancement of food production and productivity	444,881,788.69	109,892,817.84	109,892,817.84	24.7%	334,988,970.85
0107	Promotion of enabling environment for increased agricultural development	195,075,690.31	81,487,545.14	81,487,545.14	41.8%	113,588,145.17
02	Societal Re-orientation	103,353,442.27	37,572,324.53	37,572,324.53	36.4%	65,781,117.73
0210	Societal Re-orientation - General	103,353,442.27	37,572,324.53	37,572,324.53	36.4%	65,781,117.73
03	Poverty Alleviation	842,750,000.00	4,714,583.30	4,714,583.30	0.6%	838,035,416.70
0310	Poverty Alleviation - General	842,750,000.00	4,714,583.30	4,714,583.30	0.6%	838,035,416.70
04	Health	8,697,492,449.74	2,208,609,406.25	2,208,609,406.25	25.4%	6,488,883,043.49
0401	Effective governance of the health system	7,715,085,026.27	1,997,425,458.46	1,997,425,458.46	25.9%	5,717,659,567.81
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	327,730,580.47	84,785,131.89	84,785,131.89	25.9%	242,945,448.58
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	23,954,320.00	7,020,950.28	7,020,950.28	29.3%	16,933,369.72
0410	Health Sector Expenditures Not Elsewhere Classified	630,722,523.00	119,377,865.61	119,377,865.61	18.9%	511,344,657.39
05	Education	17,644,292,051.75	4,897,576,842.10	4,897,576,842.10	27.8%	12,746,715,209.65
0501	Effective governance of the education system	15,553,834,402.95	4,339,325,020.40	4,339,325,020.40	27.9%	11,214,509,382.55
0502	Increase in access, retention, and completion rate at all levels	1,475,975,154.32	405,727,790.24	405,727,790.24	27.5%	1,070,247,364.08
0503	Equity and inclusiveness in the provision of educational services	288,995,882.05	60,661,597.08	60,661,597.08	21.0%	228,334,284.97
0510	Education Sector Expenditures Not Elsewhere Classified	325,486,612.43	91,862,434.38	91,862,434.38	28.2%	233,624,178.05
07	Gender	1,760,991,220.36	457,826,514.82	457,826,514.82	26.0%	1,303,164,705.54
0710	Gender - General	1,760,991,220.36	457,826,514.82	457,826,514.82	26.0%	1,303,164,705.54
08	Youth	82,858,000.00	22,472,247.23	22,472,247.23	27.1%	60,385,752.77
0810	Youth - General	82,858,000.00	22,472,247.23	22,472,247.23	27.1%	60,385,752.77
09	Environmental Improvement	760,000,000.00	207,462,822.73	207,462,822.73	27.3%	552,537,177.27
0910	Environmental Improvement - General	760,000,000.00	207,462,822.73	207,462,822.73	27.3%	552,537,177.27
10	Water Resources and Rural Development	256,696,150.80	65,027,332.04	65,027,332.04	25.3%	191,668,818.76
1010	Water Resources and Rural Deve - General	256,696,150.80	65,027,332.04	65,027,332.04	25.3%	191,668,818.76
11	Information Communication and Technology	2,039,888,568.15	556,690,354.69	556,690,354.69	27.3%	1,483,198,213.46
1110	Information Communication and Technology - General	2,039,888,568.15	556,690,354.69	556,690,354.69	27.3%	1,483,198,213.46
12	Growing the Private Sector	133,538,461.05	34,587,482.05	34,587,482.05	25.9%	98,950,979.00
1210	Growing the Private Sector - General	133,538,461.05	34,587,482.05	34,587,482.05	25.9%	98,950,979.00
13	Reform of Government and Governance	23,985,707,328.97	5,806,782,392.83	5,806,782,392.83	24.2%	18,178,924,936.14
1310	Reform of Government and Governance - General	23,985,707,328.97	5,806,782,392.83	5,806,782,392.83	24.2%	18,178,924,936.14
14	Power	147,614,242.88	56,603,598.59	56,603,598.59	38.3%	91,010,644.29
1410	Power - General	147,614,242.88	56,603,598.59	56,603,598.59	38.3%	91,010,644.29
16	Water Ways	789,732,237.88	212,920,133.11	212,920,133.11	27.0%	576,812,104.77
1610	Water Ways - General	789,732,237.88	212,920,133.11	212,920,133.11	27.0%	576,812,104.77
17	Road	692,721,897.33	183,176,667.37	183,176,667.37	26.4%	509,545,229.96
1710	Road - General	692,721,897.33	183,176,667.37	183,176,667.37	26.4%	509,545,229.96
23	Social Protection	11,020,831,981.00	3,301,473,178.68	3,301,473,178.68	30.0%	7,719,358,802.32
2305	Social Pensions and Old Age Support	10,270,831,981.00	3,051,473,178.68	3,051,473,178.68	29.7%	7,219,358,802.32
2306	Disability and Survival Support	750,000,000.00	250,000,000.00	250,000,000.00	33.3%	500,000,000.00

