



Kano State Government

BUDGET IMPLEMENTATION REPORT QUARTER Q2 2025

Date of Publication July, 2025

Contents

1	Summary of Performance	3
1.A	Introduction	3
1.B	Revenue Performance	3
1.C	Recurrent Expenditure Performance	3
1.D	Capital Expenditure Performance	4
1.E	Conclusions	4
1.F	Summary Budget Implementation Graphs	5
1.G	Summary Budget Implementation Report	8
2	Budget Implementation Reports by NCOA Segments	9
2.A	Revenue by Administrative Classification	9
2.B	Revenue by Economic Classification	12
2.C	Expenditure by Administrative Classification	16
2.D	Expenditure by Economic Classification	31
2.E	Expenditure by Functional Classification	36
2.F	Expenditure by Programme Classification	45
3	Primary Healthcare Budget Performance	50
3.A	Overview	50
3.B	Budget Implementation Reports by NCOA Segment	51
3.C	Primary Healthcare Capital Expenditure by Project	Error! Bookmark not defined.
4	Basic Education Budget Performance	53
4.A	Overview	53
4.B	Budget Implementation Reports by NCOA Segment	54
4.C	Basic Education Capital Expenditure by Project	Error! Bookmark not defined.
5	Climate Change Expenditure Tracking	Error! Bookmark not defined.
5.A	Climate Changed Capital Expenditure	Error! Bookmark not defined.

List of Graphical Presentations

Figure 1: Fiscal Performance Overview for Quarter	5
Figure 2: Fiscal Performance Overview Year to Date	6
Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date	50
Figure 4: Summary of Basic Education Budget Performance Year to Date	53

List of Reports

Table 1: Budget Implementation Summary	8
Table 2: Total Revenue by Administrative Classification.....	9
Table 3: Total Revenue by Economic Classification.....	12
Table 4: Total Expenditure by Administrative Classification	16
Table 5: Personnel Expenditure by Administrative Classification	20
Table 6: Overhead Expenditure by Administrative Classification	23
Table 7: Capital Expenditure by Administrative Classification	27
Table 8: Other Expenditure by Administrative Classification.....	30
Table 9: Total Expenditure by Economic Classification	31
Table 10: Total Expenditure by Functional Classification.....	36
Table 11: Personnel Expenditure by Functional Classification.....	38
Table 12: Overhead Expenditure by Functional Classification	40
Table 13: Capital Expenditure by Functional Classification.....	41
Table 14: Other Expenditure by Functional Classification	44
Table 15: Total Expenditure by Programme Classification.....	45
Table 16: Personnel Expenditure by Programme Classification.....	46
Table 17: Overhead Expenditure by Programme Classification	47
Table 18: Capital Expenditure by Programme Classification.....	48
Table 19: Other Expenditure by Programme Classification	49
Table 20: Capital Expenditure by Project	Error! Bookmark not defined.
Table 21: Primary Healthcare Expenditure by Administrative Classification	51
Table 22: Primary Healthcare Expenditure by Functional Classification.....	51
Table 23: Primary Healthcare Expenditure by Programme Classification.....	51
Table 24: Primary Healthcare Expenditure by Economic Classification	52
Table 25: Primary Healthcare Capital Expenditure by Project	Error! Bookmark not defined.
Table 26: Basic Education Expenditure by Administrative Classification	54
Table 27: Basic Education Expenditure by Functional Classification.....	54
Table 28: Basic Education Expenditure by Programme Classification.....	54
Table 29: Basic Education Expenditure by Economic Classification	55
Table 30: Basic Education Capital Expenditure by Project	Error! Bookmark not defined.
Table 31: Climate Change Adaptation Capital Expenditure Tracking.....	Error! Bookmark not defined.
Table 32: Climate Change Mitigation Capital Expenditure Tracking	Error! Bookmark not defined.

1 Summary of Performance

1.A Introduction

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

This report includes the original approved budget and revised/final budget appropriations for the year 2025 against each organisational unit for each of the core economic classification of expenditures (Personnel, Overheads, Capital, and Others); the actual expenditures for the quarter Q2, attributed to each organisational unit, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

This Q2 report is assessed against the 2025 Original 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 / 32
- Other 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. Section **Error! Reference source not found.** identifies performance of climate change responsive capital expenditure related to adaption and mitigation.

This Budget Implementation Report is produced by the Ministry of Planning and Budget Kano State in collaboration with the Ministry of Finance Kano and published on the Kano State website.

1.B Revenue Performance

The Recurrent Revenue including Federation Account Allocation Committee (FAAC) and the internally Generated Revenue (IGR). In the Second Quarter (April – June) 2025, Kano State received ₦130,562,492,452.19 as State FAAC Share which including Share of VAT, Statutory Allocation, Exchange Gain, Ecological Fund, Ecological Fund, Electronic Money Transfer Levy (EMTL), Signature Bonus and other FAAC. While Cumulative Performance of the FAAC from January to June 2025 is recorded N191,982,311,730.73 as against the Approved Budget of N531,173,900,252.00 detecting 36.1% While on the side of Internally Generated Revenue the performance is N30,931,337,495.07 for the quarter under review and the cumulative collection for the Half year is N43,462,597,379.44 indicating 50.6% achievement . The total amount state received by the state on Total Recurrent Revenue for the second quarter 2025 is N161,493,829,947.26 while Cummulative performance from January – June 2025 is N235,444,909,110.17 recording 38.2% achievement.

1.C Recurrent Expenditure Performance

While Recurrent Expenditure comprises of Personnel Cost, Overhead Cost and other Recurrent expenditure which include settlement of liabilities both Domestic and Foreign liabilities, Grant and Subsidies ,etc .

The Performance of Recurrent Expenditure for the second quarter 2025 is 64,534,571,342.24 while cumulative for the Half Year 2025 is N115,236,020,242.44 indicating 43.9% achievement. While Performance of Personnel Cost for the quarter under review is N27,495,172,492.53 and Cumulative Performance is represented as N56,934,416,879.57 representing 37.7% for the period January to June 2025.

On the other hand, the Overhead cost performance is N24,232,191,729.00 for the second quarter while the sum of N37,816,627,744.03 was paid as Overhead for the period of January to June 2025. While other Recurrent Expenditure that includes payment of Public debt both Domestic and Foreign is depicted as N12,807,207,120.71 for the second quarter while cumulative is recorded as N20,484,975,618.84 representing 88.5% against the Approved Budget of N23,154,385,548.08.

It is pertinent to inform that, on the course of the implementation of 2025 Approved Budget certain budget codes in the area personnel cost and overhead cost were over performed. This necessitates initiation of Budget formalization of the affected Codes or Budget line and it will be submitting to State House of Assembly for budget amendment and supplementary.

1.D Capital Expenditure Performance

The Capital Expenditure is finance through the Capital Development fund and Capital receipt which include Grant, Aids, and Loan from both domestic and foreign.

Performance of Capital receipt for the second quarter 2025 is N6,975,753,249.78 while the cumulative is N8,975,753,249.78 indicating 12.2% achievement. The poor performance is attributed to the non-disclosure of the actual Capital receipt collected by various Projects in the State.

The performance of Capital Expenditure for the second quarter 2025 is N63,517,209,063.99 while cumulative expenditure for the period of January to June 2025 is N90,790,594,069.05 representing 19.9% achievement. This is attributed to the Non performance of the Capital receipts which is meant to complement Government's effort in providing developmental projects in the state. Therefore, Government initiated a comprehensive strategy in tracking financial data related to Capital Receipt draw down by the State. This will improve the performance of the Capital component in Budget Implementation.

Also, is important to note that, on the course of 2025 budget implementation certain Budget codes were over performed and this informed the process of Budget formulation and will be submitted to State House of Assembly before third quarter 2025.

1.E Conclusions

Conclusively, the aggregate Budget performance for the second quarter 2025 in the area of Total Revenue is N168,469,583,197.04 while the cumulative for the half year performance is 267,055,162,359.95 indicating 37%. While aggregate expenditure for the second quarter is N128,051,780,406.23 and cumulative is 206,026,614,311.49 representing 28.6% achievement.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

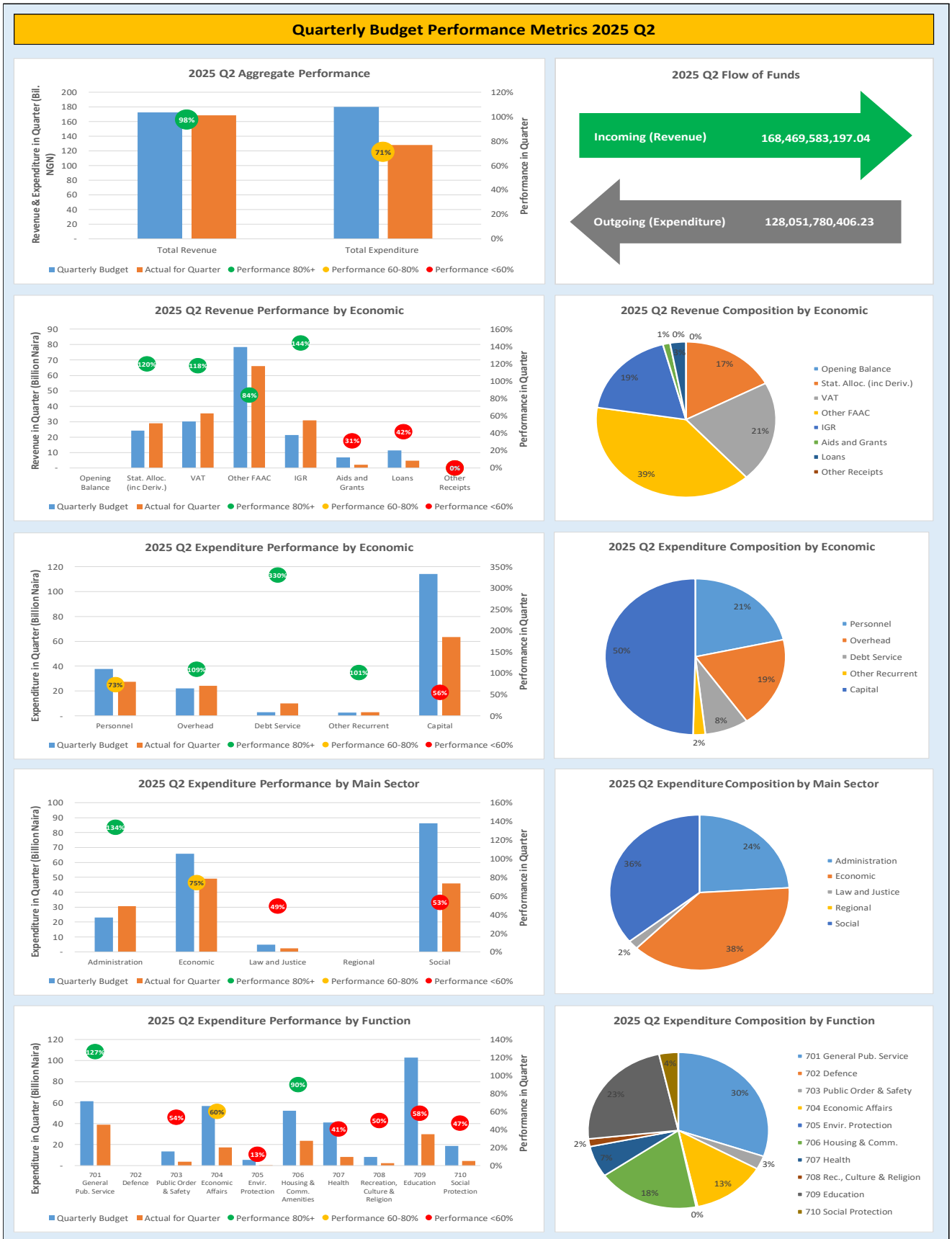
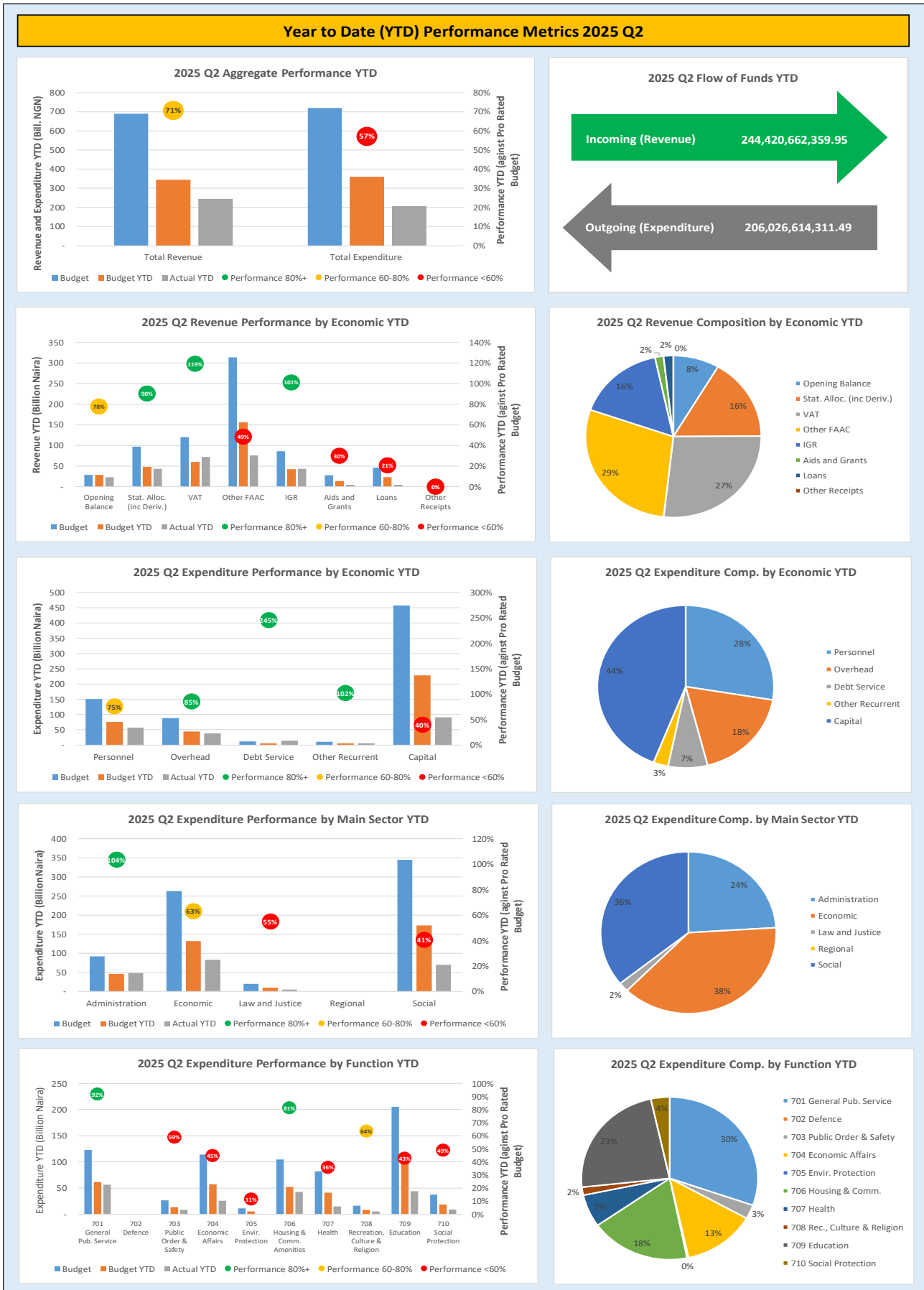
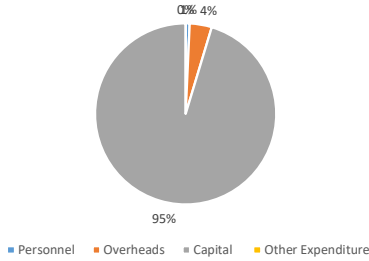


Figure 2: Fiscal Performance Overview Year to Date

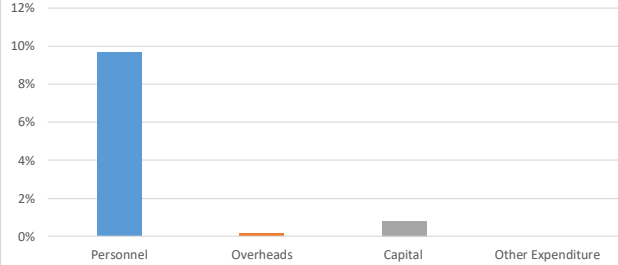


2025 Q2 Primary Healthcare (PHC) Summary Expenditure Performance Year to Date (YTD)

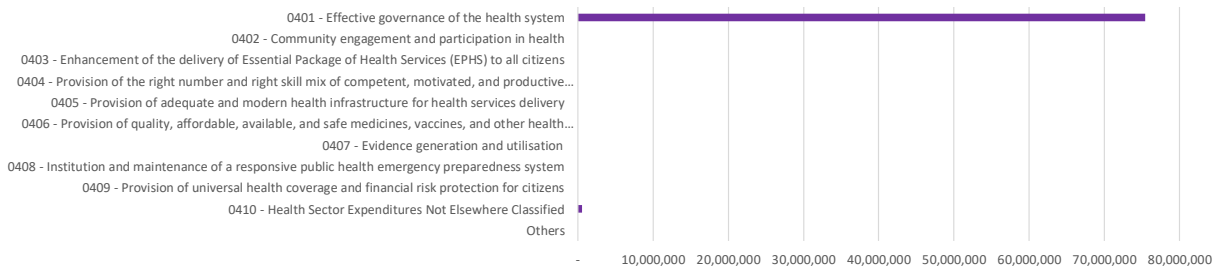
PHC Expenditure YTD by main Economic Classifications



PHC Expenditure Performance YTD against Original Budget

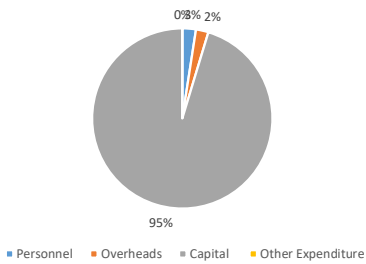


PHC Expenditure YTD by Health Sector Objectives (Programme Segment Level 2)

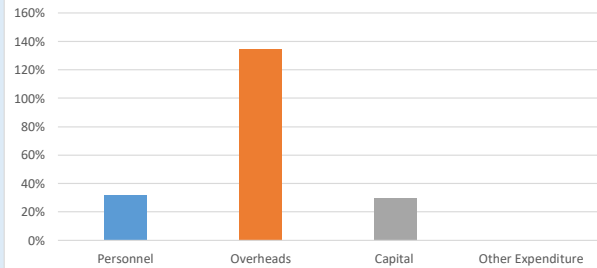


2025 Q2 Basic Education (BED) Summary Expenditure Performance Year to Date (YTD)

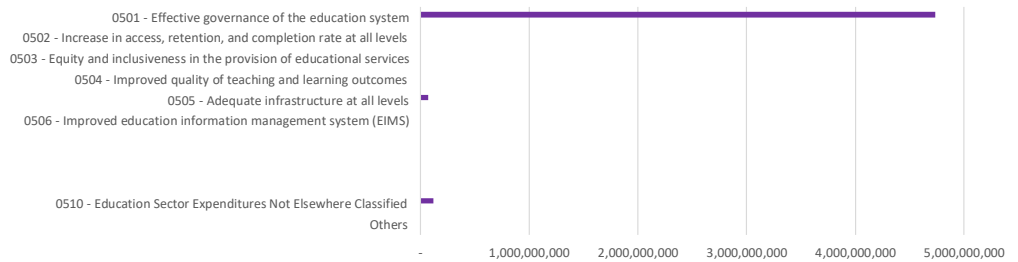
BED Expenditure YTD by main Economic Classifications



BED Expenditure Performance YTD against Original Budget



BED Expenditure YTD by Health Sector Objectives (Programme Segment Level 2)



1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Kano State Government 2025 Q2 Budget Performance Report - Summary

Item	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
Opening Balance	29,000,000,000.00	-	22,634,500,000.00	78.1%	6,365,500,000.00
Recurrent Revenue	617,037,680,142.00	161,493,829,947.26	235,444,909,110.17	38.2%	381,592,771,031.83
11 - GOVERNMENT SHARE OF FAAC	531,173,900,252.00	130,562,492,452.19	191,982,311,730.73	36.1%	339,191,588,521.27
12 - INDEPENDENT REVENUE	85,863,779,890.00	30,931,337,495.07	43,462,597,379.44	50.6%	42,401,182,510.56
Recurrent Expenditure	262,670,660,562.65	64,534,571,342.24	115,236,020,242.44	43.9%	147,434,640,320.20
21 - PERSONNEL COST (INCLUDING 2201 WHEREABOUTS)	150,996,352,990.82	27,495,172,492.53	56,934,416,879.57	37.7%	94,061,936,111.25
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	111,674,307,571.83	37,039,398,849.71	58,301,603,362.87	52.2%	53,372,704,208.96
<i>Breakdown of Other Recurrent Costs</i>					
<i>2202 - OVERHEAD COST</i>	88,519,922,023.75	24,232,191,729.00	37,816,627,744.03	42.7%	50,703,294,279.72
<i>OTHER RECURRENT (2203-2209)</i>	23,154,385,548.08	12,807,207,120.71	20,484,975,618.84	88.5%	2,669,409,929.24
Transfer to Capital Account	383,367,019,579.35	96,959,258,605.02	142,843,388,867.72	37.3%	240,523,630,711.63
Other Receipts	73,717,737,521.00	6,975,753,249.78	8,975,753,249.78	12.2%	64,741,984,271.22
13 - AID AND GRANTS	27,848,370,710.66	2,183,352,200.00	4,183,352,200.00	15.0%	23,665,018,510.66
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	45,869,366,810.34	4,792,401,049.78	4,792,401,049.78	10.4%	41,076,965,760.56
Capital Expenditure	457,084,757,100.35	63,517,209,063.99	90,790,594,069.05	19.9%	366,294,163,031.30
23 - CAPITAL EXPENDITURE	457,084,757,100.35	63,517,209,063.99	90,790,594,069.05	19.9%	366,294,163,031.30
Total Revenue (including OB)	719,755,417,663.00	168,469,583,197.04	267,055,162,359.95	37.1%	452,700,255,303.05
Total Expenditure	719,755,417,663.00	128,051,780,406.23	206,026,614,311.49	28.6%	513,728,803,351.50

2 Budget Implementation Reports by NCOA Segments

2.A Revenue by Administrative Classification

Table 2: Total Revenue by Administrative Classification

Kano State Government Budget Performance Report 2025 Q2 - Total Revenue by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Revenue	690,755,417,663.00	168,469,583,197.04	244,420,662,359.95	35.4%	446,334,755,303.05
01000000000	ADMINISTRATION SECTOR	664,442,899.03	19,526,520.17	19,526,520.17	2.9%	644,916,378.86
01110000000	Government House	3,382,000.00	113,600.00	113,600.00	3.4%	3,268,400.00
011100900100	Guidance and Counselling Board	3,382,000.00	113,600.00	113,600.00	3.4%	3,268,400.00
01230000000	Min. of Information & Internal Affairs	410,901,899.03	15,962,920.17	15,962,920.17	3.9%	394,938,978.86
012300100100	Min. of Information & Internal Affairs	10,000,000.00	1,200,000.00	1,200,000.00	12.0%	8,800,000.00
012300200100	Abubakar Rimi Television Corporation	99,301,899.03	4,614,800.17	4,614,800.17	4.6%	94,687,098.86
012300300100	Kano State Radio Corporation	70,600,000.00	-	-	0.0%	70,600,000.00
012300400100	Government Printing Press	84,000,000.00	9,648,120.00	9,648,120.00	11.5%	74,351,880.00
012300500100	Triumph Publishing Company	77,000,000.00	-	-	0.0%	77,000,000.00
012300700100	Kano State Censorship Board	70,000,000.00	500,000.00	500,000.00	0.7%	69,500,000.00
01480000000	Kano State Ind. Elect. Comm.	200,000,000.00	-	-	0.0%	200,000,000.00
014800100100	Kano State Ind. Elect. Comm.	200,000,000.00	-	-	0.0%	200,000,000.00
01770000000	Ministry of Religious Affairs	20,159,000.00	-	-	0.0%	20,159,000.00
017700100400	Kano Sharia Commission	20,159,000.00	-	-	0.0%	20,159,000.00
01800000000	Ministry of Public Procurement Project Monitoring and Evaluation	30,000,000.00	3,450,000.00	3,450,000.00	11.5%	26,550,000.00
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	30,000,000.00	3,450,000.00	3,450,000.00	11.5%	26,550,000.00
02000000000	Economic Sector	637,538,045,677.43	163,533,210,513.45	235,460,526,059.16	36.9%	402,077,519,618.28
02150000000	Ministry of Agric. & Natural Resources	15,825,704,316.34	2,922,436,810.00	2,922,436,810.00	18.5%	12,903,267,506.34
021500100100	Ministry of Agric. & Natural Resources	9,716,922,580.34	1,635,829,620.00	1,635,829,620.00	16.8%	8,081,092,960.34
021511400100	KNARDA	358,781,736.00	-	-	0.0%	358,781,736.00
021511600100	KASCO	5,750,000,000.00	1,286,607,190.00	1,286,607,190.00	22.4%	4,463,392,810.00
02200000000	Ministry of Finance	595,170,924,410.99	159,211,145,852.04	231,062,421,323.75	38.8%	364,108,503,087.25
022000100100	Ministry of Finance	531,882,187,252.00	133,562,492,452.19	194,982,311,730.73	36.7%	336,899,875,521.27
022000700100	Office of the Accountant General	700,000,000.00	-	-	0.0%	700,000,000.00
022000800100	Kano State Internal Revenue Services	62,588,737,158.99	25,648,653,399.85	36,080,109,593.02	57.6%	26,508,627,565.98
02220000000	Ministry of Commerce & Investment	1,868,467,580.10	119,547,833.35	145,894,500.02	7.8%	1,722,573,080.09
022200100100	Ministry of Commerce & Investment	1,038,144,558.40	-	20,300,000.00	2.0%	1,017,844,558.40
022200200100	Kantin Kwari Market	374,254,621.70	-	-	0.0%	374,254,621.70
022200300100	Kano state Consumer Protection Agency	153,000,000.00	118,995,833.35	118,995,833.35	77.8%	34,004,166.65
022200400100	Abubakar Rimi Market	262,668,400.00	-	-	0.0%	262,668,400.00
022200500100	Tourism Management Board	40,400,000.00	552,000.00	6,598,666.67	16.3%	33,801,333.33
02340000000	Ministry of Works & Housing	202,042,000.00	5,843,750.00	5,843,750.00	2.9%	196,198,250.00
023400200100	Housing Corporation	170,000,000.00	238,000.00	238,000.00	0.1%	169,762,000.00
023403900100	Kano State Fire Service	32,042,000.00	5,605,750.00	5,605,750.00	17.5%	26,436,250.00
02360000000	Ministry of Tourism & Culture	621,301,000.00	658,721,632.45	658,721,632.45	106.0%	- 37,420,632.45
023600300100	History & Culture Bureau	1,300,000.00	1,814,000.00	1,814,000.00	139.5%	- 514,000.00
023605400100	Zoological & Wild Life Mgt. Agency	620,001,000.00	656,907,632.45	656,907,632.45	106.0%	- 36,906,632.45
02380000000	Ministry of Planning & Budget	5,650,844,130.00	-	-	0.0%	5,650,844,130.00
023800100100	Ministry of Planning & Budget	5,650,844,130.00	-	-	0.0%	5,650,844,130.00
02520000000	Ministry of Water Resources	6,429,290,000.00	-	-	0.0%	6,429,290,000.00
025200100100	Ministry of Water Resources	508,970,000.00	-	-	0.0%	508,970,000.00
025210100100	Kano State Water Board	5,920,320,000.00	-	-	0.0%	5,920,320,000.00
02600000000	Ministry of Land and Physical Planning	7,062,951,890.00	594,373,905.86	604,656,105.86	8.6%	6,458,295,784.14
026000100100	Ministry of Land and Physical Planning	3,872,575,890.00	571,850,416.61	571,850,416.61	14.8%	3,300,725,473.39
026005800100	Kano State Urban Planning & Development Authority	3,190,376,000.00	22,523,489.25	32,805,689.25	1.0%	3,157,570,310.75

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
026300000000	Ministry of Rural & Community Development	3,612,600,000.00	7,507,829.75	36,407,829.75	1.0%	3,576,192,170.25
026300100100	Ministry of Rural & Community Development	-	-	28,900,000.00	-	28,900,000.00
026300200100	RAMPS Directorate	3,605,000,000.00	-	-	0.0%	3,605,000,000.00
026300700100	RUWASA	7,600,000.00	7,507,829.75	7,507,829.75	98.8%	92,170.25
022900000000	Ministry of Transport	915,517,850.00	13,247,900.00	23,759,107.33	2.6%	891,758,742.67
022900100100	Ministry of Transport	128,823,000.00	12,807,900.00	23,319,107.33	18.1%	105,503,892.67
022900300100	Kano State Transport Authority	174,694,850.00	-	-	0.0%	174,694,850.00
022900400100	Kano State Road Transport Agency (KAROTA)	612,000,000.00	440,000.00	440,000.00	0.1%	611,560,000.00
023300000000	Ministry of Solid & Mineral Resources	178,402,500.00	385,000.00	385,000.00	0.2%	178,017,500.00
023300100100	Ministry of Solid & Mineral Resources	178,402,500.00	385,000.00	385,000.00	0.2%	178,017,500.00
030000000000	Law and Justice Sector	172,300,000.00	-	54,149,666.67	31.4%	118,150,333.33
031800000000	Judicial Service Commission	52,300,000.00	-	54,149,666.67	103.5%	-1,849,666.67
031801100100	Judicial Service Commission	300,000.00	-	-	0.0%	300,000.00
031805100100	High Court of Justice	50,750,000.00	-	54,149,666.67	106.7%	-3,399,666.67
031806100100	Multi-Door Court House	1,250,000.00	-	-	0.0%	1,250,000.00
032600000000	Ministry of Justice	120,000,000.00	-	-	0.0%	120,000,000.00
032600200100	Law Reform Commission	120,000,000.00	-	-	0.0%	120,000,000.00
050000000000	Social Services Sector	52,380,629,086.53	4,916,846,163.42	8,886,460,113.95	17.0%	43,494,168,972.58
051300000000	Ministry of Youths and Sports	50,000,000.00	-	131,000.00	0.3%	49,869,000.00
051305500100	Kano State Sports Commission	-	-	131,000.00	-	131,000.00
051305600100	Kano Pillars Football Club	50,000,000.00	-	-	0.0%	50,000,000.00
051400000000	Ministry of Women Affairs, Children & Disable	1,089,560,000.00	21,167,750.00	21,167,750.00	1.9%	1,068,392,250.00
051400100100	Ministry of Women Affairs, Children & Disable	1,089,560,000.00	21,167,750.00	21,167,750.00	1.9%	1,068,392,250.00
051700000000	Ministry of Education	27,143,954,368.00	2,039,925,689.43	5,150,319,133.68	19.0%	21,993,635,234.32
051700100100	Ministry of Education	19,704,744,368.00	1,912,129,643.43	2,769,205,087.68	14.1%	16,935,539,280.32
051700300100	SUBEB	7,120,000,000.00	-	2,010,323,666.67	28.2%	5,109,676,333.33
051701500100	Science & Technical Schools Board	33,000,000.00	84,950,560.00	327,944,893.33	993.8%	-294,944,893.33
051701600100	Kano State Private And Voluntary Inst Board	250,000,000.00	8,461,500.00	8,461,500.00	3.4%	241,538,500.00
051702700100	Kano State Islamic & Qur'anic School Board	36,210,000.00	34,383,986.00	34,383,986.00	95.0%	1,826,014.00
056900000000	Ministry for Higher Education	3,274,599,751.87	479,108,279.22	658,047,699.50	20.1%	2,616,552,052.37
056900100100	Ministry for Higher Education	4,800,000.00	33,250.00	33,250.00	0.7%	4,766,750.00
056900200100	College of Education & Preliminary Studies	6,339,000.00	195,112,616.47	195,112,616.47	3078.0%	-188,773,616.47
056900300100	RMK College of Basic & Remedial Studies T/Wada	33,995,726.10	46,366,670.71	46,366,670.71	136.4%	-12,370,944.61
056901800100	Kano State Polytechnic	339,542,000.00	203,798,985.04	218,075,319.60	64.2%	121,466,680.40
056902100100	Dangote University of Science & Technology (Wudil)	656,960,000.00	1,551,000.00	65,678,547.99	10.0%	591,281,452.01
056902800100	Yusufu Maitama Sule University	893,958,944.77	4,265,745.00	24,801,282.73	2.8%	869,157,662.04
056902900100	Aminu School of Islamic Legal Studies	108,441,479.00	-	80,000,000.00	73.8%	28,441,479.00
056903000100	Audu Bako College of Agriculture Danbatta	73,750,000.00	27,980,012.00	27,980,012.00	37.9%	45,769,988.00
056903100100	Sa'adatu Rimi University Kano	1,144,062,602.00	-	-	0.0%	1,144,062,602.00
056905000100	Ghari College of Education & Preliminary Studies	12,750,000.00	-	-	0.0%	12,750,000.00
052100000000	Ministry of Health	13,557,215,966.66	1,926,644,444.77	2,580,544,530.77	19.0%	10,976,671,435.89
052100100100	Ministry of Health	2,377,479,190.00	47,343,500.06	551,618,700.06	23.2%	1,825,860,489.94
052100300100	H.M.B. (HQ and Zones)	560,645,000.00	124,659,320.00	274,284,206.00	48.9%	286,360,794.00
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	673,691,676.66	4,289,500.00	4,289,500.00	0.6%	669,402,176.66
052100400100	College of Nursing & Mid-Wifery Board	104,988,000.00	14,649,924.71	14,649,924.71	14.0%	90,338,075.29
052100400500	School of Post Basic Mid Wifery Gezawa	2,000,000.00	-	-	0.0%	2,000,000.00
052100400600	School of Nursing Madobi	2,000,000.00	-	-	0.0%	2,000,000.00
052100400700	School of Post Basic Anesthesia	2,000,000.00	-	-	0.0%	2,000,000.00
052102000100	School of Hygiene	2,000,000.00	-	-	0.0%	2,000,000.00
052103000100	School of Health Technology Bebeji	233,000,000.00	-	-	0.0%	233,000,000.00
052104000100	School Health Technology Kano	182,560,000.00	2,350,000.00	2,350,000.00	1.3%	180,210,000.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	1,108,187,220.00	-	-	0.0%	1,108,187,220.00
052100800100	CONTRIBUTORY HEALTH MGT	4,604,055,482.00	1,733,352,200.00	1,733,352,200.00	37.6%	2,870,703,282.00
052100900100	KHETFUND	3,695,876,962.00	-	-	0.0%	3,695,876,962.00
052101100100	Private Health Institutions Management Agency	8,732,436.00	-	-	0.0%	8,732,436.00

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
05350000000	Ministry of Environment & Climate Change	1,465,299,000.00	-	26,250,000.00	1.8%	1,439,049,000.00
053500100100	Ministry of Environment & Climate Change	29,299,000.00	-	26,250,000.00	89.6%	3,049,000.00
053500200100	Refuse Management & Sanitation Board (REMASAB)	10,000,000.00	-	-	0.0%	10,000,000.00
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	1,426,000,000.00	-	-	0.0%	1,426,000,000.00
05510000000	Ministry for Local Government	5,800,000,000.00	450,000,000.00	450,000,000.00	7.8%	5,350,000,000.00
055100100100	Ministry for Local Government	5,800,000,000.00	450,000,000.00	450,000,000.00	7.8%	5,350,000,000.00

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Kano State Government Budget Performance Report 2025 Q2 - Total Revenue by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
1	REVENUE	690,755,417,663.00	168,469,583,197.04	244,420,662,359.95	35.4%	446,334,755,303.05
11	GOVERNMENT SHARE OF FAAC	531,173,900,252.00	130,562,492,452.19	191,982,311,730.73	36.1%	339,191,588,521.27
1101	GOVERNMENT SHARE OF FAAC	531,173,900,252.00	130,562,492,452.19	191,982,311,730.73	36.1%	339,191,588,521.27
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	96,957,317,320.00	29,081,355,426.43	43,866,972,451.28	45.2%	53,090,344,868.72
11010101	STATUTORY ALLOCATION	96,957,317,320.00	29,081,355,426.43	43,866,972,451.28	45.2%	53,090,344,868.72
110102	STATE GOVERNMENT SHARE OF VAT	120,365,709,782.00	35,458,183,236.21	71,756,586,592.51	59.6%	48,609,123,189.49
11010201	SHARE OF VAT	120,365,709,782.00	35,458,183,236.21	71,756,586,592.51	59.6%	48,609,123,189.49
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	313,850,873,150.00	66,022,953,789.55	76,358,752,686.94	24.3%	237,492,120,463.06
11010303	EXCHANGE GAIN	69,022,479,255.00	1,718,271,544.61	5,708,832,752.49	8.3%	63,313,646,502.51
11010304	ECOLOGICAL FUND	1,806,038,423.00	1,246,884,746.05	1,246,884,746.05	69.0%	559,153,676.95
11010305	Electronic Money Transfer Levy (EMTL)	35,000,000,000.00	1,781,425,168.01	3,453,671,510.21	9.9%	31,546,328,489.79
11010313	STATE INFRASTRUCTURE & SECURITY	61,071,355,472.00	24,297,077,420.19	24,297,077,420.19	39.8%	36,774,278,051.81
11010314	SIGNATURE BONUS	45,000,000,000.00	-	-	0.0%	45,000,000,000.00
11010316	RECOVERY OF UNREMITTED OIL REVENUE (REFUND TO STATE GOVERNMENT)	92,951,000,000.00	10,000,000,000.00	10,000,000,000.00	10.8%	82,951,000,000.00
11010399	OTHER FAAC DISTRIBUTION	9,000,000,000.00	26,979,294,910.69	31,652,286,258.00	351.7%	-22,652,286,258.00
12	INDEPENDENT REVENUE	85,863,779,890.00	30,931,337,495.07	43,462,597,379.44	50.6%	42,401,182,510.56
1201	TAX REVENUE	59,613,590,158.99	23,468,531,010.17	33,404,129,370.00	56.0%	26,209,460,788.99
120101	PERSONAL TAXES	52,081,409,617.99	14,904,386,764.57	23,584,621,700.90	45.3%	28,496,787,917.09
12010101	PERSONAL TAXES (PAYE State)	3,461,969,143.20	438,900,962.82	1,015,895,820.02	29.3%	2,446,073,323.18
12010104	PERSONAL TAXES (PAYE Local Government)	3,589,457,915.33	-	598,242,985.89	16.7%	2,991,214,929.44
12010105	PAYE Federal Govt Establishments	10,500,000,000.00	-	1,750,000,000.00	16.7%	8,750,000,000.00
12010106	PAYE Org Private Sector	20,000,000,000.00	413,162,737.80	3,746,496,071.13	18.7%	16,253,503,928.87
12010107	PAYE Informal Sector	1,097,398,559.46	682,513,199.91	865,412,959.82	78.9%	231,985,599.64
12010108	Direct Assessment on Affluent/High Networth	9,000,000,000.00	-	1,500,000,000.00	16.7%	7,500,000,000.00
12010109	Direct Assessment on Mix-Income	-	12,948,019,398.28	12,948,019,398.28	-	12,948,019,398.28
12010110	Direct Assessment on Expatriates	2,000,000,000.00	-	333,333,333.33	16.7%	1,666,666,666.67
12010111	Direct Assessment on Informal/Presumptive	338,336,000.00	421,022,996.12	477,412,329.45	141.1%	-139,076,329.45
12010112	Tax Audit / Back Duty Recovery	2,094,248,000.00	767,469.64	349,808,802.97	16.7%	1,744,439,197.03
120103	OTHER TAXES	7,532,180,541.00	8,564,144,245.60	9,819,507,669.10	130.4%	-2,287,327,128.10
12010301	Capital Gains Tax (Individual) - General	577,399,000.00	547,650,778.02	643,883,944.69	111.5%	-66,484,944.69
12010302	Withholding Tax on Dividend	569,582,000.00	-	94,930,333.33	16.7%	474,651,666.67
12010303	Withholding Tax on Rent	878,591,000.00	233,176,646.48	379,608,479.81	43.2%	498,982,520.19
12010304	Withholding Tax on Bank Interest	1,575,365,000.00	-	262,560,833.33	16.7%	1,312,804,166.67
12010305	Withholding Tax on Directors Fees	164,420,000.00	-	27,403,333.33	16.7%	137,016,666.67
12010306	Withholding Tax on Contracts	1,542,784,000.00	-	257,130,666.67	16.7%	1,285,653,333.33
12010307	Withholding Tax on Professional fees	120,089,000.00	29,191,000.00	49,205,833.33	41.0%	70,883,166.67
12010308	withholding Tax on commission	342,665,000.00	-	57,110,833.33	16.7%	285,554,166.67
12010309	Withholding Tax On Royalties	7,500,000.00	1,617,926,426.02	1,619,176,426.02	21589.0%	-1,611,676,426.02
12010310	Withholding Tax on Management Fees	45,000,000.00	1,712,000.00	9,212,000.00	20.5%	35,788,000.00
12010311	Withholding tax on Consultancy	36,000,000.00	7,695,750.00	13,695,750.00	38.0%	22,304,250.00
12010312	Other Withholding Tax	5,000,000.00	6,080,402,970.08	6,081,236,303.41	121624.7%	-6,076,236,303.41
12010313	Consumption Tax	59,900,000.00	-	9,983,333.33	16.7%	49,916,666.67
12010314	Entertainment Tax	120,000,000.00	-	20,000,000.00	16.7%	100,000,000.00
12010317	Land use charges/ property Tax	-	43,575,675.00	43,575,675.00	-	-43,575,675.00
12010318	Excess Charges/Interest Recovery	661,219,541.00	2,813,000.00	113,016,256.83	17.1%	548,203,284.17
12010319	Stamp Duties	776,666,000.00	-	129,444,333.33	16.7%	647,221,666.67
12010323	Other Direct Taxes	50,000,000.00	-	8,333,333.33	16.7%	41,666,666.67

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
1202	NON-TAX REVENUE	26,250,189,731.01	7,462,806,484.90	10,058,468,009.43	38.3%	16,191,721,721.57
120201	LICENCES - GENERAL	2,671,971,000.00	2,568,657,422.90	2,978,573,063.57	111.5%	- 306,602,063.57
12020105	RADIO/TELEVISION STATION LICENSES	7,000,000.00	1,200,000.00	1,200,000.00	17.1%	5,800,000.00
12020121	HUNTING PERMITS	2,001,000.00	356,907,632.45	356,907,632.45	17836.5%	- 354,906,632.45
12020123	Vehicle hackney permit	21,633,000.00	2,561,250.00	6,166,750.00	28.5%	15,466,250.00
12020124	Conductor's badge	5,000,000.00	-	833,333.33	16.7%	4,166,666.67
12020129	CINEMATOGRAPH LICENSES	60,000,000.00	-	-	0.0%	60,000,000.00
12020131	MOTOR VEHICLE LICENSES	563,009,000.00	-	93,834,833.33	16.7%	469,174,166.67
12020132	DRIVERS' LICENSES	606,488,000.00	210,391,395.84	311,472,729.17	51.4%	295,015,270.83
12020134	PRIVATE SCHOOLS LICENSES	25,000,000.00	233,555.00	430,155.00	1.7%	24,569,845.00
12020135	Filling Station Licences	50,000,000.00	-	-	0.0%	50,000,000.00
12020136	HEALTH FACILITIES LICENSES	2,500,000.00	2,357,180.00	62,357,180.00	2494.3%	- 59,857,180.00
12020137	TRADE PERMIT LICENSES	160,000,000.00	3,450,000.00	7,983,333.33	5.0%	152,016,666.67
12020138	Hide & Skin Buyer Licences	10,000,000.00	17,694,800.00	17,694,800.00	176.9%	- 7,694,800.00
12020142	Taxi Registration	556,417,000.00	-	92,736,166.67	16.7%	463,680,833.33
12020143	Other Licences	143,823,000.00	12,807,900.00	43,385,774.00	30.2%	100,437,226.00
12020145	Vehicle Registration And Weighing Licences	65,000,000.00	10,750.00	10,844,083.33	16.7%	54,155,916.67
12020147	Driver's Badge/Permit	800,000.00	1,896,124,827.27	1,896,258,160.60	237032.3%	- 1,895,458,160.60
12020148	Kano State Transport (KSTR)	7,000,000.00	-	833,333.33	11.9%	6,166,666.67
12020149	Yellow Form Licences	7,400,000.00	62,084,132.34	63,317,465.67	855.6%	- 55,917,465.67
12020150	Road Worthiness	154,000,000.00	-	8,666,666.67	5.6%	145,333,333.33
12020152	GSM/ANTENNA PERMIT LICENCE	20,000,000.00	-	-	0.0%	20,000,000.00
12020155	Commercial Vehicle Registration Licences	100,000,000.00	-	-	0.0%	100,000,000.00
12020156	Tricycle Daily Operation Licence	100,000,000.00	-	-	0.0%	100,000,000.00
12020161	Heavy goods Vehicle permit	1,700,000.00	-	283,333.33	16.7%	1,416,666.67
12020162	Learners permit	3,200,000.00	2,834,000.00	3,367,333.33	105.2%	- 167,333.33
120204	FEES - GENERAL	11,716,512,521.11	4,424,355,059.34	5,488,874,412.95	46.8%	6,227,638,108.15
12020401	COURT FEES	28,159,000.00	-	-	0.0%	28,159,000.00
12020402	Renewal of Private Schools Registration	250,000,000.00	8,461,500.00	8,461,500.00	3.4%	241,538,500.00
12020403	Patent Medicine Licensing Fees	3,301,000.00	-	24,000,000.00	727.1%	- 20,699,000.00
12020408	FILMS CENSORSHIP/ PRODUCTION FEES	10,000,000.00	500,000.00	500,000.00	5.0%	9,500,000.00
12020414	ACCREDITATION FEES	77,000,000.00	-	-	0.0%	77,000,000.00
12020417	TENDER FEES	528,934,000.00	3,001,434,162.06	3,013,315,631.62	569.7%	- 2,484,381,631.62
12020418	FIRE SAFETY CERTIFICATE FEES	11,677,000.00	-	-	0.0%	11,677,000.00
12020420	ENVIRONMENTAL IMPACT ASSESSMENT FEES	14,351,000.00	-	-	0.0%	14,351,000.00
12020421	BILL BOARD ADVERTISEMENT FEES	193,982,263.62	-	-	0.0%	193,982,263.62
12020422	DEEDS REGISTRATION FEES	2,062,847,000.00	5,605,750.00	5,605,750.00	0.3%	2,057,241,250.00
12020423	SURVEY/ PLANNING/ BUILDING FEES	142,449,000.00	389,571,877.00	389,571,877.00	273.5%	- 247,122,877.00
12020427	ASSOCIATION FEES	221,134,000.00	203,798,985.04	203,798,985.04	92.2%	17,335,014.96
12020428	BIRTH & DEATH REGISTRATION FEES	15,560,000.00	-	73,800,000.00	474.3%	- 58,240,000.00
12020430	CHANGE OF OWNERSHIP FEES	34,800,000.00	-	-	0.0%	34,800,000.00
12020432	LAND USE FEES	40,330,000.00	-	-	0.0%	40,330,000.00
12020433	DEVELOPMENT LEVIES	3,159,879,890.00	182,278,539.61	232,461,872.94	7.4%	2,927,418,017.06
12020435	INSPECTION FEES	7,518,000.00	-	-	0.0%	7,518,000.00
12020437	STUDENT REGISTRATION FEES	1,591,664,215.91	25,068,750.00	57,818,576.26	3.6%	1,533,845,639.65
12020438	TUITION FEES	231,663,219.05	226,972,438.18	264,745,024.91	114.3%	- 33,081,805.86
12020440	PARKING FEES	31,150,000.00	339,965,562.21	339,965,562.21	1091.4%	- 308,815,562.21
12020441	APPLICATIONS FORMS & FEES	300,001,818.91	19,719,600.00	296,529,710.14	98.8%	3,472,108.77
12020443	Telecommunication Charges/ Fees	11,869,000.00	-	-	0.0%	11,869,000.00
12020444	Container/ Haulage Discharge Fees	30,460,000.00	-	4,166,666.67	13.7%	26,293,333.33
12020445	Specialised Vehicle Parking Fees	50,000,000.00	-	8,333,333.33	16.7%	41,666,666.67