Table 17: Overhead Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	102,010,586,551.67	7,511,190,659.86	7,511,190,659.86	7.4%	94,499,395,891.81
01	Agriculture	1,246,517,332.00	17,427,500.00	17,427,500.00	1.4%	1,229,089,832.00
0101	Effective governance of the Agriculture Sector	471,000,000.00	14,077,500.00	14,077,500.00	3.0%	456,922,500.00
0102	Development of the livestock value chain	554,817,332.00	1,600,000.00	1,600,000.00	0.3%	553,217,332.00
0103	Enhancement of food production and productivity	64,700,000.00	1,750,000.00	1,750,000.00	2.7%	62,950,000.00
0107	Promotion of enabling environment for increased agricultural development	156,000,000.00	-	-	0.0%	156,000,000.00
02	Societal Re-orientation	532,797,000.00	85,296,500.00	85,296,500.00	16.0%	447,500,500.00
0210	Societal Re-orientation - General	532,797,000.00	85,296,500.00	85,296,500.00	16.0%	447,500,500.00
03	Poverty Alleviation	2,050,000,000.00	63,570,000.00	63,570,000.00	3.1%	1,986,430,000.00
0310	Poverty Alleviation - General	2,050,000,000.00	63,570,000.00	63,570,000.00	3.1%	1,986,430,000.00
04	Health	4,051,082,214.00	285,626,380.00	285,626,380.00	7.1%	3,765,455,834.00
0401	Effective governance of the health system	3,537,882,214.00	276,405,130.00	276,405,130.00	7.8%	3,261,477,084.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	513,200,000.00	9,221,250.00	9,221,250.00	1.8%	503,978,750.00
05	Education	13,891,773,781.33	751,939,524.00	751,939,524.00	5.4%	13,139,834,257.33
0501	Effective governance of the education system	7,597,120,651.33	544,870,724.00	544,870,724.00	7.2%	7,052,249,927.33
0502	Increase in access, retention, and completion rate at all levels	1,874,003,130.00	8,376,000.00	8,376,000.00	0.4%	1,865,627,130.00
0503	Equity and inclusiveness in the provision of educational services	102,000,000.00	200,000.00	200,000.00	0.2%	101,800,000.00
0504	Improved quality of teaching and learning outcomes	3,388,200,000.00	195,812,800.00	195,812,800.00	5.8%	3,192,387,200.00
0505	Adequate infrastructure at all levels	48,400,000.00	-	-	0.0%	48,400,000.00
0506	Improved education information management system (EIMS)	5,000,000.00	-	-	0.0%	5,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	877,050,000.00	2,680,000.00	2,680,000.00	0.3%	874,370,000.00
06	Housing and Urban Development	489,500,000.00	22,615,500.00	22,615,500.00	4.6%	466,884,500.00
0610	Housing and Urban Development - General	489,500,000.00	22,615,500.00	22,615,500.00	4.6%	466,884,500.00
07	Gender	512,100,000.00	72,300,000.00	72,300,000.00	14.1%	439,800,000.00
0710	Gender - General	512,100,000.00	72,300,000.00	72,300,000.00	14.1%	439,800,000.00
08	Youth	1,441,500,000.00	93,328,000.00	93,328,000.00	6.5%	1,348,172,000.00
0810	Youth - General	1,441,500,000.00	93,328,000.00	93,328,000.00	6.5%	1,348,172,000.00
09	Environmental Improvement	1,217,000,000.00	94,040,000.00	94,040,000.00	7.7%	1,122,960,000.00
0910	Environmental Improvement - General	1,217,000,000.00	94,040,000.00	94,040,000.00	7.7%	1,122,960,000.00
10	Water Resources and Rural Development	2,730,048,605.73	63,490,000.00	63,490,000.00	2.3%	2,666,558,605.73
1010	Water Resources and Rural Deve - General	2,730,048,605.73	63,490,000.00	63,490,000.00	2.3%	2,666,558,605.73
11	Information Communication and Technology	1,405,806,762.15	54,704,881.51	54,704,881.51	3.9%	1,351,101,880.64
1110	Information Communication and Technology - General	1,405,806,762.15	54,704,881.51	54,704,881.51	3.9%	1,351,101,880.64
12	Growing the Private Sector	1,129,733,588.00	13,800,000.00	13,800,000.00	1.2%	1,115,933,588.00
1210	Growing the Private Sector - General	1,129,733,588.00	13,800,000.00	13,800,000.00	1.2%	1,115,933,588.00
13	Reform of Government and Governance	69,193,917,268.46	5,877,002,374.35	5,877,002,374.35	8.5%	63,316,914,894.11
1310	Reform of Government and Governance - General	69,193,917,268.46	5,877,002,374.35	5,877,002,374.35	8.5%	63,316,914,894.11
14	Power	711,310,000.00	9,600,000.00	9,600,000.00	1.3%	701,710,000.00
1410	Power - General	711,310,000.00	9,600,000.00	9,600,000.00	1.3%	701,710,000.00
16	Water Ways	526,900,000.00	600,000.00	600,000.00	0.1%	526,300,000.00
1610	Water Ways - General	526,900,000.00	600,000.00	600,000.00	0.1%	526,300,000.00
17	Road	161,900,000.00	1,100,000.00	1,100,000.00	0.7%	160,800,000.00
1710	Road - General	161,900,000.00	1,100,000.00	1,100,000.00	0.7%	160,800,000.00
19	COVID-19	598,700,000.00	200,000.00	200,000.00	0.0%	598,500,000.00
1910	COVID-19 - General	598,700,000.00	200,000.00	200,000.00	0.0%	598,500,000.00
23	Social Protection	120,000,000.00	4,550,000.00	4,550,000.00	3.8%	115,450,000.00
2307	Promote Emergency and Humanitarian Assistance	120,000,000.00	4,550,000.00	4,550,000.00	3.8%	115,450,000.00