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
12020446	Sand Dreging Fees	80,000,000.00	-	13,333,333.33	16.7%	66,666,666.67
12020448	BUILDING PLAN APPROVAL FEES	24,000,000.00	-	2,133,333.33	8.9%	21,866,666.67
12020450	Agricultural Product/Produce Sales Fees	145,596,000.00	5,614,403.00	55,693,003.00	38.3%	89,902,997.00
12020451	Animal Trade Levy	83,640,000.00	-	13,866,666.67	16.6%	69,773,333.33
12020452	PROCESSING FEES	236,447,500.00	4,025,000.00	394,348,666.67	166.8%	- 157,901,166.67
12020453	SURVEY FEES	3,800,000.00	-	-	0.0%	3,800,000.00
12020455	VALUATION FEES	8,500,000.00	-	-	0.0%	8,500,000.00
12020458	LEASE REGISTRATION	26,344,514.00	-	-	0.0%	26,344,514.00
12020465	LAND DEVELOPMENT FEES	14,412,000.00	-	28,900,000.00	200.5%	- 14,488,000.00
12020468	CONCENSSION FEES	700,000,000.00	-	-	0.0%	700,000,000.00
12020472	WAYBILL AND MANIFEST	170,709,103.62	-	-	0.0%	170,709,103.62
12020473	LAND CHARGES	10,000,000.00	-	-	0.0%	10,000,000.00
12020474	WATER RATE CHARGES	9,000,000.00	-	-	0.0%	9,000,000.00
12020475	BOREHOLE TEST CHARGES	2,000,000.00	-	-	0.0%	2,000,000.00
12020476	RE-CERTIFICATION	1,500,000.00	-	-	0.0%	1,500,000.00
12020478	Road Congestion Charges	100,000,000.00	2,974,929.74	19,641,596.41	19.6%	80,358,403.59
12020479	Registration of Business Premises	14,000,000.00	-	-	0.0%	14,000,000.00
12020480	Renewal of Business Premises	580,000,000.00	-	15,800,000.00	2.7%	564,200,000.00
12020482	OTHER FEES	457,832,996.00	8,363,562.50	22,083,323.43	4.8%	435,749,672.57
120205	FINES - GENERAL	352,536,000.00	-	38,916,666.67	11.0%	313,619,333.33
12020501	FINES/PENALTIES	252,536,000.00	-	38,916,666.67	15.4%	213,619,333.33
12020503	Park and Pay - Fines	100,000,000.00	-	-	0.0%	100,000,000.00
120206	SALES - GENERAL	6,838,590,164.23	101,447,136.06	1,098,238,913.65	16.1%	5,740,351,250.58
12020601	SALES OF JOURNAL & PUBLICATIONS	21,390,000.00	21,390,239.65	878,465,683.90	4106.9%	- 857,075,683.90
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	500,000.00	-	-	0.0%	500,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	366,725,000.00	23,931,679.75	71,414,679.75	19.5%	295,310,320.25
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	104,041,428.23	32,594,812.17	32,594,812.17	31.3%	71,446,616.06
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	2,034,031,736.00	-	-	0.0%	2,034,031,736.00
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	173,700,000.00	-	-	0.0%	173,700,000.00
12020610	PROCEEDS FROM SALES OF GOODS BY PUBLIC AUCTIONS	20,000,000.00	-	-	0.0%	20,000,000.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	14,202,000.00	-	50,000,000.00	352.1%	- 35,798,000.00
12020616	PROCEEDS FROM SALE OF FERTILIZERS	3,500,000,000.00	21,040,500.00	21,040,500.00	0.6%	3,478,959,500.00
12020617	OTHER SALES	404,000,000.00	238,000.00	9,138,000.00	2.3%	394,862,000.00
12020618	Vehicle Plate Number	200,000,000.00	2,251,904.49	35,585,237.82	17.8%	164,414,762.18
120207	EARNINGS -GENERAL	2,860,537,462.05	345,823,377.35	429,414,930.02	15.0%	2,431,122,532.03
12020701	EARNINGS FROM CONSULTANCY SERVICES	48,638,029.20	83,983,810.00	146,983,810.00	302.2%	- 98,345,780.80
12020702	EARNINGS FROM LABORATORY SERVICES	10,000,000.00	71,052,081.00	71,052,081.00	710.5%	- 61,052,081.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	234,568,000.00	992,000.00	992,000.00	0.4%	233,576,000.00
12020704	EARNINGS FROM THE USE OF GOVT. VEHICLES	2,400,000.00	-	-	0.0%	2,400,000.00
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	176,694,850.00	-	-	0.0%	176,694,850.00
12020707	EARNINGS FROM MEDICAL SERVICES	411,434,436.00	4,289,500.00	4,289,500.00	1.0%	407,144,936.00
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	3,800,000.00	-	-	0.0%	3,800,000.00
12020710	EARNINGS FROM GUEST HOUSES	1,000,000.00	-	-	0.0%	1,000,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	1,018,036,207.23	58,481,072.35	58,481,072.35	5.7%	959,555,134.88
12020712	EARNINGS FROM DRF SERVICE ACCOUNT	354,711,000.00	1,199,500.00	1,199,500.00	0.3%	353,511,500.00
12020715	EARNINGS FROM CATERING	15,500,000.00	-	-	0.0%	15,500,000.00
12020716	EARNINGS FROM ENT SERVICES	-	-	3,466,666.67	-	- 3,466,666.67
12020722	EARNING FROM ICU SERVICES	80,760,000.00	82,050,220.00	89,955,148.00	111.4%	- 9,195,148.00
12020724	EARNING FROM SCANNING SERVICES	12,480,000.00	-	-	0.0%	12,480,000.00
12020725	EARNING FROM MATUARY SERVICES	50,736,000.00	-	-	0.0%	50,736,000.00
12020726	EARNING FROM THEATRE SERCICES	17,522,000.00	-	-	0.0%	17,522,000.00
12020727	EARNING FROM SCBU SERVICES (SPECIAL CARE BABY UNIT)	141,336,000.00	-	-	0.0%	141,336,000.00
12020728	EARNING FROM CHANGE OF PURPOSE	350,000.00	1,814,000.00	1,814,000.00	518.3%	- 1,464,000.00
12020732	PATIENT ADMISSION SERVICE	3,864,000.00	41,794,600.00	43,394,600.00	1123.0%	- 39,530,600.00
12020735	EARNING FROM PUBLIC CONVENIENCES	45,509,103.62	-	6,319,958.00	13.9%	39,189,145.62
12020738	Wind sheild sticker	7,800,000.00	-	1,300,000.00	16.7%	6,500,000.00
12020799	OTHER EARNINGS	223,397,836.00	166,594.00	166,594.00	0.1%	223,231,242.00

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	200,398,480.00	-	-	0.0%	200,398,480.00
12020803	RENT ON GOVT BUILDINGS	200,398,480.00	-	-	0.0%	200,398,480.00
120209	RENT ON LAND & OTHERS - GENERAL	1,314,295,000.00	22,523,489.25	24,450,022.58	1.9%	1,289,844,977.42
12020901	RENT ON GOVT. LAND	105,825,000.00	-	-	0.0%	105,825,000.00
12020905	LEASE RENTAL	389,150,000.00	-	512,200.00	0.1%	388,637,800.00
12020906	RENTS ON GOVT. PROPERTIES	819,320,000.00	22,523,489.25	23,937,822.58	2.9%	795,382,177.42
120211	INVESTMENT INCOME	101,077,103.62	-	-	0.0%	101,077,103.62
12021102	DIVIDEND RECEIVED	30,368,000.00	-	-	0.0%	30,368,000.00
12021103	OTHER INVESTMENT INCOME	70,709,103.62	-	-	0.0%	70,709,103.62
120212	INTEREST EARNED	194,272,000.00	-	-	0.0%	194,272,000.00
12021210	BANK INTEREST	194,272,000.00	-	-	0.0%	194,272,000.00
13	AID AND GRANTS	27,848,370,710.66	2,183,352,200.00	4,183,352,200.00	15.0%	23,665,018,510.66
1301	AID	1,673,691,676.66	-	-	0.0%	1,673,691,676.66
130102	FOREIGN AIDS	1,673,691,676.66	-	-	0.0%	1,673,691,676.66
13010201	CURRENT FOREIGN AIDS	1,400,000,000.00	-	-	0.0%	1,400,000,000.00
13010202	CAPITAL FOREIGN AIDS	273,691,676.66	-	-	0.0%	273,691,676.66
1302	GRANTS	26,174,679,034.00	2,183,352,200.00	4,183,352,200.00	16.0%	21,991,326,834.00
130201	DOMESTIC GRANTS	20,145,751,814.00	2,183,352,200.00	4,183,352,200.00	20.8%	15,962,399,614.00
13020102	CAPITAL DOMESTIC GRANTS FROM FGN	5,730,819,370.00	-	2,000,000,000.00	34.9%	3,730,819,370.00
13020104	CAPITAL GRANT FROM LGAs	12,310,876,962.00	450,000,000.00	450,000,000.00	3.7%	11,860,876,962.00
13020106	CAPITAL GRANTS FROM OTHER SOURCES	2,104,055,482.00	1,733,352,200.00	1,733,352,200.00	82.4%	370,703,282.00
130202	FOREIGN GRANTS	6,028,927,220.00	-	-	0.0%	6,028,927,220.00
13020201	CURRENT FOREIGN GRANTS	36,210,000.00	-	-	0.0%	36,210,000.00
13020202	CAPITAL FOREIGN GRANTS	5,992,717,220.00	-	-	0.0%	5,992,717,220.00
14	CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	45,869,366,810.34	4,792,401,049.78	4,792,401,049.78	10.4%	41,076,965,760.56
1403	LOANS/ BORROWINGS RECEIPT	45,869,366,810.34	4,792,401,049.78	4,792,401,049.78	10.4%	41,076,965,760.56
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	250,000,000.00	1,265,566,690.00	1,265,566,690.00	506.2%	- 1,015,566,690.00
14030104	DOMESTIC LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISA	250,000,000.00	1,265,566,690.00	1,265,566,690.00	506.2%	- 1,015,566,690.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	45,619,366,810.34	3,526,834,359.78	3,526,834,359.78	7.7%	42,092,532,450.56
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIO	41,619,366,810.34	3,526,834,359.78	3,526,834,359.78	8.5%	38,092,532,450.56
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORG	4,000,000,000.00	-	-	0.0%	4,000,000,000.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2025 Q2 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	719,755,417,663.00	128,051,780,406.23	206,026,614,311.49	28.6%	513,728,803,351.50
01000000000	ADMINISTRATION SECTOR	91,896,755,537.41	30,756,623,086.93	47,585,878,578.50	51.8%	44,310,876,958.91
01110000000	Government House	44,506,509,179.22	17,712,052,959.33	28,844,282,522.29	64.8%	15,662,226,656.93
011100100100	Government House	18,462,425,000.00	3,651,277,612.52	5,179,850,500.54	28.1%	13,282,574,499.46
011100100200	Deputy Governor's Office	1,935,473,000.00	219,449,893.72	1,228,645,067.46	63.5%	706,827,932.54
011100800100	Kano State Emergency Relief & Rehabilitation Board	1,847,696,000.00	60,126,586.69	103,988,866.47	5.6%	1,743,707,133.53
011100900100	Guidance and Counselling Board	213,703,514.22	15,748,188.31	64,049,375.26	30.0%	149,654,138.96
011101100100	Public Complaint & Anti-Corruption Commission	923,284,000.00	520,214,722.72	593,780,855.40	64.3%	329,503,144.60
011101300100	Council Affairs Directorate	374,710,000.00	76,447,600.00	76,447,600.00	20.4%	298,262,400.00
011101400100	Community Re-orientation Council	1,775,010,000.00	4,426,525.00	4,426,525.00	0.2%	1,770,583,475.00
011103700100	Pilgrim Welfare Board	3,084,473,665.00	1,113,801,393.38	3,429,387,571.94	111.2%	- 344,913,906.94
011105700100	Research & Documentation Directorate	287,402,000.00	87,725,258.00	110,547,258.00	38.5%	176,854,742.00
011105800100	Protocol Directorate	5,506,011,000.00	6,271,008,943.62	10,684,924,158.81	194.1%	- 5,178,913,158.81
011105900100	Servicom Directorate	48,945,000.00	3,000,000.00	3,000,000.00	6.1%	45,945,000.00
011106000100	Kano state Liaison Office - Abuja	4,957,000.00	12,744,308.00	12,744,308.00	257.1%	- 7,787,308.00
011106000200	Kano state Liaison Office - Lagos	4,526,000.00	500,000.00	500,000.00	11.0%	4,026,000.00
011106000300	Kano state Liaison Office - Kaduna	9,250,000.00	-	-	0.0%	9,250,000.00
011106400100	Kano State Bureau of Statistics	1,614,113,000.00	41,279,048.43	53,523,096.87	3.3%	1,560,589,903.13
011105600100	Special Duties Directorate	305,938,000.00	211,905,000.00	243,312,500.00	79.5%	62,625,500.00
011105500100	Special Services Directorate	4,132,999,000.00	4,408,376,129.79	5,033,772,812.83	121.8%	- 900,773,812.83
011105500200	Kano State Cooperate Security Directorate	3,975,593,000.00	1,014,021,749.14	2,021,382,025.71	50.8%	1,954,210,974.29
01120000000	House of Assembly	11,370,850,000.00	2,211,623,027.07	3,783,031,099.54	33.3%	7,587,818,900.46
011200300100	House of Assembly	10,179,303,000.00	2,203,157,040.16	3,774,199,125.71	37.1%	6,405,103,874.29
011200300200	Office of RT Hon Speakers Office	140,000,000.00	-	-	0.0%	140,000,000.00
011200300300	Office of RT Hon Deputy Speakers Office	100,000,000.00	-	-	0.0%	100,000,000.00
011200300400	Office of the Majority Leader	100,000,000.00	-	-	0.0%	100,000,000.00
011200300500	Office of the Minority Leader	80,000,000.00	-	-	0.0%	80,000,000.00
011200300600	Public Account Committee	174,626,000.00	2,465,986.92	2,831,973.83	1.6%	171,794,026.17
011200300700	Office of the Chief Whip	82,821,000.00	-	-	0.0%	82,821,000.00
011200400100	Assembly Service Commission	514,100,000.00	6,000,000.00	6,000,000.00	1.2%	508,100,000.00
01610000000	Office of Secretary to State Government	11,851,287,000.00	4,657,524,178.31	6,963,992,390.40	58.8%	4,887,294,609.60
016100100200	Admin & General Services	5,898,526,000.00	3,123,455,568.79	4,139,524,864.19	70.2%	1,759,001,135.81
016100200100	Research Evaluation & Political Affairs Directorate	5,952,761,000.00	1,534,068,609.52	2,824,467,526.21	47.4%	3,128,293,473.79
01230000000	Min. of Information & Internal Affairs	6,828,010,691.99	533,497,580.54	1,203,640,407.52	17.6%	5,624,370,284.47
012300100100	Min. of Information & Internal Affairs	1,799,552,953.00	349,798,815.19	885,083,946.75	49.2%	914,469,006.25
012300200100	Abubakar Rimi Television Corporation	953,683,458.99	18,006,541.96	63,311,672.21	6.6%	890,371,786.78
012300300100	Kano State Radio Corporation	948,980,280.00	52,300,290.27	105,140,649.40	11.1%	843,839,630.60
012300400100	Government Printing Press	1,776,561,000.00	82,257,333.24	110,693,055.89	6.2%	1,665,867,944.11
012300500100	Triumph Publishing Company	844,548,000.00	-	-	0.0%	844,548,000.00
012300700100	Kano State Censorship Board	504,685,000.00	31,134,599.88	39,411,083.27	7.8%	465,273,916.73
01250000000	Office of the Head of Civil Service	5,960,524,548.08	5,225,786,996.09	5,971,997,548.49	100.2%	- 11,473,000.41
012500100100	Office of the Head of Civil Service	493,796,000.00	-	48,225,500.00	9.8%	445,570,500.00
012500100200	Establishment department	3,159,494,000.00	684,166,228.67	1,366,097,018.77	43.2%	1,793,396,981.23
012500100300	Human Resources and Service Improvement	18,000,000.00	-	-	0.0%	18,000,000.00
012500100400	Salary and wages Directorate	18,000,000.00	1,500,000.00	1,500,000.00	8.3%	16,500,000.00
012500800100	Pension Fund Trustees	2,231,668,548.08	4,534,094,955.44	4,547,139,313.21	203.8%	- 2,315,470,765.13
012501000100	Kano State Computer Centre	39,566,000.00	6,025,811.97	9,035,716.52	22.8%	30,530,283.48
01400000000	Office of the Auditor General	822,477,000.00	113,821,742.81	234,845,083.31	28.6%	587,631,916.69
014000100100	Office of the Auditor General (State)	501,096,000.00	59,211,494.41	119,243,861.84	23.8%	381,852,138.16
014000200100	Local Government Audit	321,381,000.00	54,610,248.41	115,601,221.48	36.0%	205,779,778.52
01470000000	Civil Service Commission	263,944,000.00	19,324,310.59	31,585,471.96	12.0%	232,358,528.04
014700100100	Civil Service Commission	263,944,000.00	19,324,310.59	31,585,471.96	12.0%	232,358,528.04
01480000000	Kano State Ind. Elect. Comm.	134,277,000.00	23,534,180.34	27,825,860.67	20.7%	106,451,139.33
014800100100	Kano State Ind. Elect. Comm.	134,277,000.00	23,534,180.34	27,825,860.67	20.7%	106,451,139.33

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
01700000000	Ministry for Special Duties	1,765,500,000.00	25,041,000.00	38,253,000.00	2.2%	1,727,247,000.00
017000100100	Ministry for Special Duties	1,765,500,000.00	25,041,000.00	38,253,000.00	2.2%	1,727,247,000.00
01770000000	Ministry of Religious Affairs	5,789,315,524.86	151,881,414.91	288,778,830.21	5.0%	5,500,536,694.65
017700100100	Ministry of Religious Affairs	344,750,000.00	29,240,000.00	43,210,000.00	12.5%	301,540,000.00
017700100200	Kano State Zakkat Commission	720,085,254.00	2,477,555.09	3,955,110.18	0.5%	716,130,143.82
017700100300	Kano State Hisbah Commission	4,238,340,960.00	96,606,101.34	194,347,899.84	4.6%	4,043,993,060.16
017700100400	Kano Sharia Commission	425,139,310.86	23,557,758.48	47,265,820.19	11.1%	377,873,490.67
017700100500	Kano State Agency for Evacuation & Repatriation of Street Beggars	61,000,000.00	-	-	0.0%	61,000,000.00
01800000000	Ministry of Public Procurement Project Monitoring and Evaluation	1,181,810,593.26	26,057,296.94	141,167,964.10	11.9%	1,040,642,629.15
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	1,181,810,593.26	26,057,296.94	141,167,964.10	11.9%	1,040,642,629.15
01240000000	Ministry of Internal Security & Special Services	1,422,250,000.00	56,478,400.00	56,478,400.00	4.0%	1,365,771,600.00
012400100100	Ministry of Internal Security & Special Services	1,422,250,000.00	56,478,400.00	56,478,400.00	4.0%	1,365,771,600.00
02000000000	Economic Sector	263,080,527,422.79	49,047,563,592.87	83,104,187,004.60	31.6%	179,976,340,418.19
02150000000	Ministry of Agric. & Natural Resources	22,953,814,821.23	1,714,370,890.88	2,496,776,905.50	10.9%	20,457,037,915.73
021500100100	Ministry of Agric. & Natural Resources	11,120,513,816.03	1,181,970,924.43	1,477,594,045.32	13.3%	9,642,919,770.71
021511400100	KNARDA	10,248,441,005.20	514,154,449.24	982,515,343.39	9.6%	9,265,925,661.81
021511600100	KASCO	1,584,860,000.00	18,245,517.22	36,667,516.79	2.3%	1,548,192,483.21
02200000000	Ministry of Finance	31,700,392,000.00	8,876,342,296.48	15,726,029,614.02	49.6%	15,974,362,385.98
022000100100	Ministry of Finance	2,031,006,000.00	724,118,075.71	1,022,833,643.17	50.4%	1,008,172,356.83
022000700100	Office of the Accountant General	18,698,805,000.00	7,586,888,934.51	13,691,101,398.33	73.2%	5,007,703,601.67
022001300100	Debt Management	406,484,000.00	1,500,000.00	1,500,000.00	0.4%	404,984,000.00
022000800100	Kano State Internal Revenue Services	5,800,937,000.00	562,335,286.26	1,006,405,572.52	17.3%	4,794,531,427.48
022000900100	Kano State Investment Promotion Agency	4,763,160,000.00	1,500,000.00	4,189,000.00	0.1%	4,758,971,000.00
02220000000	Ministry of Commerce & Investment	3,530,485,000.00	187,716,091.50	296,217,815.42	8.4%	3,234,267,184.58
022200100100	Ministry of Commerce & Investment	1,123,901,000.00	143,824,872.94	236,308,883.83	21.0%	887,592,116.17
022200200100	Kantin Kwari Market	222,000,000.00	-	-	0.0%	222,000,000.00
022200300100	Kano state Consumer Protection Agency	631,360,000.00	5,375,000.00	5,375,000.00	0.9%	625,985,000.00
022200400100	Abubakar Rimi Market	497,872,000.00	-	-	0.0%	497,872,000.00
022200500100	Tourism Management Board	1,037,572,000.00	19,742,602.57	35,760,315.59	3.4%	1,001,811,684.41
022200600100	Cottage Trade and Street Hawking	17,780,000.00	18,773,616.00	18,773,616.00	105.6%	- 993,616.00
02280000000	Ministry for Science Technology & Innovation	6,010,000,252.59	108,235,572.90	148,680,725.56	2.5%	5,861,319,527.03
022800100100	Ministry for Science Technology & Innovation	5,278,803,293.93	108,235,572.90	148,680,725.56	2.8%	5,130,122,568.37
022800200100	Kano State Data Centre	350,866,842.04	-	-	0.0%	350,866,842.04
022800300100	Kano State ICT Park	28,551,000.00	-	-	0.0%	28,551,000.00
022800400100	Kano State Information Technology Development Agency (KASITDA)	26,568,000.00	-	-	0.0%	26,568,000.00
022800500100	Kano State Institute for information Technology Kura	325,211,116.62	-	-	0.0%	325,211,116.62
02340000000	Ministry of Works & Housing	104,513,444,513.42	27,728,557,635.14	37,470,170,679.98	35.9%	67,043,273,833.44
023400100100	Ministry of Works & Housing	95,822,384,214.04	26,841,013,059.07	36,128,724,339.59	37.7%	59,693,659,874.44
023400200100	Housing Corporation	2,982,240,299.39	-	1,783,042.70	0.1%	2,980,457,256.69
023400400100	Kano State Road Maintenance Agency (KARMA)	3,879,010,000.00	522,761,390.56	563,363,116.95	14.5%	3,315,646,883.05
023403900100	Kano State Fire Service	1,829,810,000.00	364,783,185.51	776,300,180.73	42.4%	1,053,509,819.27
02360000000	Ministry of Tourism & Culture	2,808,368,049.05	280,107,028.79	372,281,654.38	13.3%	2,436,086,394.67
023600100100	Ministry of Tourism & Culture	517,600,000.00	44,030,000.00	52,633,200.00	10.2%	464,966,800.00
023600300100	History & Culture Bureau	1,410,598,000.00	185,790,370.72	233,208,951.65	16.5%	1,177,389,048.35
023605400100	Zoological & Wild Life Mgt. Agency	880,170,049.05	50,286,658.07	86,439,502.73	9.8%	793,730,546.32
02380000000	Ministry of Planning & Budget	15,337,592,130.00	505,555,421.64	524,558,428.61	3.4%	14,813,033,701.39
023800100100	Ministry of Planning & Budget	15,337,592,130.00	505,555,421.64	524,558,428.61	3.4%	14,813,033,701.39
02520000000	Ministry of Water Resources	17,724,972,612.50	3,183,158,315.45	4,434,367,402.98	25.0%	13,290,605,209.52
025200100100	Ministry of Water Resources	9,543,667,000.00	3,151,761,425.45	4,402,970,512.98	46.1%	5,140,696,487.02
025210100100	Kano State Water Board	7,478,305,612.50	1,500,000.00	1,500,000.00	0.0%	7,476,805,612.50
025210600100	WRECA	703,000,000.00	29,896,890.00	29,896,890.00	4.3%	673,103,110.00
02600000000	Ministry of Land and Physical Planning	28,690,374,676.00	4,489,706,880.69	18,557,843,429.19	64.7%	10,132,531,246.81
026000100100	Ministry of Land and Physical Planning	22,807,147,676.00	4,202,215,272.23	17,733,304,626.78	77.8%	5,073,843,049.22
026005600100	Geography Information System Department	70,100,000.00	2,100,000.00	2,100,000.00	3.0%	68,000,000.00
026005800100	Kano State Urban Planning & Development Authority	5,813,127,000.00	285,391,608.46	822,438,802.41	14.1%	4,990,688,197.59
02630000000	Ministry of Rural & Community Development	15,404,074,496.55	1,553,887,551.96	1,640,142,119.04	10.6%	13,763,932,377.51
026300100100	Ministry of Rural & Community Development	3,681,400,000.00	1,334,823,310.99	1,375,740,925.73	37.4%	2,305,659,074.27
026300200100	RAMPS Directorate	6,804,576,953.30	1,500,000.00	1,500,000.00	0.0%	6,803,076,953.30
026300300100	Rural Electrification Board	2,144,370,508.00	153,979,038.62	187,668,337.04	8.8%	1,956,702,170.96
026300700100	RUWASA	2,773,727,035.25	63,585,202.35	75,232,856.27	2.7%	2,698,494,178.98

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022900000000	Ministry of Transport	13,328,155,000.00	332,456,407.43	1,347,688,729.92	10.1%	11,980,466,270.08
022900100100	Ministry of Transport	5,654,860,000.00	60,757,076.00	60,757,076.00	1.1%	5,594,102,924.00
022900300100	Kano State Transport Authority	1,132,539,000.00	30,312,066.43	66,407,132.85	5.9%	1,066,131,867.15
022900400100	Kano State Road Transport Agency (KAROTA)	4,350,542,000.00	241,387,265.00	1,220,524,521.07	28.1%	3,130,017,478.93
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	1,945,214,000.00	-	-	0.0%	1,945,214,000.00
022900600100	Kano State Permissible Weight and Weight Bridges	245,000,000.00	-	-	0.0%	245,000,000.00
023300000000	Ministry of Solid & Mineral Resources	578,853,871.45	12,767,500.00	12,767,500.00	2.2%	566,086,371.45
023300100100	Ministry of Solid & Mineral Resources	578,853,871.45	12,767,500.00	12,767,500.00	2.2%	566,086,371.45
023100000000	Ministry of Power and Sustainable Energy	500,000,000.00	74,702,000.00	76,662,000.00	15.3%	423,338,000.00
023100100100	Ministry of Power and Sustainable Energy	500,000,000.00	74,702,000.00	76,662,000.00	15.3%	423,338,000.00
030000000000	Law and Justice Sector	19,470,898,026.06	2,395,730,179.13	5,348,995,269.98	27.5%	14,121,902,756.08
031800000000	Judicial Service Commission	15,934,586,026.06	1,933,064,509.63	3,591,862,046.22	22.5%	12,342,723,979.84
031801100100	Judicial Service Commission	528,266,000.00	66,668,119.06	222,493,265.12	42.1%	305,772,734.88
031805100100	High Court of Justice	8,059,406,322.99	962,068,409.59	1,656,763,089.88	20.6%	6,402,643,233.11
031806100100	Multi-Door Court House	1,050,534,000.00	253,140,302.74	372,180,563.58	35.4%	678,353,436.42
031805300100	Sharia Court of Appeal	6,296,379,703.07	651,187,678.24	1,340,425,127.64	21.3%	4,955,954,575.43
032600000000	Ministry of Justice	3,536,312,000.00	462,665,669.50	1,757,133,223.76	49.7%	1,779,178,776.24
032600100100	Ministry of Justice	2,851,659,000.00	456,553,258.00	1,746,085,180.98	61.2%	1,105,573,819.02
032600200100	Law Reform Commission	672,653,000.00	6,112,411.50	11,048,042.78	1.6%	661,604,957.22
032600300100	Justice Sector Reform Team	12,000,000.00	-	-	0.0%	12,000,000.00
050000000000	Social Services Sector	345,307,236,676.73	45,851,863,547.30	69,987,553,458.40	20.3%	275,319,683,218.33
051300000000	Ministry of Youths and Sports	9,267,178,000.00	975,655,839.37	1,349,471,342.26	14.6%	7,917,706,657.74
051300100100	Ministry of Youths and Sports	8,816,112,000.00	434,484,050.00	571,935,550.00	9.8%	5,244,176,450.00
051305100100	Youth Development Directorate	1,657,386,000.00	285,870,823.15	303,347,673.53	18.3%	1,354,038,326.47
051305500100	Kano State Sports Commission	964,485,000.00	74,461,596.32	148,233,093.82	15.4%	816,251,906.18
051305600100	Kano Pillars Football Club	829,195,000.00	180,839,369.91	325,955,024.91	39.3%	503,239,975.09
051400000000	Ministry of Women Affairs, Children & Disable	5,207,725,000.00	220,089,479.87	421,970,270.32	8.1%	4,785,754,729.68
051400100100	Ministry of Women Affairs, Children & Disable	5,207,725,000.00	220,089,479.87	421,970,270.32	8.1%	4,785,754,729.68
051700000000	Ministry of Education	119,162,181,204.16	26,193,999,030.30	36,694,720,709.84	30.8%	82,467,460,494.32
051700100100	Ministry of Education	43,749,887,299.36	12,568,976,332.62	13,003,190,581.76	29.7%	30,746,696,717.60
051700300100	SUBEB	17,043,845,663.42	4,219,204,059.37	4,941,645,766.99	29.0%	12,102,199,896.43
051700400100	Kano State Educational Development Support	46,000,000.00	1,500,000.00	1,500,000.00	3.3%	44,500,000.00
051700800100	Kano State library Board	713,331,965.24	57,090,940.90	113,937,695.27	16.0%	599,394,269.97
051701000100	Agency for Mass Education	1,444,172,674.19	145,863,139.01	291,859,015.08	20.2%	1,152,313,659.11
051701500100	Science & Technical Schools Board	7,554,138,598.43	1,075,430,745.09	2,123,049,000.61	28.1%	5,431,089,597.82
051701600100	Kano State Private And Voluntary Inst Board	131,947,356.00	4,500,000.00	4,500,000.00	3.4%	127,447,356.00
051702600100	Senior Secondary Schools Mgt. Board	47,428,704,129.23	8,097,822,407.54	16,170,215,838.61	34.1%	31,258,488,290.62
051702700100	Kano State Islamic & Qur'anic School Board	1,050,153,518.29	23,611,405.76	44,822,811.52	4.3%	1,005,330,706.77
056900000000	Ministry for Higher Education	80,772,427,264.12	5,203,599,698.40	10,663,027,780.46	13.2%	70,109,399,483.66
056900100100	Ministry for Higher Education	2,160,066,000.00	44,532,242.82	112,180,527.90	5.2%	2,047,885,472.10
056900200100	College of Education & Preliminary Studies	4,791,202,879.00	383,860,248.87	686,366,383.85	14.3%	4,104,836,495.15
056900300100	RMK College of Basic & Remedial Studies T/Wada	2,511,319,000.00	182,332,934.60	182,332,934.60	7.3%	2,328,986,065.40
056901800100	Kano State Polytechnic	5,206,336,502.53	1,128,169,623.36	2,071,913,615.59	39.8%	3,134,422,886.94
056902100100	Dangote University of Science & Technology (Wudil)	9,343,106,000.00	505,000,000.00	2,037,229,190.40	21.8%	7,305,876,809.60
056902800100	Yusufu Maitama Sule University	14,680,949,793.27	1,096,283,401.32	2,541,910,064.26	17.3%	12,139,039,729.01
056902900100	Aminu School of Islamic Legal Studies	4,336,402,285.52	74,522,651.03	359,452,977.80	8.3%	3,976,949,307.72
056903000100	Audu Bako College of Agriculture Danbatta	2,209,306,150.80	388,902,515.60	595,670,007.95	27.0%	1,613,636,142.85
056903100100	Sa'adatu Rimi University Kano	10,222,425,000.00	1,126,135,450.60	1,420,703,050.91	13.9%	8,801,721,949.09
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	26,120,000.00	1,500,000.00	1,500,000.00	5.7%	24,620,000.00
056903400100	Kano Fisheries Academy Bagauda Bebeji	16,770,000.00	1,500,000.00	1,500,000.00	8.9%	15,270,000.00
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	620,020,000.00	1,500,000.00	1,500,000.00	0.2%	618,520,000.00
056903700100	Kano State Corporate Security Training Academy Gabasawa	547,820,000.00	-	181,210,864.03	33.1%	366,609,135.97
056903900100	Kano Film Academy	17,113,000.00	1,500,000.00	1,500,000.00	8.8%	15,613,000.00
056904000100	Kano Sport Academy Karfi	598,020,000.00	97,391,513.00	97,391,513.00	16.3%	500,628,487.00
056904100100	Kano State Driving Academy	374,700,000.00	1,500,000.00	1,500,000.00	0.4%	373,200,000.00
056904500100	Kano State Livestock Academy Bagauda	427,020,000.00	83,829,358.78	265,115,815.88	62.1%	161,904,184.12
056904600100	Kano State Development Journalism Academy Tarauni	17,570,000.00	1,700,000.00	1,700,000.00	9.7%	15,870,000.00
056904800100	Kano State Scholarship Board	19,027,399,653.00	12,348,603.93	22,896,174.01	0.1%	19,004,503,478.99
056905000100	Ghari College of Education & Preliminary Studies	3,638,761,000.00	70,591,154.49	79,454,660.29	2.2%	3,559,306,339.71

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
052100000000	Ministry of Health	109,263,061,129.98	9,482,367,812.69	16,772,859,900.32	15.4%	92,490,201,229.66
052100100100	Ministry of Health	44,754,511,456.78	2,770,862,723.85	3,861,074,986.83	8.6%	40,893,436,469.95
052100300100	H.M.B. (HQ and Zones)	35,472,177,750.00	6,577,304,905.75	12,561,087,101.40	35.4%	22,911,090,648.60
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	1,414,953,824.60	-	43,825,000.00	3.1%	1,371,128,824.60
052100400100	College of Nursing & Mid-Wifery Board	140,355,000.00	2,500,000.00	2,500,000.00	1.8%	137,855,000.00
052100400200	School of Nursing Kano	12,520,000.00	1,500,000.00	2,000,000.00	16.0%	10,520,000.00
052100400300	School of Basic Mid Wifery Kano	25,620,000.00	1,500,000.00	1,500,000.00	5.9%	24,120,000.00
052100400400	School of Basic Mid Wifery Dambatta	22,100,000.00	1,500,000.00	1,500,000.00	6.8%	20,600,000.00
052100400500	School of Post Basic Mid Wifery Gezawa	12,920,000.00	1,500,000.00	1,700,000.00	13.2%	11,220,000.00
052100400600	School of Nursing Madobi	34,300,000.00	1,500,000.00	1,500,000.00	4.4%	32,800,000.00
052100400700	School of Post Basic Anesthesia	13,750,000.00	1,500,000.00	1,700,000.00	12.4%	12,050,000.00
052100400800	School of Basic Mid Wifery Gwarzo	25,620,000.00	1,500,000.00	1,700,000.00	6.6%	23,920,000.00
052101000100	KANO STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY HEAD QUARTER	43,288,000.00	900,000.00	900,000.00	2.1%	42,388,000.00
052102000100	School of Hygiene	6,250,000.00	-	-	0.0%	6,250,000.00
052103000100	School of Health Technology Bebeji	25,238,000.00	2,400,000.00	2,400,000.00	9.5%	22,838,000.00
052104000100	School Health Technology Kano	101,500,000.00	1,500,000.00	1,500,000.00	1.5%	100,000,000.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	11,409,260,945.55	112,500,183.08	284,072,812.10	2.5%	11,125,188,133.45
052100600100	State Agency for Control of Aids	1,036,077,183.00	1,500,000.00	1,500,000.00	0.1%	1,034,577,183.00
052100800100	CONTRIBUTORY HEALTH MGT	8,749,420,180.48	-	-	0.0%	8,749,420,180.48
052100900100	KHETFUND	4,089,279,000.00	-	-	0.0%	4,089,279,000.00
052101100100	Private Health Institutions Management Agency	220,969,250.00	1,500,000.00	1,500,000.00	0.7%	219,469,250.00
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Agency)	1,652,950,539.57	900,000.00	900,000.00	0.1%	1,652,050,539.57
053500000000	Ministry of Environment & Climate Change	15,973,154,078.47	3,722,344,727.29	3,964,086,182.48	24.8%	12,009,067,895.99
053500100100	Ministry of Environment & Climate Change	7,286,739,078.47	2,669,583,508.22	2,865,857,404.21	39.3%	4,420,881,674.26
053500200100	Refuse Management & Sanitation Board (REMASAB)	4,079,038,000.00	52,441,108.72	74,937,024.29	1.8%	4,004,100,975.71
053500300100	Kano State Afforestation Project (KNAP)	699,716,000.00	9,842,001.07	19,423,936.44	2.8%	680,292,063.56
053500500100	Kano State Sustainable Projects	903,776,000.00	4,678,208.27	7,856,416.54	0.9%	895,919,583.46
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	2,798,400,000.00	981,753,901.00	981,753,901.00	35.1%	1,816,646,099.00
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	205,485,000.00	4,046,000.00	14,257,500.00	6.9%	191,227,500.00
055100000000	Ministry for Local Government	1,854,853,000.00	30,806,959.39	83,781,272.72	4.5%	1,771,071,727.28
055100100100	Ministry for Local Government	1,731,030,000.00	29,801,282.30	81,769,918.55	4.7%	1,649,260,081.45
055100200100	Chieftancy Affairs	3,823,000.00	1,005,677.09	2,011,354.18	52.6%	1,811,645.82
055100300100	Kano Emirate Council	30,000,000.00	-	-	0.0%	30,000,000.00
055100500100	Gaya Emirate Council	30,000,000.00	-	-	0.0%	30,000,000.00
055100600100	Karaye Emirate Council	30,000,000.00	-	-	0.0%	30,000,000.00
055100700100	Rano Emirate Council	30,000,000.00	-	-	0.0%	30,000,000.00
054400000000	Ministry of Humanitarian & Poverty Alleviation	3,806,657,000.00	23,000,000.00	37,636,000.00	1.0%	3,769,021,000.00
054400100100	Ministry of Humanitarian & Poverty Alleviation	3,806,657,000.00	23,000,000.00	37,636,000.00	1.0%	3,769,021,000.00

Table 5: Personnel Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	150,996,352,990.82	77,495,172,492.53	56,934,416,879.57	37.7%	94,061,936,111.25
01000000000	ADMINISTRATION SECTOR	17,002,086,000.00	3,376,592,774.39	6,695,773,224.95	39.4%	10,306,312,775.05
01110000000	Government House	4,409,136,000.00	1,208,694,240.33	2,414,870,878.55	54.8%	1,994,265,121.45
011100100100	Government House	139,002,000.00	36,396,738.52	72,793,477.04	52.4%	66,208,522.96
011100100200	Deputy Governor's Office	55,903,000.00	15,260,393.72	30,675,967.46	54.9%	25,227,032.54
011100800100	Kano State Emergency Relief & Rehabilitation Board	214,003,000.00	43,026,586.69	86,888,866.47	40.6%	127,114,133.53
011100900100	Guidance and Counselling Board	26,153,000.00	5,678,188.31	11,687,375.26	44.7%	14,465,624.74
011101100100	Public Complaint & Anti-Corruption Commission	230,610,000.00	52,673,128.72	105,319,261.40	45.7%	125,290,738.60
011103700100	Pilgrim Welfare Board	88,975,000.00	13,299,336.38	27,571,244.70	31.0%	61,403,755.30
011105800100	Protocol Directorate	31,119,000.00	8,297,955.62	16,538,765.81	53.1%	14,580,234.19
011106400100	Kano State Bureau of Statistics	63,339,000.00	12,244,048.43	24,488,096.87	38.7%	38,850,903.13
011105500100	Special Services Directorate	40,339,000.00	9,296,114.79	19,025,797.83	47.2%	21,313,202.17
011105500200	Kano State Cooperate Security Directorate	3,519,693,000.00	1,012,521,749.14	2,019,882,025.71	57.4%	1,499,810,974.29
01120000000	House of Assembly	1,368,269,000.00	213,304,177.07	427,856,574.54	31.3%	940,412,425.46
011200300100	House of Assembly	1,367,048,000.00	212,938,190.16	427,124,600.71	31.2%	939,923,399.29
011200300600	Public Account Committee	1,221,000.00	365,986.92	731,973.83	59.9%	489,026.17
01610000000	Office of Secretary to State Government	5,216,527,000.00	797,771,259.69	1,496,240,683.52	28.7%	3,720,286,316.48
016100100200	Admin & General Services	53,766,000.00	12,255,059.17	25,160,566.31	46.8%	28,605,433.69
016100200100	Research Evaluation & Political Affairs Directorate	5,162,761,000.00	785,516,200.52	1,471,080,117.21	28.5%	3,691,680,882.79
01230000000	Min. of Information & Internal Affairs	1,274,256,000.00	209,474,049.62	454,253,587.97	35.6%	820,002,412.03
012300100100	Min. of Information & Internal Affairs	589,606,000.00	110,895,183.19	226,121,026.12	38.4%	363,484,973.88
012300200100	Abubakar Rimi Television Corporation	229,135,000.00	15,006,541.96	60,311,672.21	26.3%	168,823,327.79
012300300100	Kano State Radio Corporation	275,869,000.00	52,300,290.27	105,140,649.40	38.1%	170,728,350.60
012300400100	Government Printing Press	115,161,000.00	22,609,434.32	45,741,156.97	39.7%	69,419,843.03
012300500100	Triumph Publishing Company	28,000,000.00	-	-	0.0%	28,000,000.00
012300700100	Kano State Censorship Board	36,485,000.00	8,662,599.88	16,939,083.27	46.4%	19,545,916.73
01250000000	Office of the Head of Civil Service	3,229,112,000.00	699,852,602.09	1,397,337,654.49	43.3%	1,831,774,345.51
012500100200	Establishment department	3,159,494,000.00	684,166,228.67	1,366,097,018.77	43.2%	1,793,396,981.23
012500800100	Pension Fund Trustees	56,052,000.00	12,660,561.44	25,204,919.21	45.0%	30,847,080.79
012501000100	Kano State Computer Centre	13,566,000.00	3,025,811.97	6,035,716.52	44.5%	7,530,283.48
01400000000	Office of the Auditor General	588,670,000.00	109,771,742.81	230,795,083.31	39.2%	357,874,916.69
014000100100	Office of the Auditor General (State)	299,289,000.00	56,961,494.41	116,993,861.84	39.1%	182,295,138.16
014000200100	Local Government Audit	289,381,000.00	52,810,248.41	113,801,221.48	39.3%	175,579,778.52
01470000000	Civil Service Commission	35,244,000.00	7,734,310.59	14,735,471.96	41.8%	20,508,528.04
014700100100	Civil Service Commission	35,244,000.00	7,734,310.59	14,735,471.96	41.8%	20,508,528.04
01480000000	Kano State Ind. Elect. Comm.	26,973,000.00	4,291,680.34	8,583,360.67	31.8%	18,389,639.33
014800100100	Kano State Ind. Elect. Comm.	26,973,000.00	4,291,680.34	8,583,360.67	31.8%	18,389,639.33
01770000000	Ministry of Religious Affairs	763,636,000.00	108,641,414.91	217,528,830.21	28.5%	546,107,169.79
017700100200	Kano State Zakkat Commission	6,698,000.00	1,477,555.09	2,955,110.18	44.1%	3,742,889.82
017700100300	Kano State Hisbah Commission	630,326,000.00	83,606,101.34	167,307,899.84	26.5%	463,018,100.16
017700100400	Kano Sharia Commission	126,612,000.00	23,557,758.48	47,265,820.19	37.3%	79,346,179.81
01800000000	Ministry of Public Procurement Project Monitoring and Evaluation	90,263,000.00	17,057,296.94	33,571,099.72	37.2%	56,691,900.27
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	90,263,000.00	17,057,296.94	33,571,099.72	37.2%	56,691,900.27
02000000000	Economic Sector	16,670,669,452.39	2,621,710,276.03	5,832,699,072.39	35.0%	10,837,970,380.00
02150000000	Ministry of Agric. & Natural Resources	3,985,438,000.00	705,884,088.88	1,375,521,333.00	34.5%	2,609,916,667.00
021500100100	Ministry of Agric. & Natural Resources	1,228,545,000.00	200,804,722.43	383,659,072.82	31.2%	844,885,927.18
021511400100	KNARDA	2,672,033,000.00	486,833,849.24	955,194,743.39	35.7%	1,716,838,256.61
021511600100	KASCO	84,860,000.00	18,245,517.22	36,667,516.79	43.2%	48,192,483.21
02200000000	Ministry of Finance	2,958,942,000.00	559,117,539.71	1,113,672,625.43	37.6%	1,845,269,374.57
022000100100	Ministry of Finance	1,072,006,000.00	215,047,253.45	425,532,052.91	39.7%	646,473,947.09
022000800100	Kano State Internal Revenue Services	1,886,936,000.00	344,070,286.26	688,140,572.52	36.5%	1,198,795,427.48
02220000000	Ministry of Commerce & Investment	546,173,000.00	116,917,475.50	225,419,199.42	41.3%	320,753,800.58
022200100100	Ministry of Commerce & Investment	431,901,000.00	100,774,872.94	193,258,883.83	44.7%	238,642,116.17
022200400100	Abubakar Rimi Market	23,000,000.00	-	-	0.0%	23,000,000.00
022200500100	Tourism Management Board	91,272,000.00	16,142,602.57	32,160,315.59	35.2%	59,111,684.41

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022800000000	Ministry for Science Technology & Innovation	104,374,000.00	30,058,772.90	59,143,925.56	56.7%	45,230,074.44
022800100100	Ministry for Science Technology & Innovation	104,374,000.00	30,058,772.90	59,143,925.56	56.7%	45,230,074.44
023400000000	Ministry of Works & Housing	2,997,633,452.39	568,246,385.28	1,031,300,563.02	34.4%	1,966,332,889.37
023400100100	Ministry of Works & Housing	1,070,171,000.00	206,318,088.33	254,837,104.38	23.8%	815,333,895.62
023400200100	Housing Corporation	267,931,452.39	-	1,783,042.70	0.7%	266,148,409.69
023400400100	Kano State Road Maintenance Agency (KARMA)	10,221,000.00	2,165,111.44	3,600,235.20	35.2%	6,620,764.80
023403900100	Kano State Fire Service	1,649,310,000.00	359,763,185.51	771,080,180.73	46.8%	878,229,819.27
023600000000	Ministry of Tourism & Culture	547,460,000.00	114,846,938.64	198,418,364.23	36.2%	349,041,635.77
023600300100	History & Culture Bureau	275,448,000.00	68,310,280.57	115,728,861.50	42.0%	159,719,138.50
023605400100	Zoological & Wild Life Mgt. Agency	272,012,000.00	46,536,658.07	82,689,502.73	30.4%	189,322,497.27
023800000000	Ministry of Planning & Budget	138,085,000.00	29,673,035.43	36,935,652.40	26.7%	101,149,347.60
023800100100	Ministry of Planning & Budget	138,085,000.00	29,673,035.43	36,935,652.40	26.7%	101,149,347.60
025200000000	Ministry of Water Resources	1,811,337,000.00	45,596,260.67	93,400,064.14	5.2%	1,717,936,935.86
025200100100	Ministry of Water Resources	269,167,000.00	45,596,260.67	93,400,064.14	34.7%	175,766,935.86
025210100100	Kano State Water Board	1,542,170,000.00	-	-	0.0%	1,542,170,000.00
026000000000	Ministry of Land and Physical Planning	551,820,000.00	163,598,809.42	324,742,486.03	58.8%	227,077,513.97
026000100100	Ministry of Land and Physical Planning	232,328,000.00	100,818,994.31	199,226,802.76	85.8%	33,101,197.24
026005800100	Kano State Urban Planning & Development Authority	319,492,000.00	62,779,815.11	125,515,683.27	39.3%	193,976,316.73
026300000000	Ministry of Rural & Community Development	426,385,000.00	76,071,638.16	149,996,205.24	35.2%	276,388,794.76
026300100100	Ministry of Rural & Community Development	155,400,000.00	32,297,698.99	62,715,313.73	40.4%	92,684,686.27
026300300100	Rural Electrification Board	180,075,000.00	33,928,038.82	67,617,337.24	37.5%	112,457,662.76
026300700100	RUWASA	90,910,000.00	9,845,900.35	19,663,554.27	21.6%	71,246,445.73
022900000000	Ministry of Transport	2,603,022,000.00	211,699,331.43	1,224,148,653.92	47.0%	1,378,873,346.08
022900300100	Kano State Transport Authority	84,500,000.00	30,312,066.43	63,624,132.85	75.3%	20,875,867.15
022900400100	Kano State Road Transport Agency (KAROTA)	2,518,522,000.00	181,387,265.00	1,160,524,521.07	46.1%	1,357,997,478.93
030000000000	Law and Justice Sector	9,158,271,000.00	1,666,110,200.43	3,034,418,050.69	33.1%	6,123,852,949.31
031800000000	Judicial Service Commission	8,513,624,000.00	1,524,711,200.93	2,762,856,496.93	32.5%	5,750,767,503.07
031801100100	Judicial Service Commission	401,636,000.00	66,368,119.06	124,778,465.12	31.1%	276,857,534.88
031805100100	High Court of Justice	3,846,726,000.00	635,650,113.89	1,195,083,523.44	31.1%	2,651,642,476.56
031806100100	Multi-Door Court House	818,534,000.00	253,140,302.74	372,180,563.58	45.5%	446,353,436.42
031805300100	Sharia Court of Appeal	3,446,728,000.00	569,552,665.24	1,070,813,944.79	31.1%	2,375,914,055.21
032600000000	Ministry of Justice	644,647,000.00	141,398,999.50	271,561,553.76	42.1%	373,085,446.24
032600100100	Ministry of Justice	612,469,000.00	136,186,588.00	261,413,510.98	42.7%	351,055,489.02
032600200100	Law Reform Commission	32,178,000.00	5,212,411.50	10,148,042.78	31.5%	22,029,957.22
050000000000	Social Services Sector	108,165,326,538.43	19,830,759,241.68	41,371,526,531.53	38.2%	66,793,800,006.90
051300000000	Ministry of Youths and Sports	919,735,000.00	270,609,926.37	506,973,929.26	55.1%	412,761,070.74
051305100100	Youth Development Directorate	93,436,000.00	16,808,960.15	34,285,810.53	36.7%	59,150,189.47
051305500100	Kano State Sports Commission	397,830,000.00	72,961,596.32	146,733,093.82	36.9%	251,096,906.18
051305600100	Kano Pillars Football Club	428,469,000.00	180,839,369.91	325,955,024.91	76.1%	102,513,975.09
051400000000	Ministry of Women Affairs, Children & Disable	257,775,000.00	52,648,979.87	109,170,097.46	42.4%	148,604,902.54
051400100100	Ministry of Women Affairs, Children & Disable	257,775,000.00	52,648,979.87	109,170,097.46	42.4%	148,604,902.54
051700000000	Ministry of Education	44,967,017,538.43	9,560,037,029.52	19,110,337,194.86	42.5%	25,856,680,343.57
051700100100	Ministry of Education	660,566,000.00	132,956,409.07	270,402,214.21	40.9%	390,163,785.79
051700300100	SUBEB	435,446,000.00	68,594,497.08	137,383,134.49	31.5%	298,062,865.51
051700800100	Kano State library Board	269,492,000.00	55,590,940.90	112,437,695.27	41.7%	157,054,304.73
051701000100	Agency for Mass Education	723,397,000.00	143,763,139.01	289,759,015.08	40.1%	433,637,984.92
051701500100	Science & Technical Schools Board	4,235,927,538.43	1,057,210,745.09	2,104,829,000.61	49.7%	2,131,098,537.82
051702600100	Senior Secondary Schools Mgt. Board	38,531,467,000.00	8,080,709,892.61	16,153,103,323.68	41.9%	22,378,363,676.32
051702700100	Kano State Islamic & Qur'anic School Board	110,722,000.00	21,211,405.76	42,422,811.52	38.3%	68,299,188.48