Table 18: Capital Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	553,343,592,103.46	16,816,377,867.85	16,816,377,867.85	3.0%	536,527,214,235.61
01	Agriculture	27,192,457,418.51	745,625,274.77	745,625,274.77	2.7%	26,446,832,143.74
0101	Effective governance of the Agriculture Sector	2,050,000,000.00	-	-	0.0%	2,050,000,000.00
0102	Development of the livestock value chain	12,329,757,418.51	734,780,325.19	734,780,325.19	6.0%	11,594,977,093.32
0103	Enhancement of food production and productivity	6,668,000,000.00	-	-	0.0%	6,668,000,000.00
0104	Reduction of post-harvest losses	5,165,000,000.00	10,844,949.58	10,844,949.58	0.2%	5,154,155,050.42
0107	Promotion of enabling environment for increased agricultural development	929,700,000.00	-	-	0.0%	929,700,000.00
0110	Agriculture Sector Expenditures Not Elsewhere Classified	50,000,000.00	-	-	0.0%	50,000,000.00
02	Societal Re-orientation	826,590,700.00	-	-	0.0%	826,590,700.00
0210	Societal Re-orientation - General	826,590,700.00	-	-	0.0%	826,590,700.00
03	Poverty Alleviation	3,185,000,000.00	-	-	0.0%	3,185,000,000.00
0310	Poverty Alleviation - General	3,185,000,000.00	-	-	0.0%	3,185,000,000.00
04	Health	106,079,218,330.85	2,410,015,806.76	2,410,015,806.76	2.3%	103,669,202,524.09
0401	Effective governance of the health system	43,229,701,285.85	127,406,907.50	127,406,907.50	0.3%	43,102,294,378.35
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizen	1,785,000,000.00	-	-	0.0%	1,785,000,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	60,719,517,045.00	2,244,598,899.26	2,244,598,899.26	3.7%	58,474,918,145.74
0407	Evidence generation and utilisation	30,000,000.00	-	-	0.0%	30,000,000.00
0409	Provision of universal health coverage and financial risk protection for citizens	70,000,000.00	38,010,000.00	38,010,000.00	54.3%	31,990,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	245,000,000.00	-	-	0.0%	245,000,000.00
05	Education	93,330,302,529.06	926,699,179.70	926,699,179.70	1.0%	92,403,603,349.36
0501	Effective governance of the education system	23,301,925,707.21	472,585,110.95	472,585,110.95	2.0%	22,829,340,596.26
0502	Increase in access, retention, and completion rate at all levels	5,903,500,000.00	-	-	0.0%	5,903,500,000.00
0503	Equity and inclusiveness in the provision of educational services	774,000,000.00	-	-	0.0%	774,000,000.00
0504	Improved quality of teaching and learning outcomes	7,873,254,379.80	79,203,600.00	79,203,600.00	1.0%	7,794,050,779.80
0505	Adequate infrastructure at all levels	42,863,378,142.05	275,087,458.75	275,087,458.75	0.6%	42,588,290,683.30
0506	Improved education information management system (EIMS)	8,044,244,300.00	99,823,010.00	99,823,010.00	1.2%	7,944,421,290.00
0510	Education Sector Expenditures Not Elsewhere Classified	4,570,000,000.00	-	-	0.0%	4,570,000,000.00
06	Housing and Urban Development	35,048,746,729.75	6,607,723,882.53	6,607,723,882.53	18.9%	28,441,022,847.22
0610	Housing and Urban Development - General	35,048,746,729.75	6,607,723,882.53	6,607,723,882.53	18.9%	28,441,022,847.22
08	Youth	12,443,000,000.00	-	-	0.0%	12,443,000,000.00
0810	Youth - General	12,443,000,000.00	-	-	0.0%	12,443,000,000.00
09	Environmental Improvement	16,153,870,000.00	-	-	0.0%	16,153,870,000.00
0910	Environmental Improvement - General	16,153,870,000.00	-	-	0.0%	16,153,870,000.00
10	Water Resources and Rural Deve	41,378,283,643.50	1,741,768,132.41	1,741,768,132.41	4.2%	39,636,515,511.09
1010	Water Resources and Rural Deve - General	41,378,283,643.50	1,741,768,132.41	1,741,768,132.41	4.2%	39,636,515,511.09
11	Information Communication and Technology	3,703,252,266.00	-	-	0.0%	3,703,252,266.00
1110	Information Communication and Technology - General	3,703,252,266.00	-	-	0.0%	3,703,252,266.00
12	Growing the Private Sector	3,556,233,650.00	-	-	0.0%	3,556,233,650.00
1210	Growing the Private Sector - General	3,556,233,650.00	-	-	0.0%	3,556,233,650.00
13	Reform of Government and Governance	81,324,906,302.30	2,234,433,286.40	2,234,433,286.40	2.7%	79,090,473,015.90
1310	Reform of Government and Governance - General	81,324,906,302.30	2,234,433,286.40	2,234,433,286.40	2.7%	79,090,473,015.90
14	Power	22,474,978,013.72	465,764,207.10	465,764,207.10	2.1%	22,009,213,806.62
1410	Power - General	22,474,978,013.72	465,764,207.10	465,764,207.10	2.1%	22,009,213,806.62
16	Water Ways	300,000,000.00	-	-	0.0%	300,000,000.00
1610	Water Ways - General	300,000,000.00	-	-	0.0%	300,000,000.00
17	Road	57,821,741,319.77	1,306,428,812.84	1,306,428,812.84	2.3%	56,515,312,506.93
1710	Road - General	57,821,741,319.77	1,306,428,812.84	1,306,428,812.84	2.3%	56,515,312,506.93
18	Airways	36,000,000,000.00	55,011,434.00	55,011,434.00	0.2%	35,944,988,566.00

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1810	Airways - General	36,000,000,000.00	55,011,434.00	55,011,434.00	0.2%	35,944,988,566.00
21	Oil and Gas Infrastructure	610,100,000.00	-	-	0.0%	610,100,000.00
2110	Oil and Gas Infrastructure - General	610,100,000.00	-	-	0.0%	610,100,000.00
23	Social Protection	11,914,911,200.00	322,907,851.34	322,907,851.34	2.7%	11,592,003,348.66
2303	Promote gender equity and social justice	3,150,000,000.00	178,521,051.34	178,521,051.34	5.7%	2,971,478,948.66
2306	Disability and Survival Support	1,240,000,000.00	31,936,800.00	31,936,800.00	2.6%	1,208,063,200.00
2307	Promote Emergency and Humanitarian Assistance	7,524,911,200.00	112,450,000.00	112,450,000.00	1.5%	7,412,461,200.00

Table 19: Other Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	32,774,700,000.00	5,526,249,090.02	5,526,249,090.02	16.9%	27,248,450,909.98
03	Poverty Alleviation	25,000,000.00	-	-	0.0%	25,000,000.00
0310	Poverty Alleviation - General	25,000,000.00	-	-	0.0%	25,000,000.00
05	Education	3,629,500,000.00	269,551,180.00	269,551,180.00	7.4%	3,359,948,820.00
0501	Effective governance of the education system	60,000,000.00	-	-	0.0%	60,000,000.00
0502	Increase in access, retention, and completion rate at all levels	2,010,500,000.00	156,158,460.00	156,158,460.00	7.8%	1,854,341,540.00
0506	Improved education information management system (EIMS)	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	559,000,000.00	113,392,720.00	113,392,720.00	20.3%	445,607,280.00
07	Gender	2,000,000,000.00	36,106,500.00	36,106,500.00	1.8%	1,963,893,500.00
0710	Gender - General	2,000,000,000.00	36,106,500.00	36,106,500.00	1.8%	1,963,893,500.00
08	Youth	20,000,000.00	-	-	0.0%	20,000,000.00
0810	Youth - General	20,000,000.00	-	-	0.0%	20,000,000.00
12	Growing the Private Sector	1,015,000,000.00	-	-	0.0%	1,015,000,000.00
1210	Growing the Private Sector - General	1,015,000,000.00	-	-	0.0%	1,015,000,000.00
13	Reform of Government and Governance	26,085,200,000.00	5,220,591,410.02	5,220,591,410.02	20.0%	20,864,608,589.98
1310	Reform of Government and Governance - General	26,085,200,000.00	5,220,591,410.02	5,220,591,410.02	20.0%	20,864,608,589.98