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
056900000000	Ministry for Higher Education	24,745,628,000.00	3,198,377,746.19	8,166,529,271.86	33.0%	16,579,098,728.14
056900100100	Ministry for Higher Education	29,982,000.00	7,175,242.82	14,293,527.90	47.7%	15,688,472.10
056900200100	College of Education & Preliminary Studies	2,008,595,000.00	379,360,248.87	681,866,383.85	33.9%	1,326,728,616.15
056900300100	RMK College of Basic & Remedial Studies T/Wada	953,205,000.00	177,832,934.60	177,832,934.60	18.7%	775,372,065.40
056901800100	Kano State Polytechnic	3,713,261,000.00	1,119,169,623.36	2,015,738,642.91	54.3%	1,697,522,357.09
056902100100	Dangote University of Science & Technology (Wudil)	4,082,486,000.00	-	1,531,729,190.40	37.5%	2,550,756,809.60
056902800100	Yusufu Maitama Sule University	4,404,042,000.00	-	1,436,938,196.94	32.6%	2,967,103,803.06
056902900100	Aminu School of Islamic Legal Studies	2,991,657,000.00	53,127,768.50	325,672,298.69	10.9%	2,665,984,701.31
056903000100	Audu Bako College of Agriculture Danbatta	1,414,546,000.00	264,716,719.02	471,484,211.37	33.3%	943,061,788.63
056903100100	Sa'adatu Rimi University Kano	4,910,088,000.00	1,123,135,450.60	1,417,703,050.91	28.9%	3,492,384,949.09
056904800100	Kano State Scholarship Board	176,105,000.00	10,548,603.93	21,096,174.01	12.0%	155,008,825.99
056905000100	Ghari College of Education & Preliminary Studies	61,661,000.00	63,311,154.49	72,174,660.29	117.1%	- 10,513,660.29
052100000000	Ministry of Health	35,626,727,000.00	6,474,383,215.05	12,965,331,717.36	36.4%	22,661,395,282.64
052100100100	Ministry of Health	3,213,024,000.00	398,598,012.21	806,644,183.59	25.1%	2,406,379,816.41
052100300100	H.M.B. (HQ and Zones)	31,750,191,000.00	5,966,285,019.75	11,950,067,215.40	37.6%	19,800,123,784.60
052100500100	Primary Health Care Mgt. Board (PHCMB)	663,512,000.00	109,500,183.08	208,620,318.38	31.4%	454,891,681.62
053500000000	Ministry of Environment & Climate Change	1,489,095,000.00	245,395,385.29	454,866,900.48	30.5%	1,034,228,099.52
053500100100	Ministry of Environment & Climate Change	1,137,948,000.00	183,834,067.22	362,827,963.21	31.9%	775,120,036.79
053500200100	Refuse Management & Sanitation Board (REMASAB)	268,615,000.00	49,441,108.72	67,158,584.29	25.0%	201,456,415.71
053500300100	Kano State Afforestation Project (KNAP)	70,546,000.00	8,942,001.07	18,523,936.44	26.3%	52,022,063.56
053500500100	Kano State Sustainable Projects	11,986,000.00	3,178,208.27	6,356,416.54	53.0%	5,629,583.46
055100000000	Ministry for Local Government	159,349,000.00	29,306,959.39	58,317,420.25	36.6%	101,031,579.75
055100100100	Ministry for Local Government	155,526,000.00	28,301,282.30	56,306,066.08	36.2%	99,219,933.92
055100200100	Chieftancy Affairs	3,823,000.00	1,005,677.09	2,011,354.18	52.6%	1,811,645.82

Table 6: Overhead Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	88,519,922,023.75	24,232,191,729.00	37,816,627,744.03	42.7%	50,703,294,279.72
01000000000	ADMINISTRATION SECTOR	35,288,636,000.00	16,603,686,485.00	26,018,886,141.39	73.7%	9,269,749,858.61
01110000000	Government House	18,398,088,000.00	13,234,207,813.00	19,660,825,467.50	106.9%	- 1,262,737,467.50
011100100100	Government House	5,123,423,000.00	1,485,991,025.00	2,367,996,174.50	46.2%	2,755,426,825.50
011100100200	Deputy Governor's Office	867,070,000.00	204,189,500.00	410,869,100.00	47.4%	456,200,900.00
011100800100	Kano State Emergency Relief & Rehabilitation Board	169,310,000.00	17,100,000.00	17,100,000.00	10.1%	152,210,000.00
011100900100	Guidance and Counselling Board	113,800,000.00	10,070,000.00	52,362,000.00	46.0%	61,438,000.00
011101100100	Public Complaint & Anti-Corruption Commission	609,174,000.00	467,541,594.00	488,461,594.00	80.2%	120,712,406.00
011101300100	Council Affairs Directorate	90,210,000.00	63,288,600.00	63,288,600.00	70.2%	26,921,400.00
011101400100	Community Re-orientation Council	25,010,000.00	4,426,525.00	4,426,525.00	17.7%	20,583,475.00
011103700100	Pilgrim Welfare Board	563,247,000.00	-	199,150,000.00	35.4%	364,097,000.00
011105700100	Research & Documentation Directorate	219,002,000.00	87,725,258.00	110,547,258.00	50.5%	108,454,742.00
011105800100	Protocol Directorate	5,474,892,000.00	6,262,710,988.00	10,668,385,393.00	194.9%	- 5,193,493,393.00
011105900100	Servicom Directorate	48,945,000.00	3,000,000.00	3,000,000.00	6.1%	45,945,000.00
011106000100	Kano state Liaison Office - Abuja	4,957,000.00	12,744,308.00	12,744,308.00	257.1%	- 7,787,308.00
011106000200	Kano state Liaison Office - Lagos	4,526,000.00	500,000.00	500,000.00	11.0%	4,026,000.00
011106000300	Kano state Liaison Office - Kaduna	9,250,000.00	-	-	0.0%	9,250,000.00
011106400100	Kano State Bureau of Statistics	595,774,000.00	2,435,000.00	2,435,000.00	0.4%	593,339,000.00
011105600100	Special Duties Directorate	155,938,000.00	211,905,000.00	243,312,500.00	156.0%	- 87,374,500.00
011105500100	Special Services Directorate	4,092,660,000.00	4,399,080,015.00	5,014,747,015.00	122.5%	- 922,087,015.00
011105500200	Kano State Cooperate Security Directorate	230,900,000.00	1,500,000.00	1,500,000.00	0.6%	229,400,000.00
01120000000	House of Assembly	9,119,256,000.00	1,998,318,850.00	3,355,174,525.00	36.8%	5,764,081,475.00
011200300100	House of Assembly	7,978,930,000.00	1,990,218,850.00	3,347,074,525.00	41.9%	4,631,855,475.00
011200300200	Office of RT Hon Speakers Office	140,000,000.00	-	-	0.0%	140,000,000.00
011200300300	Office of RT Hon Deputy Speakers Office	100,000,000.00	-	-	0.0%	100,000,000.00
011200300400	Office of the Majority Leader	100,000,000.00	-	-	0.0%	100,000,000.00
011200300500	Office of the Minority Leader	80,000,000.00	-	-	0.0%	80,000,000.00
011200300600	Public Account Committee	173,405,000.00	2,100,000.00	2,100,000.00	1.2%	171,305,000.00
011200300700	Office of the Chief Whip	82,821,000.00	-	-	0.0%	82,821,000.00
011200400100	Assembly Service Commission	464,100,000.00	6,000,000.00	6,000,000.00	1.3%	458,100,000.00
01610000000	Office of Secretary to State Government	2,804,760,000.00	1,090,305,922.00	2,160,779,710.26	77.0%	643,980,289.74
016100100200	Admin & General Services	2,064,760,000.00	382,979,513.00	881,823,301.26	42.7%	1,182,936,698.74
016100200100	Research Evaluation & Political Affairs Directorate	740,000,000.00	707,326,409.00	1,278,956,409.00	172.8%	- 538,956,409.00
01230000000	Min. of Information & Internal Affairs	1,923,120,000.00	138,072,000.00	563,435,288.63	29.3%	1,359,684,711.37
012300100100	Min. of Information & Internal Affairs	441,001,000.00	112,600,000.00	532,659,288.63	120.8%	- 91,658,288.63
012300200100	Abubakar Rimi Television Corporation	255,800,000.00	3,000,000.00	3,000,000.00	1.2%	252,800,000.00
012300300100	Kano State Radio Corporation	234,171,000.00	-	-	0.0%	234,171,000.00
012300400100	Government Printing Press	612,400,000.00	-	5,304,000.00	0.9%	607,096,000.00
012300500100	Triumph Publishing Company	21,048,000.00	-	-	0.0%	21,048,000.00
012300700100	Kano State Censorship Board	358,700,000.00	22,472,000.00	22,472,000.00	6.3%	336,228,000.00
01250000000	Office of the Head of Civil Service	535,796,000.00	4,500,000.00	52,725,500.00	9.8%	483,070,500.00
012500100100	Office of the Head of Civil Service	493,796,000.00	-	48,225,500.00	9.8%	445,570,500.00
012500100300	Human Resources and Service Improvement	18,000,000.00	-	-	0.0%	18,000,000.00
012500100400	Salary and wages Directorate	18,000,000.00	1,500,000.00	1,500,000.00	8.3%	16,500,000.00
012501000100	Kano State Computer Centre	6,000,000.00	3,000,000.00	3,000,000.00	50.0%	3,000,000.00
01400000000	Office of the Auditor General	233,807,000.00	4,050,000.00	4,050,000.00	1.7%	229,757,000.00
014000100100	Office of the Auditor General (State)	201,807,000.00	2,250,000.00	2,250,000.00	1.1%	199,557,000.00
014000200100	Local Government Audit	32,000,000.00	1,800,000.00	1,800,000.00	5.6%	30,200,000.00
01470000000	Civil Service Commission	113,700,000.00	11,590,000.00	16,850,000.00	14.8%	96,850,000.00
014700100100	Civil Service Commission	113,700,000.00	11,590,000.00	16,850,000.00	14.8%	96,850,000.00
01480000000	Kano State Ind. Elect. Comm.	107,304,000.00	19,242,500.00	19,242,500.00	17.9%	88,061,500.00
014800100100	Kano State Ind. Elect. Comm.	107,304,000.00	19,242,500.00	19,242,500.00	17.9%	88,061,500.00
01700000000	Ministry for Special Duties	176,500,000.00	25,041,000.00	38,253,000.00	21.7%	138,247,000.00
017000100100	Ministry for Special Duties	176,500,000.00	25,041,000.00	38,253,000.00	21.7%	138,247,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
017700000000	Ministry of Religious Affairs	338,191,000.00	12,880,000.00	28,920,000.00	8.6%	309,271,000.00
017700100100	Ministry of Religious Affairs	22,750,000.00	8,880,000.00	10,880,000.00	47.8%	11,870,000.00
017700100200	Kano State Zakkat Commission	3,240,000.00	1,000,000.00	1,000,000.00	30.9%	2,240,000.00
017700100300	Kano State Hisbah Commission	220,289,000.00	3,000,000.00	17,040,000.00	7.7%	203,249,000.00
017700100400	Kano Sharia Commission	30,912,000.00	-	-	0.0%	30,912,000.00
017700100500	Kano State Agency for Evacuation & Repatriation of Street Beggars	61,000,000.00	-	-	0.0%	61,000,000.00
018000000000	Ministry of Public Procurement Project Monitoring and Evaluation	515,864,000.00	9,000,000.00	62,151,750.00	12.0%	453,712,250.00
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	515,864,000.00	9,000,000.00	62,151,750.00	12.0%	453,712,250.00
012400000000	Ministry of Internal Security & Special Services	1,022,250,000.00	56,478,400.00	56,478,400.00	5.5%	965,771,600.00
012400100100	Ministry of Internal Security & Special Services	1,022,250,000.00	56,478,400.00	56,478,400.00	5.5%	965,771,600.00
020000000000	Economic Sector	12,266,210,000.00	4,037,448,065.00	5,804,418,106.41	47.3%	6,461,791,893.59
021500000000	Ministry of Agric. & Natural Resources	481,100,000.00	67,842,802.00	180,611,572.50	37.5%	300,488,427.50
021500100100	Ministry of Agric. & Natural Resources	453,500,000.00	40,522,202.00	153,290,972.50	33.8%	300,209,027.50
021511400100	KNARDA	27,600,000.00	27,320,600.00	27,320,600.00	99.0%	279,400.00
022000000000	Ministry of Finance	3,770,045,000.00	245,797,000.00	540,647,768.00	14.3%	3,229,397,232.00
022000100100	Ministry of Finance	259,000,000.00	13,826,000.00	102,056,768.00	39.4%	156,943,232.00
022000700100	Office of the Accountant General	135,000,000.00	10,706,000.00	114,637,000.00	84.9%	20,363,000.00
022001300100	Debt Management	101,484,000.00	1,500,000.00	1,500,000.00	1.5%	99,984,000.00
022000800100	Kano State Internal Revenue Services	3,189,001,000.00	218,265,000.00	318,265,000.00	10.0%	2,870,736,000.00
022000900100	Kano State Investment Promotion Agency	85,560,000.00	1,500,000.00	4,189,000.00	4.9%	81,371,000.00
022200000000	Ministry of Commerce & Investment	568,312,000.00	70,798,616.00	70,798,616.00	12.5%	497,513,384.00
022200100100	Ministry of Commerce & Investment	52,000,000.00	43,050,000.00	43,050,000.00	82.8%	8,950,000.00
022200300100	Kano state Consumer Protection Agency	107,360,000.00	5,375,000.00	5,375,000.00	5.0%	101,985,000.00
022200400100	Abubakar Rimi Market	244,872,000.00	-	-	0.0%	244,872,000.00
022200500100	Tourism Management Board	146,300,000.00	3,600,000.00	3,600,000.00	2.5%	142,700,000.00
022200600100	Cottage Trade and Street Hawking	17,780,000.00	18,773,616.00	18,773,616.00	105.6%	- 993,616.00
022800000000	Ministry for Science Technology & Innovation	165,953,000.00	78,176,800.00	89,536,800.00	54.0%	76,416,200.00
022800100100	Ministry for Science Technology & Innovation	96,577,000.00	78,176,800.00	89,536,800.00	92.7%	7,040,200.00
022800200100	Kano State Data Centre	14,257,000.00	-	-	0.0%	14,257,000.00
022800300100	Kano State ICT Park	28,551,000.00	-	-	0.0%	28,551,000.00
022800400100	Kano State Information Technology Development Agency (KASITDA)	26,568,000.00	-	-	0.0%	26,568,000.00
023400000000	Ministry of Works & Housing	3,164,101,000.00	2,255,913,910.00	2,507,640,822.91	79.3%	656,460,177.09
023400100100	Ministry of Works & Housing	2,816,104,000.00	2,249,993,910.00	2,462,354,220.28	87.4%	353,749,779.72
023400200100	Housing Corporation	160,708,000.00	-	-	0.0%	160,708,000.00
023400400100	Kano State Road Maintenance Agency (KARMA)	168,789,000.00	900,000.00	40,066,602.63	23.7%	128,722,397.37
023403900100	Kano State Fire Service	18,500,000.00	5,020,000.00	5,220,000.00	28.2%	13,280,000.00
023600000000	Ministry of Tourism & Culture	257,715,000.00	72,230,000.00	80,833,200.00	31.4%	176,881,800.00
023600100100	Ministry of Tourism & Culture	117,600,000.00	44,030,000.00	52,633,200.00	44.8%	64,966,800.00
023600300100	History & Culture Bureau	63,950,000.00	24,450,000.00	24,450,000.00	38.2%	39,500,000.00
023605400100	Zoological & Wild Life Mgt. Agency	76,165,000.00	3,750,000.00	3,750,000.00	4.9%	72,415,000.00
023800000000	Ministry of Planning & Budget	383,738,000.00	97,333,500.00	109,073,890.00	28.4%	274,664,110.00
023800100100	Ministry of Planning & Budget	383,738,000.00	97,333,500.00	109,073,890.00	28.4%	274,664,110.00
025200000000	Ministry of Water Resources	1,439,885,000.00	640,703,414.00	1,618,651,414.00	112.4%	- 178,766,414.00
025200100100	Ministry of Water Resources	1,149,400,000.00	639,203,414.00	1,617,151,414.00	140.7%	- 467,751,414.00
025210100100	Kano State Water Board	284,485,000.00	1,500,000.00	1,500,000.00	0.5%	282,985,000.00
025210600100	WRECA	6,000,000.00	-	-	0.0%	6,000,000.00
026000000000	Ministry of Land and Physical Planning	376,262,000.00	218,702,520.00	299,601,520.00	79.6%	76,660,480.00
026000100100	Ministry of Land and Physical Planning	121,527,000.00	30,604,960.00	101,292,460.00	83.3%	20,234,540.00
026005600100	Geography Information System Department	20,100,000.00	2,100,000.00	2,100,000.00	10.4%	18,000,000.00
026005800100	Kano State Urban Planning & Development Authority	234,635,000.00	185,997,560.00	196,209,060.00	83.6%	38,425,940.00
026300000000	Ministry of Rural & Community Development	75,776,000.00	81,722,927.00	94,052,927.00	124.1%	- 18,276,927.00
026300100100	Ministry of Rural & Community Development	26,000,000.00	24,983,625.00	35,483,625.00	136.5%	- 9,483,625.00
026300200100	RAMPS Directorate	6,000,000.00	1,500,000.00	1,500,000.00	25.0%	4,500,000.00
026300300100	Rural Electrification Board	20,076,000.00	1,500,000.00	1,500,000.00	7.5%	18,576,000.00
026300700100	RUWASA	23,700,000.00	53,739,302.00	55,569,302.00	234.5%	- 31,869,302.00

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022900000000	Ministry of Transport	1,137,573,000.00	120,757,076.00	123,540,076.00	10.9%	1,014,032,924.00
022900100100	Ministry of Transport	130,000,000.00	60,757,076.00	60,757,076.00	46.7%	69,242,924.00
022900300100	Kano State Transport Authority	148,039,000.00	-	2,783,000.00	1.9%	145,256,000.00
022900400100	Kano State Road Transport Agency (KAROTA)	699,320,000.00	60,000,000.00	60,000,000.00	8.6%	639,320,000.00
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	145,214,000.00	-	-	0.0%	145,214,000.00
022900600100	Kano State Permissible Weight and Weight Bridges	15,000,000.00	-	-	0.0%	15,000,000.00
023300000000	Ministry of Solid & Mineral Resources	345,750,000.00	12,767,500.00	12,767,500.00	3.7%	332,982,500.00
023300100100	Ministry of Solid & Mineral Resources	345,750,000.00	12,767,500.00	12,767,500.00	3.7%	332,982,500.00
023100000000	Ministry of Power and Sustainable Energy	100,000,000.00	74,702,000.00	76,662,000.00	76.7%	23,338,000.00
023100100100	Ministry of Power and Sustainable Energy	100,000,000.00	74,702,000.00	76,662,000.00	76.7%	23,338,000.00
030000000000	Law and Justice Sector	4,829,229,000.00	601,664,237.00	1,998,645,307.74	41.4%	2,830,583,692.26
031800000000	Judicial Service Commission	2,456,564,000.00	280,397,567.00	513,073,637.74	20.9%	1,943,490,362.26
031801100100	Judicial Service Commission	86,630,000.00	300,000.00	97,714,800.00	112.8%	- 11,084,800.00
031805100100	High Court of Justice	1,553,000,000.00	198,462,554.00	333,723,824.74	21.5%	1,219,276,175.26
031806100100	Multi-Door Court House	130,000,000.00	-	-	0.0%	130,000,000.00
031805300100	Sharia Court of Appeal	686,934,000.00	81,635,013.00	81,635,013.00	11.9%	605,298,987.00
032600000000	Ministry of Justice	2,372,665,000.00	321,266,670.00	1,485,571,670.00	62.6%	887,093,330.00
032600100100	Ministry of Justice	2,129,190,000.00	320,366,670.00	1,484,671,670.00	69.7%	644,518,330.00
032600200100	Law Reform Commission	231,475,000.00	900,000.00	900,000.00	0.4%	230,575,000.00
032600300100	Justice Sector Reform Team	12,000,000.00	-	-	0.0%	12,000,000.00
050000000000	Social Services Sector	36,135,847,023.75	2,989,392,942.00	3,994,678,188.49	11.1%	32,141,168,835.26
051300000000	Ministry of Youths and Sports	2,372,386,000.00	442,418,163.00	579,869,663.00	24.4%	1,792,516,337.00
051300100100	Ministry of Youths and Sports	1,336,555,000.00	434,484,050.00	571,935,550.00	42.8%	764,619,450.00
051305100100	Youth Development Directorate	477,450,000.00	6,434,113.00	6,434,113.00	1.3%	471,015,887.00
051305500100	Kano State Sports Commission	186,655,000.00	1,500,000.00	1,500,000.00	0.8%	185,155,000.00
051305600100	Kano Pillars Football Club	371,726,000.00	-	-	0.0%	371,726,000.00
051400000000	Ministry of Women Affairs, Children & Disable	606,750,000.00	167,440,500.00	169,532,500.00	27.9%	437,217,500.00
051400100100	Ministry of Women Affairs, Children & Disable	606,750,000.00	167,440,500.00	169,532,500.00	27.9%	437,217,500.00
051700000000	Ministry of Education	3,588,223,000.00	1,267,008,803.00	1,593,777,247.00	44.4%	1,994,445,753.00
051700100100	Ministry of Education	1,904,771,000.00	1,149,647,303.00	1,446,415,747.00	75.9%	458,355,253.00
051700300100	SUBEB	81,627,000.00	80,200,000.00	110,200,000.00	135.0%	- 28,573,000.00
051700400100	Kano State Educational Development Support	15,000,000.00	1,500,000.00	1,500,000.00	10.0%	13,500,000.00
051700800100	Kano State library Board	28,862,000.00	1,500,000.00	1,500,000.00	5.2%	27,362,000.00
051701000100	Agency for Mass Education	4,398,000.00	2,100,000.00	2,100,000.00	47.7%	2,298,000.00
051701500100	Science & Technical Schools Board	835,671,000.00	18,220,000.00	18,220,000.00	2.2%	817,451,000.00
051701600100	Kano State Private And Voluntary Inst Board	10,870,000.00	4,500,000.00	4,500,000.00	41.4%	6,370,000.00
051702600100	Senior Secondary Schools Mgt. Board	639,606,000.00	6,941,500.00	6,941,500.00	1.1%	632,664,500.00
051702700100	Kano State Islamic & Qur'anic School Board	67,418,000.00	2,400,000.00	2,400,000.00	3.6%	65,018,000.00
056900000000	Ministry for Higher Education	18,604,784,023.75	659,237,000.00	668,725,466.00	3.6%	17,936,058,557.75
056900100100	Ministry for Higher Education	449,084,000.00	37,357,000.00	38,157,000.00	8.5%	410,927,000.00
056900200100	College of Education & Preliminary Studies	152,550,000.00	4,500,000.00	4,500,000.00	2.9%	148,050,000.00
056900300100	RMK College of Basic & Remedial Studies T/Wada	28,114,000.00	4,500,000.00	4,500,000.00	16.0%	23,614,000.00
056901800100	Kano State Polytechnic	40,935,000.00	9,000,000.00	9,000,000.00	22.0%	31,935,000.00
056902100100	Dangote University of Science & Technology (Wudil)	1,245,620,000.00	505,500,000.00	505,500,000.00	40.6%	740,120,000.00
056902800100	Yusufu Maitama Sule University	943,117,023.75	60,600,000.00	69,288,466.00	7.3%	873,828,557.75
056902900100	Aminu School of Islamic Legal Studies	65,524,000.00	6,000,000.00	6,000,000.00	9.2%	59,524,000.00
056903000100	Audu Bako College of Agriculture Danbatta	69,650,000.00	6,000,000.00	6,000,000.00	8.6%	63,650,000.00
056903100100	Sa'adatu Rimi University Kano	87,337,000.00	3,000,000.00	3,000,000.00	3.4%	84,337,000.00
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	26,120,000.00	1,500,000.00	1,500,000.00	5.7%	24,620,000.00
056903400100	Kano Fisheries Academy Bagauda Bebeji	16,770,000.00	1,500,000.00	1,500,000.00	8.9%	15,270,000.00
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	20,020,000.00	1,500,000.00	1,500,000.00	7.5%	18,520,000.00
056903700100	Kano State Corporate Security Training Academy Gabasawa	24,320,000.00	-	-	0.0%	24,320,000.00
056903900100	Kano Film Academy	17,113,000.00	1,500,000.00	1,500,000.00	8.8%	15,613,000.00
056904000100	Kano Sport Academy Karfi	78,020,000.00	1,500,000.00	1,500,000.00	1.9%	76,520,000.00
056904100100	Kano State Driving Academy	91,700,000.00	1,500,000.00	1,500,000.00	1.6%	90,200,000.00
056904500100	Kano State Livestock Academy Bagauda	27,020,000.00	3,000,000.00	3,000,000.00	11.1%	24,020,000.00
056904600100	Kano State Development Journalism Academy Tarauni	17,570,000.00	1,700,000.00	1,700,000.00	9.7%	15,870,000.00
056904800100	Kano State Scholarship Board	15,082,100,000.00	1,800,000.00	1,800,000.00	0.0%	15,080,300,000.00
056905000100	Ghari College of Education & Preliminary Studies	122,100,000.00	7,280,000.00	7,280,000.00	6.0%	114,820,000.00

Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
Ministry of Health	7,924,213,000.00	293,880,910.00	776,459,806.49	9.8%	7,147,753,193.51
Ministry of Health	1,270,732,000.00	266,180,910.00	747,659,806.49	58.8%	523,072,193.51
H.M.B. (HQ and Zones)	2,474,131,000.00	3,000,000.00	3,000,000.00	0.1%	2,471,131,000.00
Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	685,949,000.00	-	-	0.0%	685,949,000.00
College of Nursing & Mid-Wifery Board	140,355,000.00	2,500,000.00	2,500,000.00	1.8%	137,855,000.00
School of Nursing Kano	12,520,000.00	1,500,000.00	2,000,000.00	16.0%	10,520,000.00
School of Basic Mid Wifery Kano	25,620,000.00	1,500,000.00	1,500,000.00	5.9%	24,120,000.00
School of Basic Mid Wifery Dambatta	22,100,000.00	1,500,000.00	1,500,000.00	6.8%	20,600,000.00
School of Post Basic Mid Wifery Gezawa	12,920,000.00	1,500,000.00	1,700,000.00	13.2%	11,220,000.00
School of Nursing Madobi	34,300,000.00	1,500,000.00	1,500,000.00	4.4%	32,800,000.00
School of Post Basic Anesthesia	13,750,000.00	1,500,000.00	1,700,000.00	12.4%	12,050,000.00
School of Basic Mid Wifery Gwarzo	25,620,000.00	1,500,000.00	1,700,000.00	6.6%	23,920,000.00
KANO STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY HEAD Q	43,288,000.00	900,000.00	900,000.00	2.1%	42,388,000.00
School of Hygiene	6,250,000.00	-	-	0.0%	6,250,000.00
School of Health Technology Bebeji	25,238,000.00	2,400,000.00	2,400,000.00	9.5%	22,838,000.00
School Health Technology Kano	101,500,000.00	1,500,000.00	1,500,000.00	1.5%	100,000,000.00
Primary Health Care Mgt. Board (PHCMB)	1,723,600,000.00	3,000,000.00	3,000,000.00	0.2%	1,720,600,000.00
State Agency for Control of Aids	24,000,000.00	1,500,000.00	1,500,000.00	6.3%	22,500,000.00
CONTRIBUTORY HEALTH MGT	956,600,000.00	-	-	0.0%	956,600,000.00
KHETFUND	139,000,000.00	-	-	0.0%	139,000,000.00
Private Health Institutions Management Agency	58,500,000.00	1,500,000.00	1,500,000.00	2.6%	57,000,000.00
Drugs Management & Consumable Supply Agency (Drugs Managemen	128,240,000.00	900,000.00	900,000.00	0.7%	127,340,000.00
Ministry of Environment & Climate Change	1,990,830,000.00	134,907,566.00	167,177,506.00	8.4%	1,823,652,494.00
Ministry of Environment & Climate Change	246,500,000.00	123,836,766.00	141,116,766.00	57.2%	105,383,234.00
Refuse Management & Sanitation Board (REMASAB)	1,665,485,000.00	3,000,000.00	7,778,440.00	0.5%	1,657,706,560.00
Kano State Afforestation Project (KNAP)	14,170,000.00	900,000.00	900,000.00	6.4%	13,270,000.00
Kano State Sustainable Projects	6,790,000.00	1,500,000.00	1,500,000.00	22.1%	5,290,000.00
Kano Water Shed and Climate Change Management Agency (KN-WECC	18,400,000.00	1,624,800.00	1,624,800.00	8.8%	16,775,200.00
URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	39,485,000.00	4,046,000.00	14,257,500.00	36.1%	25,227,500.00
Ministry for Local Government	195,504,000.00	1,500,000.00	1,500,000.00	0.8%	194,004,000.00
Ministry for Local Government	75,504,000.00	1,500,000.00	1,500,000.00	2.0%	74,004,000.00
Kano Emirate Council	30,000,000.00	-	-	0.0%	30,000,000.00
Gaya Emirate Council	30,000,000.00	-	-	0.0%	30,000,000.00
Karaye Emirate Council	30,000,000.00	-	-	0.0%	30,000,000.00
Rano Emirate Council	30,000,000.00	-	-	0.0%	30,000,000.00
Ministry of Humanitarian & Poverty Alleviation	853,157,000.00	23,000,000.00	37,636,000.00	4.4%	815,521,000.00
Ministry of Humanitarian & Poverty Alleviation	853,157,000.00	23,000,000.00	37,636,000.00	4.4%	815,521,000.00

Table 7: Capital Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	457,084,757,100.35	63,517,209,063.99	90,790,594,069.05	19.9%	366,294,163,031.30
01000000000	ADMINISTRATION SECTOR	30,460,577,989.33	3,471,456,691.54	4,792,001,805.92	15.7%	25,668,576,183.41
01110000000	Government House	16,198,285,179.22	1,346,531,664.00	2,133,631,664.00	13.2%	14,064,653,515.22
011100100100	Government House	10,000,000,000.00	1,306,772,664.00	1,306,772,664.00	13.1%	8,693,227,336.00
011100100200	Deputy Governor's Office	1,012,500,000.00	-	787,100,000.00	77.7%	225,400,000.00
011100800100	Kano State Emergency Relief & Rehabilitation Board	1,464,383,000.00	-	-	0.0%	1,464,383,000.00
011100900100	Guidance and Counselling Board	73,750,514.22	-	-	0.0%	73,750,514.22
011101100100	Public Complaint & Anti-Corruption Commission	83,500,000.00	-	-	0.0%	83,500,000.00
011101300100	Council Affairs Directorate	284,500,000.00	13,159,000.00	13,159,000.00	4.6%	271,341,000.00
011101400100	Community Re-orientation Council	1,750,000,000.00	-	-	0.0%	1,750,000,000.00
011103700100	Pilgrim Welfare Board	231,251,665.00	-	-	0.0%	231,251,665.00
011105700100	Research & Documentation Directorate	18,400,000.00	-	-	0.0%	18,400,000.00
011106400100	Kano State Bureau of Statistics	955,000,000.00	26,600,000.00	26,600,000.00	2.8%	928,400,000.00
011105600100	Special Duties Directorate	100,000,000.00	-	-	0.0%	100,000,000.00
011105500200	Kano State Cooperate Security Directorate	225,000,000.00	-	-	0.0%	225,000,000.00
01120000000	House of Assembly	670,000,000.00	-	-	0.0%	670,000,000.00
011200300100	House of Assembly	620,000,000.00	-	-	0.0%	620,000,000.00
011200400100	Assembly Service Commission	50,000,000.00	-	-	0.0%	50,000,000.00
01610000000	Office of Secretary to State Government	2,680,000,000.00	1,908,613,496.62	2,396,613,496.62	89.4%	283,386,503.38
016100100200	Admin & General Services	2,680,000,000.00	1,908,613,496.62	2,396,613,496.62	89.4%	283,386,503.38
01230000000	Min. of Information & Internal Affairs	3,630,634,691.99	185,951,530.92	185,951,530.92	5.1%	3,444,683,161.07
012300100100	Min. of Information & Internal Affairs	768,945,953.00	126,303,632.00	126,303,632.00	16.4%	642,642,321.00
012300200100	Abubakar Rimi Television Corporation	468,748,458.99	-	-	0.0%	468,748,458.99
012300300100	Kano State Radio Corporation	438,940,280.00	-	-	0.0%	438,940,280.00
012300400100	Government Printing Press	1,049,000,000.00	59,647,898.92	59,647,898.92	5.7%	989,352,101.08
012300500100	Triumph Publishing Company	795,500,000.00	-	-	0.0%	795,500,000.00
012300700100	Kano State Censorship Board	109,500,000.00	-	-	0.0%	109,500,000.00
01250000000	Office of the Head of Civil Service	20,000,000.00	-	-	0.0%	20,000,000.00
012501000100	Kano State Computer Centre	20,000,000.00	-	-	0.0%	20,000,000.00
01470000000	Civil Service Commission	115,000,000.00	-	-	0.0%	115,000,000.00
014700100100	Civil Service Commission	115,000,000.00	-	-	0.0%	115,000,000.00
01700000000	Ministry for Special Duties	1,589,000,000.00	-	-	0.0%	1,589,000,000.00
017000100100	Ministry for Special Duties	1,589,000,000.00	-	-	0.0%	1,589,000,000.00
01770000000	Ministry of Religious Affairs	4,587,488,524.86	30,360,000.00	30,360,000.00	0.7%	4,557,128,524.86
017700100100	Ministry of Religious Affairs	222,000,000.00	20,360,000.00	20,360,000.00	9.2%	201,640,000.00
017700100200	Kano State Zakkat Commission	710,147,254.00	-	-	0.0%	710,147,254.00
017700100300	Kano State Hisbah Commission	3,387,725,960.00	10,000,000.00	10,000,000.00	0.3%	3,377,725,960.00
017700100400	Kano Sharia Commission	267,615,310.86	-	-	0.0%	267,615,310.86
01800000000	Ministry of Public Procurement Project Monitoring and Evaluation	570,169,593.26	-	45,445,114.38	8.0%	524,724,478.88
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	570,169,593.26	-	45,445,114.38	8.0%	524,724,478.88
01240000000	Ministry of Internal Security & Special Services	400,000,000.00	-	-	0.0%	400,000,000.00
012400100100	Ministry of Internal Security & Special Services	400,000,000.00	-	-	0.0%	400,000,000.00
02000000000	Economic Sector	220,234,717,970.41	36,886,085,267.13	61,061,311,613.20	27.7%	159,173,406,357.21
02150000000	Ministry of Agric. & Natural Resources	18,487,276,821.23	940,644,000.00	940,644,000.00	5.1%	17,546,632,821.23
021500100100	Ministry of Agric. & Natural Resources	9,438,468,816.03	940,644,000.00	940,644,000.00	10.0%	8,497,824,816.03
021511400100	KNARDA	7,548,808,005.20	-	-	0.0%	7,548,808,005.20
021511600100	KASCO	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
02200000000	Ministry of Finance	13,207,600,000.00	2,569,107,772.06	3,665,951,007.99	27.8%	9,541,648,992.01
022000100100	Ministry of Finance	700,000,000.00	495,244,822.26	495,244,822.26	70.7%	204,755,177.74
022000700100	Office of the Accountant General	6,800,000,000.00	2,073,862,949.80	3,170,706,185.73	46.6%	3,629,293,814.27
022001300100	Debt Management	305,000,000.00	-	-	0.0%	305,000,000.00
022000800100	Kano State Internal Revenue Services	725,000,000.00	-	-	0.0%	725,000,000.00
022000900100	Kano State Investment Promotion Agency	4,677,600,000.00	-	-	0.0%	4,677,600,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
022200000000	Ministry of Commerce & Investment	2,416,000,000.00	-	-	0.0%	2,416,000,000.00
022200100100	Ministry of Commerce & Investment	640,000,000.00	-	-	0.0%	640,000,000.00
022200200100	Kantin Kwari Market	222,000,000.00	-	-	0.0%	222,000,000.00
022200300100	Kano state Consumer Protection Agency	524,000,000.00	-	-	0.0%	524,000,000.00
022200400100	Abubakar Rimi Market	230,000,000.00	-	-	0.0%	230,000,000.00
022200500100	Tourism Management Board	800,000,000.00	-	-	0.0%	800,000,000.00
022800000000	Ministry for Science Technology & Innovation	5,739,673,252.59	-	-	0.0%	5,739,673,252.59
022800100100	Ministry for Science Technology & Innovation	5,077,852,293.93	-	-	0.0%	5,077,852,293.93
022800200100	Kano State Data Centre	336,609,842.04	-	-	0.0%	336,609,842.04
022800500100	Kano State Institute for information Technology Kura	325,211,116.62	-	-	0.0%	325,211,116.62
023400000000	Ministry of Works & Housing	98,351,710,061.04	24,904,397,339.86	33,931,229,294.05	34.5%	64,420,480,766.99
023400100100	Ministry of Works & Housing	91,936,109,214.04	24,384,701,060.74	33,411,533,014.93	36.3%	58,524,576,199.11
023400200100	Housing Corporation	2,553,600,847.00	-	-	0.0%	2,553,600,847.00
023400400100	Kano State Road Maintenance Agency (KARMA)	3,700,000,000.00	519,696,279.12	519,696,279.12	14.0%	3,180,303,720.88
023403900100	Kano State Fire Service	162,000,000.00	-	-	0.0%	162,000,000.00
023600000000	Ministry of Tourism & Culture	2,003,193,049.05	93,030,090.15	93,030,090.15	4.6%	1,910,162,958.90
023600100100	Ministry of Tourism & Culture	400,000,000.00	-	-	0.0%	400,000,000.00
023600300100	History & Culture Bureau	1,071,200,000.00	93,030,090.15	93,030,090.15	8.7%	978,169,909.85
023605400100	Zoological & Wild Life Mgt. Agency	531,993,049.05	-	-	0.0%	531,993,049.05
023800000000	Ministry of Planning & Budget	12,700,844,130.00	378,548,886.21	378,548,886.21	3.0%	12,322,295,243.79
023800100100	Ministry of Planning & Budget	12,700,844,130.00	378,548,886.21	378,548,886.21	3.0%	12,322,295,243.79
025200000000	Ministry of Water Resources	14,473,550,612.50	2,496,858,640.78	2,722,315,924.84	18.8%	11,751,234,687.66
025200100100	Ministry of Water Resources	8,125,100,000.00	2,466,961,750.78	2,692,419,034.84	33.1%	5,432,680,965.16
025210100100	Kano State Water Board	5,651,450,612.50	-	-	0.0%	5,651,450,612.50
025210600100	WRECA	697,000,000.00	29,896,890.00	29,896,890.00	4.3%	667,103,110.00
026000000000	Ministry of Land and Physical Planning	27,762,292,676.00	4,107,405,551.27	17,933,499,423.16	64.6%	9,828,793,252.84
026000100100	Ministry of Land and Physical Planning	22,453,292,676.00	4,070,791,317.92	17,432,785,364.02	77.6%	5,020,507,311.98
026005600100	Geography Information System Department	50,000,000.00	-	-	0.0%	50,000,000.00
026005800100	Kano State Urban Planning & Development Authority	5,259,000,000.00	36,614,233.35	500,714,059.14	9.5%	4,758,285,940.86
026300000000	Ministry of Rural & Community Development	14,901,913,496.55	1,396,092,986.80	1,396,092,986.80	9.4%	13,505,820,509.75
026300100100	Ministry of Rural & Community Development	3,500,000,000.00	1,277,541,987.00	1,277,541,987.00	36.5%	2,222,458,013.00
026300200100	RAMPS Directorate	6,798,576,953.30	-	-	0.0%	6,798,576,953.30
026300300100	Rural Electrification Board	1,944,219,508.00	118,550,999.80	118,550,999.80	6.1%	1,825,668,508.20
026300700100	RUWASA	2,659,117,035.25	-	-	0.0%	2,659,117,035.25
022900000000	Ministry of Transport	9,557,560,000.00	-	-	0.0%	9,557,560,000.00
022900100100	Ministry of Transport	5,524,860,000.00	-	-	0.0%	5,524,860,000.00
022900300100	Kano State Transport Authority	900,000,000.00	-	-	0.0%	900,000,000.00
022900400100	Kano State Road Transport Agency (KAROTA)	1,132,700,000.00	-	-	0.0%	1,132,700,000.00
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	1,800,000,000.00	-	-	0.0%	1,800,000,000.00
022900600100	Kano State Permissible Weight and Weight Bridges	200,000,000.00	-	-	0.0%	200,000,000.00
023300000000	Ministry of Solid & Mineral Resources	233,103,871.45	-	-	0.0%	233,103,871.45
023300100100	Ministry of Solid & Mineral Resources	233,103,871.45	-	-	0.0%	233,103,871.45
023100000000	Ministry of Power and Sustainable Energy	400,000,000.00	-	-	0.0%	400,000,000.00
023100100100	Ministry of Power and Sustainable Energy	400,000,000.00	-	-	0.0%	400,000,000.00

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
03000000000	Law and Justice Sector	5,483,398,026.06	127,955,741.70	315,931,911.55	5.8%	5,167,466,114.51
03180000000	Judicial Service Commission	4,964,398,026.06	127,955,741.70	315,931,911.55	6.4%	4,648,466,114.51
031801100100	Judicial Service Commission	40,000,000.00	-	-	0.0%	40,000,000.00
031805100100	High Court of Justice	2,659,680,322.99	127,955,741.70	127,955,741.70	4.8%	2,531,724,581.29
031806100100	Multi-Door Court House	102,000,000.00	-	-	0.0%	102,000,000.00
031805300100	Sharia Court of Appeal	2,162,717,703.07	-	187,976,169.85	8.7%	1,974,741,533.22
03260000000	Ministry of Justice	519,000,000.00	-	-	0.0%	519,000,000.00
032600100100	Ministry of Justice	110,000,000.00	-	-	0.0%	110,000,000.00
032600200100	Law Reform Commission	409,000,000.00	-	-	0.0%	409,000,000.00
05000000000	Social Services Sector	200,906,063,114.55	23,031,711,363.62	24,621,348,738.38	12.3%	176,284,714,376.17
05130000000	Ministry of Youths and Sports	5,975,057,000.00	262,627,750.00	262,627,750.00	4.4%	5,712,429,250.00
051300100100	Ministry of Youths and Sports	4,479,557,000.00	-	-	0.0%	4,479,557,000.00
051305100100	Youth Development Directorate	1,086,500,000.00	262,627,750.00	262,627,750.00	24.2%	823,872,250.00
051305500100	Kano State Sports Commission	380,000,000.00	-	-	0.0%	380,000,000.00
051305600100	Kano Pillars Football Club	29,000,000.00	-	-	0.0%	29,000,000.00
05140000000	Ministry of Women Affairs, Children & Disable	4,343,200,000.00	-	143,267,672.86	3.3%	4,199,932,327.14
051400100100	Ministry of Women Affairs, Children & Disable	4,343,200,000.00	-	143,267,672.86	3.3%	4,199,932,327.14
05170000000	Ministry of Education	70,606,940,665.73	15,366,953,197.77	15,990,606,267.98	22.6%	54,616,334,397.75
051700100100	Ministry of Education	41,184,550,299.36	11,286,372,620.55	11,286,372,620.55	27.4%	29,898,177,678.81
051700300100	SUBEB	16,526,772,663.42	4,070,409,562.29	4,694,062,632.50	28.4%	11,832,710,030.92
051700400100	Kano State Educational Development Support	31,000,000.00	-	-	0.0%	31,000,000.00
051700800100	Kano State library Board	414,977,965.24	-	-	0.0%	414,977,965.24
051701000100	Agency for Mass Education	716,377,674.19	-	-	0.0%	716,377,674.19
051701500100	Science & Technical Schools Board	2,482,540,060.00	-	-	0.0%	2,482,540,060.00
051701600100	Kano State Private And Voluntary Inst Board	121,077,356.00	-	-	0.0%	121,077,356.00
051702600100	Senior Secondary Schools Mgt. Board	8,257,631,129.23	10,171,014.93	10,171,014.93	0.1%	8,247,460,114.30
051702700100	Kano State Islamic & Qur'anic School Board	872,013,518.29	-	-	0.0%	872,013,518.29
05690000000	Ministry for Higher Education	37,422,015,240.37	1,345,984,952.21	1,827,773,042.60	4.9%	35,594,242,197.77
056900100100	Ministry for Higher Education	1,681,000,000.00	-	59,730,000.00	3.6%	1,621,270,000.00
056900200100	College of Education & Preliminary Studies	2,630,057,879.00	-	-	0.0%	2,630,057,879.00
056900300100	RMK College of Basic & Remedial Studies T/Wada	1,530,000,000.00	-	-	0.0%	1,530,000,000.00
056901800100	Kano State Polytechnic	1,452,140,502.53	-	47,174,972.68	3.2%	1,404,965,529.85
056902100100	Dangote University of Science & Technology (Wudil)	4,015,000,000.00	-	-	0.0%	4,015,000,000.00
056902800100	Yusufu Maitama Sule University	9,333,790,769.52	1,035,683,401.32	1,035,683,401.32	11.1%	8,298,107,368.20
056902900100	Aminu School of Islamic Legal Studies	1,279,221,285.52	15,394,882.53	27,780,679.11	2.2%	1,251,440,606.41
056903000100	Audu Bako College of Agriculture Danbatta	725,110,150.80	118,185,796.58	118,185,796.58	16.3%	606,924,354.22
056903100100	Sa'adatu Rimi University Kano	5,225,000,000.00	-	-	0.0%	5,225,000,000.00
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	600,000,000.00	-	-	0.0%	600,000,000.00
056903700100	Kano State Corporate Security Training Academy Gabasawa	523,500,000.00	-	181,210,864.03	34.6%	342,289,135.97
056904000100	Kano Sport Academy Karfi	520,000,000.00	95,891,513.00	95,891,513.00	18.4%	424,108,487.00
056904100100	Kano State Driving Academy	283,000,000.00	-	-	0.0%	283,000,000.00
056904500100	Kano State Livestock Academy Bagauda	400,000,000.00	80,829,358.78	262,115,815.88	65.5%	137,884,184.12
056904800100	Kano State Scholarship Board	3,769,194,653.00	-	-	0.0%	3,769,194,653.00
056905000100	Ghari College of Education & Preliminary Studies	3,455,000,000.00	-	-	0.0%	3,455,000,000.00
05210000000	Ministry of Health	65,712,121,129.98	2,714,103,687.64	3,031,068,376.47	4.6%	62,681,052,753.51
052100100100	Ministry of Health	40,270,755,456.78	2,106,083,801.64	2,306,770,996.75	5.7%	37,963,984,460.03
052100300100	H.M.B. (HQ and Zones)	1,247,855,750.00	608,019,886.00	608,019,886.00	48.7%	639,835,864.00
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	729,004,824.60	-	43,825,000.00	6.0%	685,179,824.60
052100500100	Primary Health Care Mgt. Board (PHCMB)	9,022,148,945.55	-	72,452,493.72	0.8%	8,949,696,451.83
052100600100	State Agency for Control of Aids	1,012,077,183.00	-	-	0.0%	1,012,077,183.00
052100800100	CONTRIBUTORY HEALTH MGT	7,792,820,180.48	-	-	0.0%	7,792,820,180.48
052100900100	KHETFUND	3,950,279,000.00	-	-	0.0%	3,950,279,000.00
052101100100	Private Health Institutions Management Agency	162,469,250.00	-	-	0.0%	162,469,250.00
052101300100	Drugs Management & Consumable Supply Agency (Drugs Management Age)	1,524,710,539.57	-	-	0.0%	1,524,710,539.57
05350000000	Ministry of Environment & Climate Change	12,493,229,078.47	3,342,041,776.00	3,342,041,776.00	26.8%	9,151,187,302.47
053500100100	Ministry of Environment & Climate Change	5,902,291,078.47	2,361,912,675.00	2,361,912,675.00	40.0%	3,540,378,403.47
053500200100	Refuse Management & Sanitation Board (REMASAB)	2,144,938,000.00	-	-	0.0%	2,144,938,000.00
053500300100	Kano State Afforestation Project (KNAP)	615,000,000.00	-	-	0.0%	615,000,000.00
053500500100	Kano State Sustainable Projects	885,000,000.00	-	-	0.0%	885,000,000.00
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	2,780,000,000.00	980,129,101.00	980,129,101.00	35.3%	1,799,870,899.00
053500700100	URBAN BEAUTIFICATION AND LANDSCAPING AGENCY	166,000,000.00	-	-	0.0%	166,000,000.00
05510000000	Ministry for Local Government	1,500,000,000.00	-	23,963,852.47	1.6%	1,476,036,147.53
055100100100	Ministry for Local Government	1,500,000,000.00	-	23,963,852.47	1.6%	1,476,036,147.53
05440000000	Ministry of Humanitarian & Poverty Alleviation	2,853,500,000.00	-	-	0.0%	2,853,500,000.00
054400100100	Ministry of Humanitarian & Poverty Alleviation	2,853,500,000.00	-	-	0.0%	2,853,500,000.00