3 Primary Healthcare Budget Performance

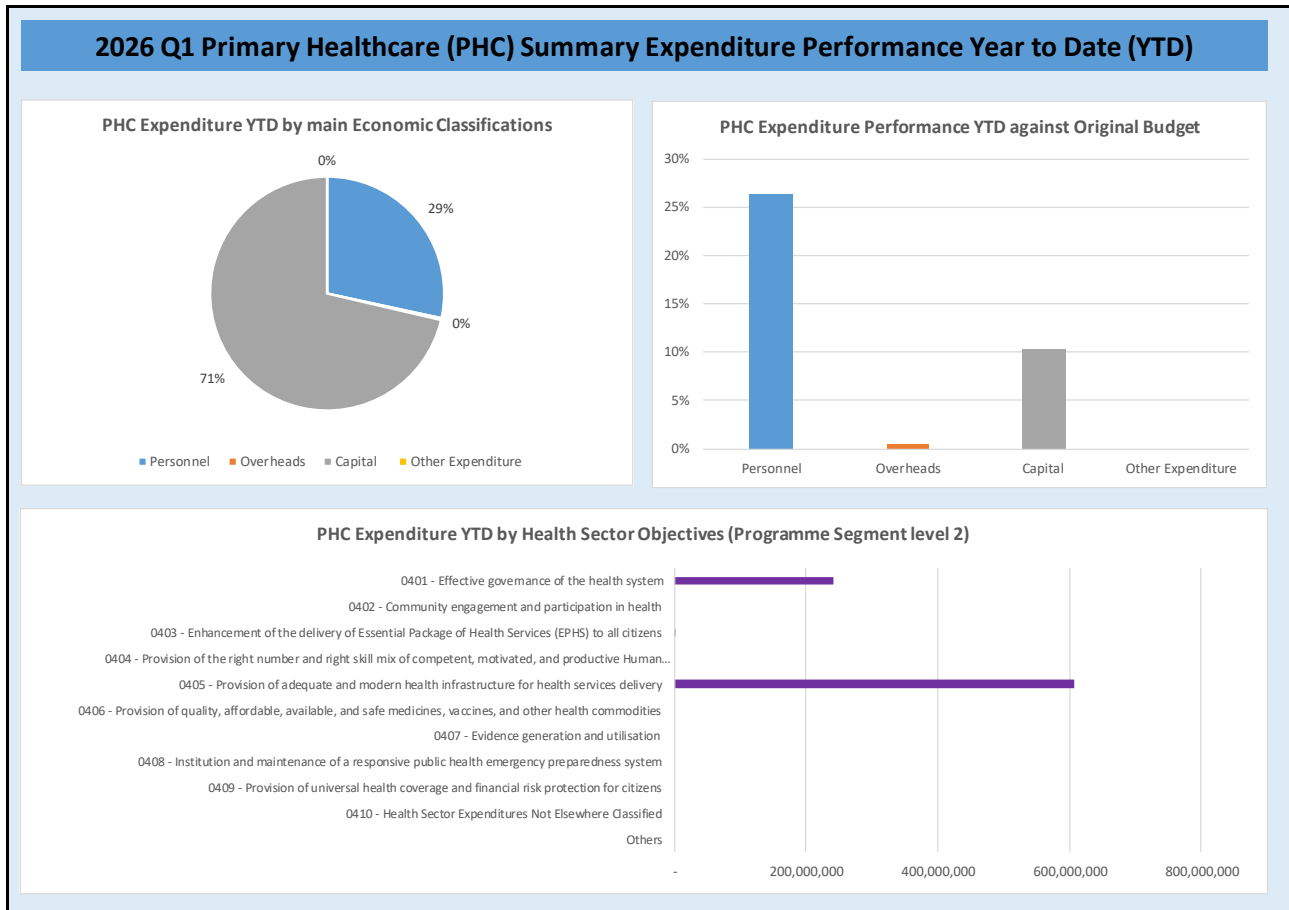
3.A Overview

The **Primary Healthcare (PHC)** sub-sector was allocated a total of **₦7,210,210,444.94** to finance key interventions aimed at improving access to quality healthcare services, strengthening primary health systems, and enhancing maternal, new-born, and child health outcomes across Sokoto State.

As at the end of **Q1 2026**, the total actual expenditure under the Primary Healthcare sub-sector amounted to **₦851,201,279.49** representing **11.8%** of the approved budget allocation for the sector. This low budget performance can be attributed to low related capital receipts draw down, procurement process, late commencement of key capital projects under the sector, and associated expenditure are documented under the local government’s budget; such as personnel cost and other allowances.

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

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



3.B Budget Implementation Reports by NCOA Segment

Table 20: Primary Healthcare Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	7,210,210,444.94	851,201,279.49	851,201,279.49	11.8%	6,359,009,165.45
01000000000	Administration Sector	95,000,000.00	-	-	0.0%	95,000,000.00
01720000000	Ministry for Religious Affairs	95,000,000.00	-	-	0.0%	95,000,000.00
017200700100	ZAKAT and Endowment Agency (WAQF)	95,000,000.00	-	-	0.0%	95,000,000.00
05000000000	Social Sector	7,115,210,444.94	851,201,279.49	851,201,279.49	12.0%	6,264,009,165.45
05210000000	Ministry of Health	7,115,210,444.94	851,201,279.49	851,201,279.49	12.0%	6,264,009,165.45
052100300100	Primary Health Care Development Agency	7,115,210,444.94	851,201,279.49	851,201,279.49	12.0%	6,264,009,165.45

Table 21: Primary Healthcare Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	7,210,210,444.94	851,201,279.49	851,201,279.49	11.8%	6,359,009,165.45
707	HEALTH	7,210,210,444.94	851,201,279.49	851,201,279.49	11.8%	6,359,009,165.45
7072	OUTPATIENT SERVICES	5,892,000,000.00	607,414,284.77	607,414,284.77	10.3%	5,284,585,715.23
70721	GENERAL MEDICAL SERVICES	95,000,000.00	-	-	0.0%	95,000,000.00
70722	SPECIALIZED MEDICAL SERVICES	5,797,000,000.00	607,414,284.77	607,414,284.77	10.5%	5,189,585,715.23
7074	PUBLIC HEALTH SERVICES	1,318,210,444.94	243,786,994.72	243,786,994.72	18.5%	1,074,423,450.22
70741	PUBLIC HEALTH SERVICES	1,318,210,444.94	243,786,994.72	243,786,994.72	18.5%	1,074,423,450.22

Table 22: Primary Healthcare Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	7,210,210,444.94	851,201,279.49	851,201,279.49	11.8%	6,359,009,165.45
04	Health	7,210,210,444.94	851,201,279.49	851,201,279.49	11.8%	6,359,009,165.45
0401	Effective governance of the health system	919,210,444.94	241,565,744.72	241,565,744.72	26.3%	677,644,700.22
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	399,000,000.00	2,221,250.00	2,221,250.00	0.6%	396,778,750.00
0405	Provision of adequate and modern health infrastructure for health services delivery	5,892,000,000.00	607,414,284.77	607,414,284.77	10.3%	5,284,585,715.23

Table 23: Primary Healthcare Expenditure by Economic Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	7,210,210,444.94	851,201,279.49	851,201,279.49	11.8%	6,359,009,165.45
2	EXPENDITURES	7,210,210,444.94	851,201,279.49	851,201,279.49	11.8%	6,359,009,165.45
21	PERSONNEL COST	919,210,444.94	241,565,744.72	241,565,744.72	26.3%	677,644,700.22
2101	SALARY	919,210,444.94	241,565,744.72	241,565,744.72	26.3%	677,644,700.22
210101	SALARIES AND WAGES	919,210,444.94	241,565,744.72	241,565,744.72	26.3%	677,644,700.22
21010101	SALARY	919,210,444.94	241,565,744.72	241,565,744.72	26.3%	677,644,700.22
22	OTHER RECURRENT COSTS	399,000,000.00	2,221,250.00	2,221,250.00	0.6%	396,778,750.00
2202	OVERHEAD COST	399,000,000.00	2,221,250.00	2,221,250.00	0.6%	396,778,750.00
220201	TRAVEL & TRANSPORT - GENERAL	75,000,000.00	-	-	0.0%	75,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	25,000,000.00	-	-	0.0%	25,000,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	50,000,000.00	-	-	0.0%	50,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	281,000,000.00	2,221,250.00	2,221,250.00	0.8%	278,778,750.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	3,000,000.00	-	-	0.0%	3,000,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	270,000,000.00	2,221,250.00	2,221,250.00	0.8%	267,778,750.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	8,000,000.00	-	-	0.0%	8,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	14,000,000.00	-	-	0.0%	14,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	5,000,000.00	-	-	0.0%	5,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	3,000,000.00	-	-	0.0%	3,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	1,000,000.00	-	-	0.0%	1,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	4,000,000.00	-	-	0.0%	4,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
220205	TRAINING - GENERAL	20,000,000.00	-	-	0.0%	20,000,000.00
22020501	LOCAL TRAINING	20,000,000.00	-	-	0.0%	20,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	-	-	0.0%	5,000,000.00
22020801	MOTOR VEHICLE FUEL COST	5,000,000.00	-	-	0.0%	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	4,000,000.00	-	-	0.0%	4,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	1,000,000.00	-	-	0.0%	1,000,000.00
22021007	WELFARE PACKAGES	3,000,000.00	-	-	0.0%	3,000,000.00
23	CAPITAL EXPENDITURE	5,892,000,000.00	607,414,284.77	607,414,284.77	10.3%	5,284,585,715.23
2301	FIXED ASSETS PURCHASED	850,000,000.00	34,650,000.00	34,650,000.00	4.1%	815,350,000.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	850,000,000.00	34,650,000.00	34,650,000.00	4.1%	815,350,000.00
23010104	PURCHASE MOTOR CYCLES	50,000,000.00	34,650,000.00	34,650,000.00	69.3%	15,350,000.00
23010105	PURCHASE OF MOTOR VEHICLES	50,000,000.00	-	-	0.0%	50,000,000.00
23010106	PURCHASE OF VANS	150,000,000.00	-	-	0.0%	150,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	280,000,000.00	-	-	0.0%	280,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	320,000,000.00	-	-	0.0%	320,000,000.00
2302	CONSTRUCTION / PROVISION	2,358,000,000.00	572,764,284.77	572,764,284.77	24.3%	1,785,235,715.23
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	2,358,000,000.00	572,764,284.77	572,764,284.77	24.3%	1,785,235,715.23
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	400,000,000.00	-	-	0.0%	400,000,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	643,000,000.00	-	-	0.0%	643,000,000.00
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	1,315,000,000.00	572,764,284.77	572,764,284.77	43.6%	742,235,715.23
2303	REHABILITATION / REPAIRS	2,125,000,000.00	-	-	0.0%	2,125,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	2,125,000,000.00	-	-	0.0%	2,125,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	2,125,000,000.00	-	-	0.0%	2,125,000,000.00
2305	OTHER CAPITAL PROJECTS	559,000,000.00	-	-	0.0%	559,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	559,000,000.00	-	-	0.0%	559,000,000.00
23050101	RESEARCH AND DEVELOPMENT	559,000,000.00	-	-	0.0%	559,000,000.00

3.C Primary Healthcare Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Sokoto State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Project