Table 8: Other Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2025 Q2 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	23,154,385,548.08	12,807,207,120.71	20,484,975,618.84	88.5%	2,669,409,929.24
010000000000	ADMINISTRATION SECTOR	9,145,455,548.08	7,304,887,136.00	10,079,217,406.24	110.2%	- 933,761,858.16
011100000000	Government House	5,501,000,000.00	1,922,619,242.00	4,634,954,512.24	84.3%	866,045,487.76
011100100100	Government House	3,200,000,000.00	822,117,185.00	1,432,288,185.00	44.8%	1,767,711,815.00
011103700100	Pilgrim Welfare Board	2,201,000,000.00	1,100,502,057.00	3,202,666,327.24	145.5%	- 1,001,666,327.24
011105700100	Research & Documentation Directorate	50,000,000.00	-	-	0.0%	50,000,000.00
011105600100	Special Duties Directorate	50,000,000.00	-	-	0.0%	50,000,000.00
011200000000	House of Assembly	213,325,000.00	-	-	0.0%	213,325,000.00
011200300100	House of Assembly	213,325,000.00	-	-	0.0%	213,325,000.00
016100000000	Office of Secretary to State Government	1,150,000,000.00	860,833,500.00	910,358,500.00	79.2%	239,641,500.00
016100100200	Admin & General Services	1,100,000,000.00	819,607,500.00	835,927,500.00	76.0%	264,072,500.00
016100200100	Research Evaluation & Political Affairs Directorate	50,000,000.00	41,226,000.00	74,431,000.00	148.9%	- 24,431,000.00
012500000000	Office of the Head of Civil Service	2,175,616,548.08	4,521,434,394.00	4,521,934,394.00	207.8%	- 2,346,317,845.92
012500800100	Pension Fund Trustees	2,175,616,548.08	4,521,434,394.00	4,521,934,394.00	207.8%	- 2,346,317,845.92
017700000000	Ministry of Religious Affairs	100,000,000.00	-	11,970,000.00	12.0%	88,030,000.00
017700100100	Ministry of Religious Affairs	100,000,000.00	-	11,970,000.00	12.0%	88,030,000.00
018000000000	Ministry of Public Procurement Project Monitoring and Evaluation	5,514,000.00	-	-	0.0%	5,514,000.00
018001000100	Ministry of Public Procurement Project Monitoring and Evaluation	5,514,000.00	-	-	0.0%	5,514,000.00
020000000000	Economic Sector	13,908,930,000.00	5,502,319,984.71	10,405,758,212.60	74.8%	3,503,171,787.40
022000000000	Ministry of Finance	11,763,805,000.00	5,502,319,984.71	10,405,758,212.60	88.5%	1,358,046,787.40
022000700100	Office of the Accountant General	11,763,805,000.00	5,502,319,984.71	10,405,758,212.60	88.5%	1,358,046,787.40
023800000000	Ministry of Planning & Budget	2,114,925,000.00	-	-	0.0%	2,114,925,000.00
023800100100	Ministry of Planning & Budget	2,114,925,000.00	-	-	0.0%	2,114,925,000.00
025200000000	Ministry of Water Resources	200,000.00	-	-	0.0%	200,000.00
025210100100	Kano State Water Board	200,000.00	-	-	0.0%	200,000.00
022900000000	Ministry of Transport	30,000,000.00	-	-	0.0%	30,000,000.00
022900600100	Kano State Permissible Weight and Weight Bridges	30,000,000.00	-	-	0.0%	30,000,000.00
050000000000	Social Services Sector	100,000,000.00	-	-	0.0%	100,000,000.00
054400000000	Ministry of Humanitarian & Poverty Alleviation	100,000,000.00	-	-	0.0%	100,000,000.00
054400100100	Ministry of Humanitarian & Poverty Alleviation	100,000,000.00	-	-	0.0%	100,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kano State Government Budget Performance Report 2025 Q2 - Total Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	719,755,417,663.00	128,051,780,406.23	206,026,614,311.49	28.6%	513,728,803,351.50
2	EXPENDITURES	719,755,417,663.00	128,051,780,406.23	206,026,614,311.49	28.6%	513,728,803,351.50
21	PERSONNEL COST	150,996,352,990.82	27,495,172,492.53	56,934,416,879.57	37.7%	94,061,936,111.25
2101	SALARY	98,621,204,000.00	20,134,271,126.69	40,367,650,746.17	40.9%	58,253,553,253.83
210101	SALARIES AND WAGES	98,621,204,000.00	20,134,271,126.69	40,367,650,746.17	40.9%	58,253,553,253.83
21010101	SALARY	96,495,328,000.00	19,645,525,146.81	39,531,630,245.52	41.0%	56,963,697,754.48
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	1,402,986,000.00	361,028,213.16	589,151,732.80	42.0%	813,834,267.20
21010104	CLEARANCE OF SALARY ARREARS	722,890,000.00	127,717,766.72	246,868,767.85	34.2%	476,021,232.15
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	52,375,148,990.82	7,360,901,365.84	16,566,766,133.40	31.6%	35,808,382,857.42
210201	ALLOWANCES	36,199,076,938.43	4,251,785,989.66	10,150,981,107.18	28.0%	26,048,095,831.25
21020103	TRANSPORT ALLOWANCES	184,686,000.00	451,428,222.07	559,416,879.40	302.9%	- 374,730,879.40
21020106	RESPONSIBILITY ALLOWANCE	2,975,210,350.00	2,253,212,759.75	3,213,209,386.59	108.0%	- 237,999,036.59
21020107	ENTERTAINMENT ALLOWANCE	2,999,827,000.00	95,118,167.78	751,506,660.03	25.1%	2,248,320,339.97
21020113	DOMESTIC SERVANT ALLOWANCE	369,372,000.00	-	41,038,507.92	11.1%	328,333,492.08
21020114	MEDICAL ALLOWANCE	8,440,295,734.61	1,350,611,214.00	2,552,540,728.57	30.2%	5,887,755,006.04
21020115	RURAL POSTING ALLOWANCE	1,445,093,476.92	-	378,553,305.47	26.2%	1,066,540,171.45
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	3,216,958,776.92	33,033,953.60	229,516,064.01	7.1%	2,987,442,712.91
21020117	EXAMS ALLOWANCE	1,965,896,807.69	-	112,670,291.66	5.7%	1,853,226,516.03
21020118	TEACHING INDUCEMENT	1,375,573,130.76	-	1,911,281.45	0.1%	1,373,661,849.31
21020119	SHIFTING ALLOWANCE	433,471,450.00	-	4,145,345.54	1.0%	429,326,104.46
21020120	LEARNED SOCIETY ALLOWANCE	458,524,376.92	-	14,493,339.01	3.2%	444,031,037.91
21020124	CALL DUTY ALLOWANCE	433,471,450.00	-	7,848,446.99	1.8%	425,623,003.01
21020126	HAZARD ALLOWANCE	891,995,826.92	-	92,762,080.06	10.4%	799,233,746.86
21020128	OTHER ALLOWANCES	2,621,727,803.84	47,668.31	297,158,833.85	11.3%	2,324,568,969.99
21020129	NYSC/ IT ALLOWANCES	7,436,114,000.00	68,334,004.14	1,654,396,820.27	22.2%	5,781,717,179.73
21020132	CASUAL WORKERS ALLOWANCE	917,048,753.84	-	239,813,136.33	26.2%	677,235,617.51
21020134	NON REGULAR ALLOWANCE	33,810,000.00	-	-	0.0%	33,810,000.00
210202	SOCIAL CONTRIBUTIONS	16,176,072,052.39	3,109,115,376.17	6,415,785,026.22	39.7%	9,760,287,026.17
21020202	CONTRIBUTORY PENSION	16,176,072,052.39	3,109,115,376.17	6,415,785,026.22	39.7%	9,760,287,026.17
22	OTHER RECURRENT COSTS	111,674,307,571.83	37,039,398,849.71	58,301,603,362.87	52.2%	53,372,704,208.96
2202	OVERHEAD COST	88,519,922,023.75	24,232,191,729.00	37,816,627,744.03	42.7%	50,703,294,279.72
220201	TRAVEL & TRANSPORT - GENERAL	9,618,170,023.75	3,277,792,620.00	5,576,725,209.74	58.0%	4,041,444,814.01
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	2,520,604,205.00	709,875,523.00	824,395,980.74	32.7%	1,696,208,224.26
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	2,436,740,818.75	439,467,897.00	1,490,026,229.00	61.1%	946,714,589.75
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	2,933,539,000.00	969,888,000.00	1,193,468,200.00	40.7%	1,740,070,800.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	1,727,286,000.00	1,158,561,200.00	2,068,834,800.00	119.8%	- 341,548,800.00
220202	UTILITIES - GENERAL	2,287,822,000.00	204,811,376.00	244,583,769.99	10.7%	2,043,238,230.01
22020201	ELECTRICITY CHARGES	1,121,695,000.00	127,863,926.00	144,867,719.99	12.9%	976,827,280.01
22020202	TELEPHONE CHARGES	115,545,000.00	10,420,000.00	10,420,000.00	9.0%	105,125,000.00
22020203	INTERNET ACCESS CHARGES	277,361,000.00	24,775,950.00	29,387,050.00	10.6%	247,973,950.00
22020204	SATELLITE BROADCASTING ACCESS CHARGES	64,088,000.00	5,120,000.00	5,120,000.00	8.0%	58,968,000.00
22020205	WATER RATES	89,658,000.00	3,120,000.00	8,087,500.00	9.0%	81,570,500.00
22020206	SEWERAGE CHARGES	50,310,000.00	-	-	0.0%	50,310,000.00
22020207	LEASED COMMUNICATION LINES(S)	2,240,000.00	-	-	0.0%	2,240,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	191,892,000.00	9,811,500.00	23,001,500.00	12.0%	168,890,500.00
22020209	OTHER UTILITIES	375,033,000.00	23,700,000.00	23,700,000.00	6.3%	351,333,000.00

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
220203	MATERIALS & SUPPLIES - GENERAL	8,783,594,000.00	2,450,561,961.00	4,472,718,271.79	50.9%	4,310,875,728.21
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,131,307,000.00	252,364,372.00	404,048,448.63	35.7%	727,258,551.37
22020302	BOOKS	304,495,000.00	86,822,758.00	107,644,758.00	35.4%	196,850,242.00
22020303	NEWSPAPERS	29,008,000.00	-	-	0.0%	29,008,000.00
22020304	MAGAZINES & PERIODICALS	32,624,000.00	2,400,000.00	2,400,000.00	7.4%	30,224,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	624,603,000.00	97,140,000.00	119,792,000.00	19.2%	504,811,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	818,739,000.00	64,870,000.00	460,365,000.00	56.2%	358,374,000.00
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	532,571,000.00	200,762,254.00	203,168,254.00	38.1%	329,402,746.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	127,444,000.00	5,500,000.00	5,500,000.00	4.3%	121,944,000.00
22020309	UNIFORMS & OTHER CLOTHING	352,235,000.00	20,916,500.00	72,736,500.00	20.6%	279,498,500.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	459,355,000.00	16,500,000.00	20,600,000.00	4.5%	438,755,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	672,941,000.00	336,622,400.00	563,039,009.16	83.7%	109,901,990.84
22020312	SANITARY MATERIALS	81,234,000.00	-	-	0.0%	81,234,000.00
22020313	WATER TREATMENT CHEMICALS	1,000,680,000.00	622,375,414.00	1,595,775,414.00	159.5%	- 595,095,414.00
22020314	EXAMINATION MATERIALS	2,022,783,000.00	595,638,263.00	622,498,888.00	30.8%	1,400,284,112.00
22020316	OTHER MATERIALS AND SUPPLY	593,575,000.00	148,650,000.00	295,150,000.00	49.7%	298,425,000.00
220204	MAINTENANCE SERVICES - GENERAL	5,244,610,000.00	598,720,626.00	852,497,467.13	16.3%	4,392,112,532.87
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	1,219,289,000.00	302,521,376.00	412,956,580.50	33.9%	806,332,419.50
22020402	MAINTENANCE OF OFFICE FURNITURE	343,489,000.00	29,153,300.00	42,350,800.00	12.3%	301,138,200.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	856,858,000.00	191,397,625.00	295,680,361.63	34.5%	561,177,638.37
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	363,137,000.00	17,210,125.00	26,405,025.00	7.3%	336,731,975.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	402,416,000.00	21,497,700.00	31,847,700.00	7.9%	370,568,300.00
22020406	OTHER MAINTENANCE SERVICES	1,328,946,000.00	34,740,500.00	37,740,500.00	2.8%	1,291,205,500.00
22020407	MAINTENANCE OF AIRCRAFTS	157,000.00	-	-	0.0%	157,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	12,000,000.00	-	-	0.0%	12,000,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	12,343,000.00	-	-	0.0%	12,343,000.00
22020416	MAINTENANCE OF PARKS AND GARDEN	6,650,000.00	-	-	0.0%	6,650,000.00
22020417	MAINTENANCE OF OTHER INFRASTRUCTURE	699,325,000.00	2,200,000.00	5,516,500.00	0.8%	693,808,500.00
220205	TRAINING - GENERAL	4,290,492,000.00	748,681,652.00	1,187,180,470.00	27.7%	3,103,311,530.00
22020501	LOCAL TRAINING	3,468,561,000.00	744,761,652.00	1,151,142,502.00	33.2%	2,317,418,498.00
22020502	INTERNATIONAL TRAINING	821,931,000.00	3,920,000.00	36,037,968.00	4.4%	785,893,032.00
220206	OTHER SERVICES - GENERAL	7,535,096,000.00	4,329,468,619.00	5,489,287,119.00	72.8%	2,045,808,881.00
22020601	SECURITY SERVICES	1,373,980,000.00	153,603,938.00	244,579,938.00	17.8%	1,129,400,062.00
22020602	OFFICE RENT	134,179,000.00	-	-	0.0%	134,179,000.00
22020603	RESIDENTIAL RENT	141,900,000.00	1,000,000.00	1,000,000.00	0.7%	140,900,000.00
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	5,623,750,000.00	4,056,227,915.00	5,113,660,415.00	90.9%	510,089,585.00
22020605	CLEANING & FUMIGATION SERVICES	261,287,000.00	118,636,766.00	130,046,766.00	49.8%	131,240,234.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	8,022,447,000.00	1,317,489,256.00	2,480,212,006.00	30.9%	5,542,234,994.00
22020701	FINANCIAL CONSULTING	1,150,169,000.00	159,550,000.00	182,305,000.00	15.9%	967,864,000.00
22020702	INFORMATION TECHNOLOGY CONSULTING	454,383,000.00	3,000,000.00	13,000,000.00	2.9%	441,383,000.00
22020703	LEGAL SERVICES	634,942,000.00	265,857,656.00	265,857,656.00	41.9%	369,084,344.00
22020704	ENGINEERING SERVICES	70,162,000.00	2,000,000.00	2,000,000.00	2.9%	68,162,000.00
22020705	ARCHITECTURAL SERVICES	53,100,000.00	-	-	0.0%	53,100,000.00
22020706	SURVEYING SERVICES	15,904,000.00	541,600.00	541,600.00	3.4%	15,362,400.00
22020707	AGRICULTURAL CONSULTING	52,000,000.00	500,000.00	24,170,000.00	46.5%	27,830,000.00
22020708	MEDICAL CONSULTING	91,614,000.00	-	-	0.0%	91,614,000.00
22020709	AUDIT CONSULTANCY	122,240,000.00	700,000.00	21,312,750.00	17.4%	100,927,250.00
22020710	RESEARCH AND DOCUMENTATION	134,086,000.00	451,000,000.00	465,460,000.00	347.1%	- 331,374,000.00
22020711	SUPERVISION AND MANAGEMENT	594,130,000.00	220,000,000.00	220,000,000.00	37.0%	374,130,000.00
22020712	OTHER FINANCIAL CONSULTING	2,149,717,000.00	214,340,000.00	1,285,565,000.00	59.8%	864,152,000.00
22020713	TECHNICAL CONSULTANCY SERVICES	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	7,135,657,000.00	2,297,943,960.00	2,698,680,277.97	37.8%	4,436,976,722.03
22020801	MOTOR VEHICLE FUEL COST	1,817,121,000.00	61,242,000.00	117,158,920.00	6.4%	1,699,962,080.00
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	367,592,000.00	82,561,960.00	82,561,960.00	22.5%	285,030,040.00
22020803	PLANT / GENERATOR FUEL COST	4,907,544,000.00	2,144,140,000.00	2,488,959,397.97	50.7%	2,418,584,602.03
22020806	COOKING GAS/FUEL COST	43,400,000.00	10,000,000.00	10,000,000.00	23.0%	33,400,000.00

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
220209	FINANCIAL CHARGES - GENERAL	104,313,000.00	10,210,670.00	23,337,670.00	22.4%	80,975,330.00
22020901	BANK CHARGES (OTHER THAN INTEREST)	67,344,000.00	6,000,000.00	19,127,000.00	28.4%	48,217,000.00
22020902	INSURANCE PREMIUM	32,801,000.00	4,210,670.00	4,210,670.00	12.8%	28,590,330.00
22020903	OTHER CRF BANK CHARGES	4,168,000.00	-	-	0.0%	4,168,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	35,497,721,000.00	8,996,510,989.00	14,791,405,482.41	41.7%	20,706,315,517.59
22021001	REFRESHMENT & MEALS	782,857,000.00	44,558,000.00	292,528,500.00	37.4%	490,328,500.00
22021002	HONORARIUM & SITTING ALLOWANCE	1,201,528,000.00	322,222,686.00	384,638,686.00	32.0%	816,889,314.00
22021003	PUBLICITY & ADVERTISEMENTS	3,067,308,000.00	1,136,231,131.00	1,874,929,896.31	61.1%	1,192,378,103.69
22021004	MEDICAL EXPENSES-LOCAL	620,940,000.00	133,500,000.00	348,825,650.00	56.2%	272,114,350.00
22021006	POSTAGES & COURIER SERVICES	80,389,000.00	10,000,000.00	10,000,000.00	12.4%	70,389,000.00
22021007	WELFARE PACKAGES	5,770,190,000.00	2,891,021,059.00	5,118,424,434.00	88.7%	651,765,566.00
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	254,957,000.00	2,000,000.00	2,000,000.00	0.8%	252,957,000.00
22021009	SPORTING ACTIVITIES	1,303,729,000.00	355,988,350.00	406,618,850.00	31.2%	897,110,150.00
22021010	DIRECT TEACHING & LABORATORY COST	118,566,000.00	600,000.00	600,000.00	0.5%	117,966,000.00
22021011	OTHER MISCELLANEOUS	3,615,865,000.00	649,265,432.00	1,743,555,350.10	48.2%	1,872,309,649.90
22021019	MEDICAL EXPENSES-INTERNATIONAL	754,243,000.00	64,250,018.00	64,250,018.00	8.5%	689,992,982.00
22021020	PAYMENT FOR FOREIGN SCHOLARSHIP SCHEME	15,150,000,000.00	-	-	0.0%	15,150,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	721,950,000.00	168,382,000.00	186,552,000.00	25.8%	535,398,000.00
22021022	HOSPITALITY EXPENSES	1,718,541,000.00	3,217,992,313.00	4,251,046,098.00	247.4%	- 2,532,505,098.00
22021023	FINAL ACCOUNT PRODUCTION	121,579,000.00	500,000.00	99,436,000.00	81.8%	22,143,000.00
22021024	BUDGET FORMULATION LOGISTICS	215,079,000.00	-	8,000,000.00	3.7%	207,079,000.00
2203	LOANS AND ADVANCES	313,525,000.00	4,300,000.00	34,122,560.00	10.9%	279,402,440.00
220301	STAFF LOANS & ADVANCES	313,525,000.00	4,300,000.00	34,122,560.00	10.9%	279,402,440.00
22030101	MOTOR CYCLE ADVANCES	10,200,000.00	-	-	0.0%	10,200,000.00
22030102	BICYCLE ADVANCES	32,775,000.00	2,300,000.00	12,122,560.00	37.0%	20,652,440.00
22030104	CORRESPONDENCE ADVANCES	30,000,000.00	2,000,000.00	2,000,000.00	6.7%	28,000,000.00
22030106	MOTOR VEHICLE ADVANCE	230,550,000.00	-	20,000,000.00	8.7%	210,550,000.00
22030107	FURNISHING ADVANCES	10,000,000.00	-	-	0.0%	10,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,974,553,000.00	1,684,250,685.00	2,355,916,685.00	29.5%	5,618,636,315.00
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,974,553,000.00	1,684,250,685.00	2,355,916,685.00	29.5%	5,618,636,315.00
22040101	GRANT TO OTHER STATE GOVERNMENTS - CURRENT	130,000,000.00	-	-	0.0%	130,000,000.00
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	1,100,000,000.00	42,226,000.00	75,431,000.00	6.9%	1,024,569,000.00
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	50,000,000.00	-	-	0.0%	50,000,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT	2,087,039,000.00	-	-	0.0%	2,087,039,000.00
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPITAL	205,514,000.00	300,000.00	300,000.00	0.1%	205,214,000.00
22040108	GRANT TO PRIVATE COMPANIES - CAPITAL	2,000,000.00	-	-	0.0%	2,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	4,400,000,000.00	1,641,724,685.00	2,280,185,685.00	51.8%	2,119,814,315.00
2205	SUBSIDIES GENERAL	2,728,886,000.00	1,100,502,057.00	3,202,666,327.24	117.4%	- 473,780,327.24
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	2,728,886,000.00	1,100,502,057.00	3,202,666,327.24	117.4%	- 473,780,327.24
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	2,728,886,000.00	1,100,502,057.00	3,202,666,327.24	117.4%	- 473,780,327.24
2206	PUBLIC DEBT CHARGES	12,137,421,548.08	10,018,154,378.71	14,892,270,046.60	122.7%	- 2,754,848,498.52
220601	FOREIGN INTEREST / DISCOUNT	2,071,062,000.00	198,326,456.37	853,157,775.68	41.2%	1,217,904,224.32
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS	2,071,062,000.00	198,326,456.37	853,157,775.68	41.2%	1,217,904,224.32
220602	DOMESTIC INTEREST / DISCOUNT	1,857,969,000.00	668,930,006.44	1,945,277,156.57	104.7%	- 87,308,156.57
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWINGS	1,857,969,000.00	668,930,006.44	1,945,277,156.57	104.7%	- 87,308,156.57
220603	FOREIGN PRINCIPAL	5,006,462,000.00	985,055,473.76	3,219,369,074.47	64.3%	1,787,092,925.53
22060302	FOREIGN PRINCIPLE - LONG TERM BORROWINGS	5,006,462,000.00	985,055,473.76	3,219,369,074.47	64.3%	1,787,092,925.53
220604	DOMESTIC PRINCIPAL	3,201,928,548.08	8,165,842,442.14	8,874,466,039.88	277.2%	- 5,672,537,491.80
22060402	DOMESTIC PRINCIPLE - LONG TERM BORROWINGS	3,201,928,548.08	8,165,842,442.14	8,874,466,039.88	277.2%	- 5,672,537,491.80