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

4 Basic Education Budget Performance

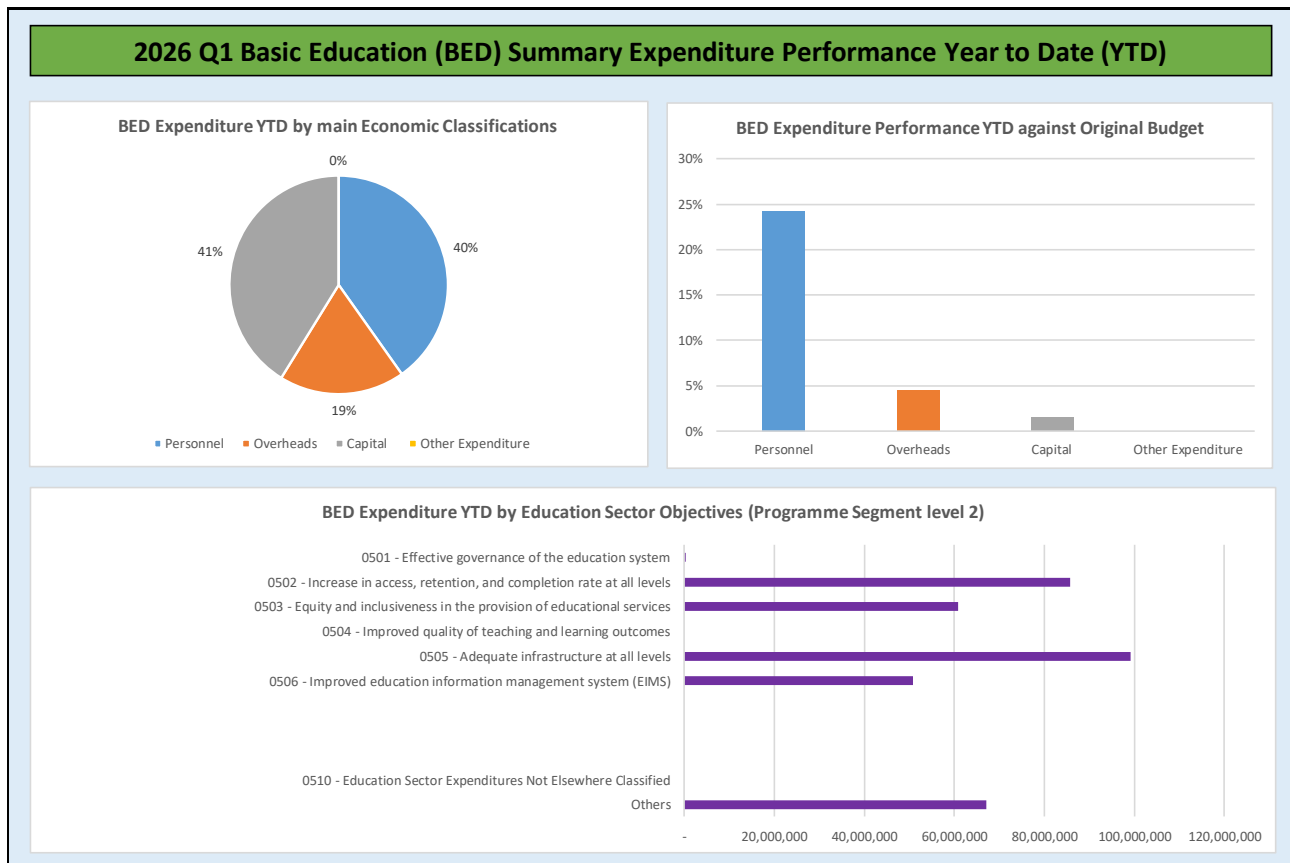
4.A Overview

In period under review, the **2026 Approved Budget**, the total of **₦12,306,931,739.88** 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.

As at the end of the **first quarter Q1 of 2026**, actual expenditure on basic education amounted to **₦364,127,299.22** representing approximately **3.0%** as against budget allocation. The low budget performance can be attributed to low related capital receipts draw down, procurement process, late commencement of key capital projects under the sector.

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

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



4.B Budget Implementation Reports by NCOA Segment

Table 25: Basic Education Expenditure by Administrative Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	12,306,931,739.88	364,127,299.22	364,127,299.22	3.0%	11,942,804,440.66
01000000000	Administration Sector	21,000,000.00	-	-	0.0%	21,000,000.00
01110000000	Government House	21,000,000.00	-	-	0.0%	21,000,000.00
011103500200	Primary School Staff Pension Board	21,000,000.00	-	-	0.0%	21,000,000.00
05000000000	Social Sector	12,285,931,739.88	364,127,299.22	364,127,299.22	3.0%	11,921,804,440.66
05170000000	Ministry of Education	12,285,931,739.88	364,127,299.22	364,127,299.22	3.0%	11,921,804,440.66
051700100100	Ministry for Basic Education	630,738,676.10	-	-	0.0%	630,738,676.10
051700300100	State Universal Basic Education Board (SUBEB)	10,732,474,374.73	243,857,602.64	243,857,602.64	2.3%	10,488,616,772.09
051701000100	State Agency for Mass Education	148,300,000.00	400,000.00	400,000.00	0.3%	147,900,000.00
051701100100	State Agency for Normadic Education1	774,418,689.05	119,869,696.58	119,869,696.58	15.5%	654,548,992.47

Table 26: Basic Education Expenditure by Functional Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	12,306,931,739.88	364,127,299.22	364,127,299.22	3.0%	11,942,804,440.66
709	EDUCATION	12,306,931,739.88	364,127,299.22	364,127,299.22	3.0%	11,942,804,440.66
7091	PRE-PRIMARY AND PRIMARY EDUCATION	11,676,193,063.78	364,127,299.22	364,127,299.22	3.1%	11,312,065,764.56
70912	PRIMARY EDUCATION	11,676,193,063.78	364,127,299.22	364,127,299.22	3.1%	11,312,065,764.56
7092	SECONDARY EDUCATION	630,738,676.10	-	-	0.0%	630,738,676.10
70921	LOWER SECONDARY EDUCATION	630,738,676.10	-	-	0.0%	630,738,676.10

Table 27: Basic Education Expenditure by Programme Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	12,306,931,739.88	364,127,299.22	364,127,299.22	3.0%	11,942,804,440.66
05	Education	11,037,181,739.88	296,953,299.22	296,953,299.22	2.7%	10,740,228,440.66
0501	Effective governance of the education system	838,300,000.00	400,000.00	400,000.00	0.0%	837,900,000.00
0502	Increase in access, retention, and completion rate at all levels	314,914,239.68	85,699,592.64	85,699,592.64	27.2%	229,214,647.04
0503	Equity and inclusiveness in the provision of educational services	480,995,882.05	60,861,597.08	60,861,597.08	12.7%	420,134,284.97
0504	Improved quality of teaching and learning outcomes	5,100,500,000.00	-	-	0.0%	5,100,500,000.00
0505	Adequate infrastructure at all levels	3,913,317,318.15	99,169,099.50	99,169,099.50	2.5%	3,814,148,218.65
0506	Improved education information management system (EIMS)	228,154,300.00	50,823,010.00	50,823,010.00	22.3%	177,331,290.00
0510	Education Sector Expenditures Not Elsewhere Classified	161,000,000.00	-	-	0.0%	161,000,000.00
13	Reform of Government and Governance	1,269,750,000.00	67,174,000.00	67,174,000.00	5.3%	1,202,576,000.00
1310	Reform of Government and Governance - General	1,269,750,000.00	67,174,000.00	67,174,000.00	5.3%	1,202,576,000.00

Table 28: Basic Education Expenditure by Economic Classification

Sokoto State Government Budget Performance Report 2026 Q1 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	12,306,931,739.88	364,127,299.22	364,127,299.22	3.0%	11,942,804,440.66
2	EXPENDITURES	12,306,931,739.88	364,127,299.22	364,127,299.22	3.0%	11,942,804,440.66
21	PERSONNEL COST	603,910,121.73	146,361,189.72	146,361,189.72	24.2%	457,548,932.01
2101	SALARY	538,910,121.73	146,361,189.72	146,361,189.72	27.2%	392,548,932.01
210101	SALARIES AND WAGES	538,910,121.73	146,361,189.72	146,361,189.72	27.2%	392,548,932.01
21010101	SALARY	538,910,121.73	146,361,189.72	146,361,189.72	27.2%	392,548,932.01
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	65,000,000.00	-	-	0.0%	65,000,000.00
210201	ALLOWANCES	65,000,000.00	-	-	0.0%	65,000,000.00
21020101	NON REGULAR ALLOWANCES	65,000,000.00	-	-	0.0%	65,000,000.00
22	OTHER RECURRENT COSTS	1,541,050,000.00	67,774,000.00	67,774,000.00	4.4%	1,473,276,000.00
2202	OVERHEAD COST	1,541,050,000.00	67,774,000.00	67,774,000.00	4.4%	1,473,276,000.00
220201	TRAVEL & TRANSPORT - GENERAL	191,300,000.00	36,610,000.00	36,610,000.00	19.1%	154,690,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	170,000,000.00	36,210,000.00	36,210,000.00	21.3%	133,790,000.00
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	21,300,000.00	400,000.00	400,000.00	1.9%	20,900,000.00
220202	UTILITIES - GENERAL	8,750,000.00	-	-	0.0%	8,750,000.00
22020201	ELECTRICITY CHARGES	7,750,000.00	-	-	0.0%	7,750,000.00
22020202	TELEPHONE CHARGES	1,000,000.00	-	-	0.0%	1,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	144,000,000.00	200,000.00	200,000.00	0.1%	143,800,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	34,000,000.00	200,000.00	200,000.00	0.6%	33,800,000.00
22020302	BOOKS	50,000,000.00	-	-	0.0%	50,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	60,000,000.00	-	-	0.0%	60,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	124,000,000.00	20,000,000.00	20,000,000.00	16.1%	104,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	97,000,000.00	20,000,000.00	20,000,000.00	20.6%	77,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,000,000.00	-	-	0.0%	12,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	10,000,000.00	-	-	0.0%	10,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	4,000,000.00	-	-	0.0%	4,000,000.00
22020406	OTHER MAINTENANCE SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
220205	TRAINING - GENERAL	953,000,000.00	10,964,000.00	10,964,000.00	1.2%	942,036,000.00
22020501	LOCAL TRAINING	953,000,000.00	10,964,000.00	10,964,000.00	1.2%	942,036,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	11,000,000.00	-	-	0.0%	11,000,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	10,000,000.00	-	-	0.0%	10,000,000.00
22020706	SURVEYING SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	5,000,000.00	-	-	0.0%	5,000,000.00
22020803	PLANT / GENERATOR FUEL COST	5,000,000.00	-	-	0.0%	5,000,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	104,000,000.00	-	-	0.0%	104,000,000.00
22021001	REFRESHMENT & MEALS	5,000,000.00	-	-	0.0%	5,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	-	-	0.0%	2,000,000.00
22021007	WELFARE PACKAGES	60,000,000.00	-	-	0.0%	60,000,000.00
22021009	SPORTING ACTIVITIES	32,000,000.00	-	-	0.0%	32,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	5,000,000.00	-	-	0.0%	5,000,000.00
23	CAPITAL EXPENDITURE	10,161,971,618.15	149,992,109.50	149,992,109.50	1.5%	10,011,979,508.65
2301	FIXED ASSETS PURCHASED	2,838,810,135.05	50,823,010.00	50,823,010.00	1.8%	2,787,987,125.05
230101	PURCHASE OF FIXED ASSETS - GENERAL	2,838,810,135.05	50,823,010.00	50,823,010.00	1.8%	2,787,987,125.05
23010104	PURCHASE MOTOR CYCLES	200,000,000.00	-	-	0.0%	200,000,000.00
23010105	PURCHASE OF MOTOR VEHICLES	300,000,000.00	-	-	0.0%	300,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	332,000,000.00	-	-	0.0%	332,000,000.00
23010113	PURCHASE OF COMPUTERS	198,154,300.00	50,823,010.00	50,823,010.00	25.6%	147,331,290.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	1,575,655,835.05	-	-	0.0%	1,575,655,835.05

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	233,000,000.00	-	-	0.0%	233,000,000.00
2302	CONSTRUCTION / PROVISION	6,703,161,483.10	59,008,099.50	59,008,099.50	0.9%	6,644,153,383.60
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	6,703,161,483.10	59,008,099.50	59,008,099.50	0.9%	6,644,153,383.60
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	500,000,000.00	-	-	0.0%	500,000,000.00
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	60,000,000.00	-	-	0.0%	60,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	61,421,231.00	-	-	0.0%	61,421,231.00
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	6,081,740,252.10	59,008,099.50	59,008,099.50	1.0%	6,022,732,152.60
2303	REHABILITATION / REPAIRS	325,000,000.00	40,161,000.00	40,161,000.00	12.4%	284,839,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	325,000,000.00	40,161,000.00	40,161,000.00	12.4%	284,839,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	325,000,000.00	40,161,000.00	40,161,000.00	12.4%	284,839,000.00
2305	OTHER CAPITAL PROJECTS	295,000,000.00	-	-	0.0%	295,000,000.00
230501	ACQUISITION OF NON TANGIBLE ASSETS	295,000,000.00	-	-	0.0%	295,000,000.00
23050101	RESEARCH AND DEVELOPMENT	30,000,000.00	-	-	0.0%	30,000,000.00
23050102	COMPUTER SOFTWARE ACQUISITION	25,000,000.00	-	-	0.0%	25,000,000.00
23050108	CAPACITY DEVELOPMENT	240,000,000.00	-	-	0.0%	240,000,000.00

4.C Basic Education Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Sokoto State Government Budget Performance Report 2026 Q1 - Capital Expenditure by Project

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