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
23	CAPITAL EXPENDITURE	457,084,757,100.35	63,517,209,063.99	90,790,594,069.05	19.9%	366,294,163,031.30
2301	FIXED ASSETS PURCHASED	78,587,082,543.15	10,214,055,210.31	18,891,041,231.87	24.0%	59,696,041,311.28
230101	PURCHASE OF FIXED ASSETS - GENERAL	78,587,082,543.15	10,214,055,210.31	18,891,041,231.87	24.0%	59,696,041,311.28
23010101	PURCHASE / ACQUISITION OF LAND	1,706,023,301.00	493,780,143.00	1,493,780,143.00	87.6%	212,243,158.00
23010102	PURCHASE OF OFFICE BUILDINGS	881,000,000.00	70,705,448.04	70,705,448.04	8.0%	810,294,551.96
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	7,000,000,000.00	-	6,195,247,859.85	88.5%	804,752,140.15
23010104	PURCHASE MOTOR CYCLES	776,136,730.87	-	-	0.0%	776,136,730.87
23010105	PURCHASE OF MOTOR VEHICLES	6,569,377,429.55	1,908,613,496.62	2,396,613,496.62	36.5%	4,172,763,932.93
23010106	PURCHASE OF VANS	297,588,750.00	-	-	0.0%	297,588,750.00
23010107	PURCHASE OF TRUCKS	1,223,935,000.00	-	-	0.0%	1,223,935,000.00
23010108	PURCHASE OF BUSES	2,913,535,085.00	-	-	0.0%	2,913,535,085.00
23010109	PURCHASE OF SEA BOATS	350,000,000.00	-	-	0.0%	350,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	3,365,604,880.20	-	-	0.0%	3,365,604,880.20
23010113	PURCHASE OF COMPUTERS	3,161,081,850.09	-	-	0.0%	3,161,081,850.09
23010114	PURCHASE OF COMPUTER PRINTERS	126,550,925.00	13,159,000.00	13,159,000.00	10.4%	113,391,925.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	490,000,000.00	-	-	0.0%	490,000,000.00
23010117	PURCHASE OF SHREDDING MACHINES	121,000,000.00	-	-	0.0%	121,000,000.00
23010118	PURCHASE OF SCANNERS	216,751,665.00	-	-	0.0%	216,751,665.00
23010119	PURCHASE OF POWER GENERATING SET	4,949,854,962.75	3,181,522,178.87	3,637,613,786.43	73.5%	1,312,241,176.32
23010120	PURCHASE OF CANTEN / KITCHEN EQUIPMENT	30,000,000.00	-	-	0.0%	30,000,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	84,725,960.00	-	-	0.0%	84,725,960.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	10,237,500,675.83	1,297,701,221.00	1,427,405,339.64	13.9%	8,810,095,336.19
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	21,000,000.00	-	-	0.0%	21,000,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	2,153,803,649.08	-	-	0.0%	2,153,803,649.08
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	1,959,353,418.42	-	-	0.0%	1,959,353,418.42
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	844,000,000.00	125,891,513.00	125,891,513.00	14.9%	718,108,487.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	10,450,008,360.33	1,021,473,358.78	1,202,759,815.88	11.5%	9,247,248,544.45
23010128	PURCHASE OF SECURITY EQUIPMENT	1,584,759,605.00	-	181,210,864.03	11.4%	1,403,548,740.97
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,913,700,000.00	-	-	0.0%	1,913,700,000.00
23010130	PURCHASE OF RECREATIONAL FACILITIES	128,647,281.00	-	-	0.0%	128,647,281.00
23010133	PURCHASES OF SURVEYING EQUIPMENT	85,000,000.00	-	45,445,114.38	53.5%	39,554,885.62
23010134	PURCHASE OF DIVING EQUIPMENT	147,000,000.00	-	-	0.0%	147,000,000.00
23010139	PURCHASE OF OTHER FIXED ASSETS	14,799,143,014.03	2,101,208,851.00	2,101,208,851.00	14.2%	12,697,934,163.03
2302	CONSTRUCTION / PROVISION	201,037,211,917.18	41,423,808,378.38	55,411,388,299.94	27.6%	145,625,823,617.24
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	201,037,211,917.18	41,423,808,378.38	55,411,388,299.94	27.6%	145,625,823,617.24
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	26,535,116,976.76	4,257,941,752.62	5,621,637,807.99	21.2%	20,913,479,168.77
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	1,563,600,847.00	197,659,466.88	197,659,466.88	12.6%	1,365,941,380.12
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	2,330,127,620.60	118,550,999.80	118,550,999.80	5.1%	2,211,576,620.80
23020104	CONSTRUCTION / PROVISION OF HOUSING	2,410,000,000.00	177,000,000.00	177,000,000.00	7.3%	2,233,000,000.00
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	6,412,562,999.07	-	225,457,284.06	3.5%	6,187,105,715.01
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	12,575,925,468.20	-	43,963,852.47	0.3%	12,531,961,615.73
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	31,044,182,421.77	13,645,823,252.16	14,200,223,252.16	45.7%	16,843,959,169.61
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	50,000,000.00	-	-	0.0%	50,000,000.00
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	550,000,000.00	-	-	0.0%	550,000,000.00
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILITIES	190,579,961.24	-	-	0.0%	190,579,961.24
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	808,250,000.00	-	-	0.0%	808,250,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	72,679,992,834.51	16,390,389,716.79	22,679,045,442.93	31.2%	50,000,947,391.58
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	35,000,000.00	-	-	0.0%	35,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	8,389,859,913.17	21,395,200.00	80,737,671.38	1.0%	8,309,122,241.79
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	896,952,855.75	-	47,174,972.68	5.3%	849,777,883.07
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS	15,000,000.00	-	-	0.0%	15,000,000.00
23020123	CONSTRUCTION OF TRAFFIC/STREET LIGHTS	88,905,102.00	-	-	0.0%	88,905,102.00
23020124	CONSTRUCTION OF MARKETS/PARKS	1,570,560,000.00	-	-	0.0%	1,570,560,000.00
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	60,000,000.00	-	-	0.0%	60,000,000.00
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	7,532,977,965.24	1,598,929,187.85	2,398,929,187.85	31.8%	5,134,048,777.39
23020128	OTHER CONSTRUCTION	16,946,416,951.87	2,942,255,852.48	6,381,049,105.80	37.7%	10,565,367,846.07
23020129	PROVISION OF HEALTH PROGRAMME / ACTIVITIES	27,000,000.00	-	-	0.0%	27,000,000.00
23020130	PROVISION OF EDUCATIONAL PROGRAMME / ACTIVITIES	1,724,200,000.00	-	69,253,070.21	4.0%	1,654,946,929.79
23020132	CONSTRUCTION OF BUILDING ARREARS	6,600,000,000.00	2,073,862,949.80	3,170,706,185.73	48.0%	3,429,293,814.27

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
2303	REHABILITATION / REPAIRS	61,733,984,056.55	5,925,399,271.09	9,630,165,123.82	15.6%	52,103,818,932.73
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	61,733,984,056.55	5,925,399,271.09	9,630,165,123.82	15.6%	52,103,818,932.73
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING	1,921,281,524.25	-	-	0.0%	1,921,281,524.25
23030102	REHABILITATION / REPAIRS - ELECTRICITY	2,089,800,000.00	-	-	0.0%	2,089,800,000.00
23030103	REHABILITATION / REPAIRS - HOUSING	2,809,186,593.76	1,510,321,091.00	1,510,321,091.00	53.8%	1,298,865,502.76
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	4,205,800,612.50	12,385,796.58	12,385,796.58	0.3%	4,193,414,815.92
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	10,337,357,990.35	137,316,666.93	261,756,759.18	2.5%	10,075,601,231.17
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	10,298,135,356.54	545,098,567.00	734,862,220.71	7.1%	9,563,273,135.83
23030110	REHABILITATION / REPAIRS - LIBRARIES	34,000,000.00	-	-	0.0%	34,000,000.00
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	3,893,557,000.00	-	-	0.0%	3,893,557,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FACILITIES	643,356,315.20	-	-	0.0%	643,356,315.20
23030113	REHABILITATION / REPAIRS - ROADS/CULVERTS	8,283,747,063.35	837,624,566.69	1,700,967,995.16	20.5%	6,582,779,068.19
23030115	REHABILITATION / REPAIRS - WATER-WAY	250,000,000.00	187,012,123.00	187,012,123.00	74.8%	62,987,877.00
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	3,100,000,000.00	55,120,090.15	55,120,090.15	1.8%	3,044,879,909.85
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	40,000,000.00	-	-	0.0%	40,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	9,299,150,703.03	1,449,840,161.63	3,040,318,022.30	32.7%	6,258,832,680.73
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	100,189,099.80	-	-	0.0%	100,189,099.80
23030123	REHABILITATION/REPAIRS- TRAFFIC /STREET LIGHTS	225,200,000.00	-	-	0.0%	225,200,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	235,000,000.00	-	-	0.0%	235,000,000.00
23030125	REHABILITATION/REPAIRS- POWER GENERATING PLANTS	1,035,000,000.00	1,009,621,845.18	1,009,621,845.18	97.5%	25,378,154.82
23030126	REHABILITATION/REPAIRS OF CEMETERIES	20,000,000.00	20,360,000.00	20,360,000.00	101.8%	- 360,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	2,693,221,797.77	152,864,841.00	1,070,078,257.05	39.7%	1,623,143,540.72
23030128	OTHER REHABILITATION	220,000,000.00	7,833,521.93	27,360,923.51	12.4%	192,639,076.49
2304	PRESERVATION OF THE ENVIRONMENT	4,654,584,675.92	593,369,338.00	593,369,338.00	12.7%	4,061,215,337.92
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	4,654,584,675.92	593,369,338.00	593,369,338.00	12.7%	4,061,215,337.92
23040101	TREE PLANTING	415,000,000.00	-	-	0.0%	415,000,000.00
23040102	EROSION & FLOOD CONTROL	1,926,934,675.92	432,107,224.00	432,107,224.00	22.4%	1,494,827,451.92
23040103	WILDLIFE CONSERVATION	250,000,000.00	-	-	0.0%	250,000,000.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	335,000,000.00	161,262,114.00	161,262,114.00	48.1%	173,737,886.00
23040105	WATER POLLUTION PREVENTION & CONTROL	1,727,650,000.00	-	-	0.0%	1,727,650,000.00
2305	OTHER CAPITAL PROJECTS	111,071,893,907.55	5,360,576,866.21	6,264,630,075.42	5.6%	104,807,263,832.13
230501	ACQUISITION OF NON TANGIBLE ASSETS	111,071,893,907.55	5,360,576,866.21	6,264,630,075.42	5.6%	104,807,263,832.13
23050101	RESEARCH AND DEVELOPMENT	13,424,048,182.59	26,600,000.00	86,330,000.00	0.6%	13,337,718,182.59
23050102	COMPUTER SOFTWARE ACQUISITION	1,254,220,672.60	-	-	0.0%	1,254,220,672.60
23050103	MONITORING AND EVALUATION	9,591,274,996.35	105,800,000.00	105,800,000.00	1.1%	9,485,474,996.35
23050104	ANNIVERSARIES/CELEBRATIONS	2,171,141,046.39	79,000,367.00	79,000,367.00	3.6%	2,092,140,679.39
23050107	MARGIN FOR INCREASE IN COST	269,927,802.84	-	-	0.0%	269,927,802.84
23050108	SPECIAL INTERVENTION PROGRAMME	50,996,496,222.38	2,546,985,929.00	3,334,085,929.00	6.5%	47,662,410,293.38
23050128	OTHER NON-TANGIBLE ASSETS	33,364,784,984.39	2,602,190,570.21	2,659,413,779.42	8.0%	30,705,371,204.97

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Kano State Government Budget Performance Report 2025 Q2 - Total Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	719,755,417,663.00	128,051,780,406.23	206,026,614,311.49	28.6%	513,728,803,351.50
701	GENERAL PUBLIC SERVICES	122,945,169,006.60	38,919,111,994.84	56,461,494,997.37	45.9%	66,483,674,009.23
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFF	42,335,777,200.00	7,396,005,110.05	11,624,145,051.38	27.5%	30,711,632,148.62
70111	EXECUTIVE AND LEGISLATIVE ORGANS	23,227,790,000.00	5,440,986,263.05	8,766,263,684.91	37.7%	14,461,526,315.09
70112	FINANCIAL AND FISCAL AFFAIRS	9,107,987,200.00	648,246,183.01	1,551,108,702.47	17.0%	7,556,878,497.53
70113	EXTERNAL AFFAIRS	10,000,000,000.00	1,306,772,664.00	1,306,772,664.00	13.1%	8,693,227,336.00
7013	GENERAL SERVICES	65,214,987,258.52	20,940,089,975.73	29,343,289,685.97	45.0%	35,871,697,572.55
70131	GENERAL PERSONNEL SERVICES	6,997,050,000.00	1,888,253,241.67	3,133,573,320.03	44.8%	3,863,476,679.97
70132	OVERALL PLANNING AND STATISTICAL SERVICES	9,298,316,130.00	163,169,728.59	189,262,590.19	2.0%	9,109,053,539.81
70133	OTHER GENERAL SERVICES	48,919,621,128.52	18,888,667,005.47	26,020,453,775.76	53.2%	22,899,167,352.76
7016	GENERAL PUBLIC SERVICES N.E.C.	1,406,983,000.00	27,391,708.08	31,114,391.15	2.2%	1,375,868,608.85
70161	GENERAL PUBLIC SERVICES N.E.C.	1,406,983,000.00	27,391,708.08	31,114,391.15	2.2%	1,375,868,608.85
7017	PUBLIC DEBT TRANSACTIONS	12,837,421,548.08	10,513,399,200.97	15,387,514,868.86	119.9%	- 2,550,093,320.78
70171	PUBLIC DEBT TRANSACTIONS	12,837,421,548.08	10,513,399,200.97	15,387,514,868.86	119.9%	- 2,550,093,320.78
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,150,000,000.00	42,226,000.00	75,431,000.00	6.6%	1,074,569,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,150,000,000.00	42,226,000.00	75,431,000.00	6.6%	1,074,569,000.00
703	PUBLIC ORDER AND SAFETY	26,829,841,930.18	3,589,090,110.48	7,910,637,020.91	29.5%	18,919,204,909.27
7032	FIRE PROTECTION SERVICES	1,665,103,000.00	322,232,705.87	681,765,074.33	40.9%	983,337,925.67
70321	FIRE PROTECTION SERVICES	1,665,103,000.00	322,232,705.87	681,765,074.33	40.9%	983,337,925.67
7033	LAW COURTS	19,569,999,619.32	2,230,934,221.80	5,219,384,885.24	26.7%	14,350,614,734.08
70331	LAW COURTS	19,569,999,619.32	2,230,934,221.80	5,219,384,885.24	26.7%	14,350,614,734.08
7035	R & D PUBLIC ORDER AND SAFETY	267,615,310.86	-	-	0.0%	267,615,310.86
70351	R&D PUBLIC ORDER AND SAFETY	267,615,310.86	-	-	0.0%	267,615,310.86
7036	PUBLIC ORDER AND SAFETY N.E.C.	5,327,124,000.00	1,035,923,182.81	2,009,487,061.34	37.7%	3,317,636,938.66
70361	PUBLIC ORDER AND SAFETY N.E.C.	5,327,124,000.00	1,035,923,182.81	2,009,487,061.34	37.7%	3,317,636,938.66
704	ECONOMIC AFFAIRS	113,809,633,628.13	17,126,920,467.47	25,589,667,289.77	22.5%	88,219,966,338.36
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,924,595,200.00	60,064,039.78	143,649,864.46	2.4%	5,780,945,335.54
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,924,595,200.00	60,064,039.78	143,649,864.46	2.4%	5,780,945,335.54
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	22,527,096,821.23	1,635,424,185.02	2,337,130,443.19	10.4%	20,189,966,378.04
70421	AGRICULTURE	22,451,199,821.23	1,626,737,111.57	2,320,125,086.10	10.3%	20,131,074,735.13
70422	FORESTRY	75,897,000.00	8,687,073.45	17,005,357.08	22.4%	58,891,642.92
7043	FUEL AND ENERGY	3,249,320,624.62	149,480,380.59	178,703,084.69	5.5%	3,070,617,539.93
70435	ELECTRICITY	3,249,320,624.62	149,480,380.59	178,703,084.69	5.5%	3,070,617,539.93
7044	MINING, MANUFACTURING, AND CONSTRUCTION	578,853,871.45	12,767,500.00	12,767,500.00	2.2%	566,086,371.45
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	578,853,871.45	12,767,500.00	12,767,500.00	2.2%	566,086,371.45
7045	TRANSPORT	78,507,656,061.78	15,136,817,333.35	22,738,408,415.36	29.0%	55,769,247,646.42
70451	ROAD TRANSPORT	78,507,656,061.78	15,136,817,333.35	22,738,408,415.36	29.0%	55,769,247,646.42
7047	OTHER INDUSTRIES	2,978,331,049.05	110,593,412.72	157,234,366.07	5.3%	2,821,096,682.98
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	462,072,000.00	-	-	0.0%	462,072,000.00
70473	TOURISM	2,476,774,049.05	106,547,412.72	142,976,866.07	5.8%	2,333,797,182.98
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	39,485,000.00	4,046,000.00	14,257,500.00	36.1%	25,227,500.00
7049	ECONOMIC AFFAIRS N.E.C.	43,780,000.00	21,773,616.00	21,773,616.00	49.7%	22,006,384.00
70491	ECONOMIC AFFAIRS N.E.C.	43,780,000.00	21,773,616.00	21,773,616.00	49.7%	22,006,384.00
705	ENVIRONMENTAL PROTECTION	10,859,643,938.00	341,751,858.04	623,707,350.57	5.7%	10,235,936,587.43
7051	WASTE MANAGEMENT	2,928,858,000.00	211,967,055.93	379,011,235.88	12.9%	2,549,846,764.12
70511	WASTE MANAGEMENT	2,928,858,000.00	211,967,055.93	379,011,235.88	12.9%	2,549,846,764.12
7056	ENVIRONMENTAL PROTECTION N.E.C.	7,930,785,938.00	129,784,802.11	244,696,114.69	3.1%	7,686,089,823.31
70561	ENVIRONMENTAL PROTECTION N.E.C.	7,930,785,938.00	129,784,802.11	244,696,114.69	3.1%	7,686,089,823.31
706	HOUSING AND COMMUNITY AMMENITIES	104,464,972,276.31	23,507,006,181.61	42,427,604,019.09	40.6%	62,037,368,257.21
7061	HOUSING DEVELOPMENT	54,381,554,612.51	10,420,952,913.61	26,280,209,149.17	48.3%	28,101,345,463.34
70611	HOUSING DEVELOPMENT	54,381,554,612.51	10,420,952,913.61	26,280,209,149.17	48.3%	28,101,345,463.34
7062	COMMUNITY DEVELOPMENT	17,466,505,988.55	3,554,019,522.00	3,800,843,684.75	21.8%	13,665,662,303.80
70621	COMMUNITY DEVELOPMENT	17,466,505,988.55	3,554,019,522.00	3,800,843,684.75	21.8%	13,665,662,303.80
7063	WATER SUPPLY	17,894,591,612.50	3,239,552,799.81	4,501,135,395.49	25.2%	13,393,456,217.01
70631	WATER SUPPLY	17,894,591,612.50	3,239,552,799.81	4,501,135,395.49	25.2%	13,393,456,217.01

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
7064	STREET LIGHTING	8,122,320,062.75	4,218,617,996.39	4,674,709,603.95	57.6%	3,447,610,458.80
70641	STREET LIGHTING	8,122,320,062.75	4,218,617,996.39	4,674,709,603.95	57.6%	3,447,610,458.80
7065	R & D HOUSING AND COMMUNITY AMENITIES	6,600,000,000.00	2,073,862,949.80	3,170,706,185.73	48.0%	3,429,293,814.27
70651	R & D HOUSING AND COMMUNITY AMENITIES	6,600,000,000.00	2,073,862,949.80	3,170,706,185.73	48.0%	3,429,293,814.27
707	HEALTH	81,821,307,221.73	8,288,151,406.99	14,689,919,946.92	18.0%	67,131,387,274.81
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	128,240,000.00	900,000.00	900,000.00	0.7%	127,340,000.00
70711	PHARMACEUTICAL PRODUCTS	128,240,000.00	900,000.00	900,000.00	0.7%	127,340,000.00
7072	OUTPATIENT SERVICES	2,904,794,000.00	351,980,123.36	712,604,580.53	24.5%	2,192,189,419.47
70721	GENERAL MEDICAL SERVICES	2,904,794,000.00	351,980,123.36	712,604,580.53	24.5%	2,192,189,419.47
7073	HOSPITAL SERVICES	31,893,749,000.00	5,533,569,570.19	10,907,407,843.34	34.2%	20,986,341,156.66
70731	GENERAL HOSPITAL SERVICES	30,601,050,000.00	5,366,129,070.19	10,737,875,343.34	35.1%	19,863,174,656.66
70732	SPECIALIZED HOSPITAL SERVICES	1,292,699,000.00	167,440,500.00	169,532,500.00	13.1%	1,123,166,500.00
7074	PUBLIC HEALTH SERVICES	44,964,689,221.73	2,034,875,697.93	2,140,754,816.57	4.8%	42,823,934,405.16
70741	PUBLIC HEALTH SERVICES	44,964,689,221.73	2,034,875,697.93	2,140,754,816.57	4.8%	42,823,934,405.16
7076	HEALTH N.E.C.	1,929,835,000.00	366,826,015.51	928,252,706.48	48.1%	1,001,582,293.52
70761	HEALTH N.E.C.	1,929,835,000.00	366,826,015.51	928,252,706.48	48.1%	1,001,582,293.52
708	RECREATION, CULTURE AND RELIGION	16,377,555,316.99	2,043,771,129.13	5,206,625,131.51	31.8%	11,170,930,185.48
7081	RECREATIONAL AND SPORTING SERVICES	1,395,850,000.00	182,339,369.91	327,455,024.91	23.5%	1,068,394,975.09
70811	RECREATIONAL AND SPORTING SERVICES	1,395,850,000.00	182,339,369.91	327,455,024.91	23.5%	1,068,394,975.09
7082	CULTURAL SERVICES	1,314,592,000.00	177,067,588.38	194,173,961.03	14.8%	1,120,418,038.97
70821	CULTURAL SERVICES	1,314,592,000.00	177,067,588.38	194,173,961.03	14.8%	1,120,418,038.97
7083	BROADCASTING AND PUBLISHING SERVICES	6,472,520,691.99	507,472,307.09	1,147,134,609.19	17.7%	5,325,386,082.80
70831	BROADCASTING AND PUBLISHING SERVICES	6,472,520,691.99	507,472,307.09	1,147,134,609.19	17.7%	5,325,386,082.80
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	7,091,768,625.00	1,157,680,879.45	3,499,439,567.78	49.3%	3,592,329,057.22
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	7,091,768,625.00	1,157,680,879.45	3,499,439,567.78	49.3%	3,592,329,057.22
7085	R & D RECREATION, CULTURE AND RELIGION	102,824,000.00	19,210,984.30	38,421,968.61	37.4%	64,402,031.39
70851	R & D RECREATION, CULTURE AND RELIGION	102,824,000.00	19,210,984.30	38,421,968.61	37.4%	64,402,031.39
709	EDUCATION	205,463,478,524.45	29,846,097,051.28	44,024,831,625.01	21.4%	161,438,646,899.44
7091	PRE-PRIMARY AND PRIMARY EDUCATION	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
70912	PRIMARY EDUCATION	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
7092	SECONDARY EDUCATION	68,898,871,354.04	18,232,880,363.19	26,252,057,103.76	38.1%	42,646,814,250.28
70922	UPPER-SECONDARY EDUCATION	68,898,871,354.04	18,232,880,363.19	26,252,057,103.76	38.1%	42,646,814,250.28
7093	POSTSECONDARY NONTERTIARY EDUCATION	17,488,838,025.58	-	-	0.0%	17,488,838,025.58
70931	POST-SECONDARY NON-TERTIARY EDUCATION	17,488,838,025.58	-	-	0.0%	17,488,838,025.58
7094	TERTIARY EDUCATION	75,545,389,628.69	4,474,187,666.71	8,927,153,862.67	11.8%	66,618,235,766.02
70941	FIRST STAGE OF TERTIARY EDUCATION	62,672,113,604.94	2,950,253,061.59	4,018,586,575.55	6.4%	58,653,527,029.39
70942	SECOND STAGE OF TERTIARY EDUCATION	12,873,276,023.75	1,523,934,605.11	4,908,567,287.11	38.1%	7,964,708,736.64
7095	EDUCATION NOT DEFINABLE BY LEVEL	18,309,704,716.75	1,504,556,926.66	1,994,692,690.61	10.9%	16,315,012,026.14
70951	EDUCATION NOT DEFINABLE BY LEVEL	18,309,704,716.75	1,504,556,926.66	1,994,692,690.61	10.9%	16,315,012,026.14
7097	R & D EDUCATION	28,862,000.00	1,500,000.00	1,500,000.00	5.2%	27,362,000.00
70971	R & D EDUCATION	28,862,000.00	1,500,000.00	1,500,000.00	5.2%	27,362,000.00
7098	EDUCATION N.E.C.	8,880,768,135.97	1,422,457,206.27	1,925,163,049.75	21.7%	6,955,605,086.22
70981	EDUCATION N.E.C.	8,880,768,135.97	1,422,457,206.27	1,925,163,049.75	21.7%	6,955,605,086.22
710	SOCIAL PROTECTION	37,183,815,820.61	4,389,880,206.39	9,092,126,930.34	24.5%	28,091,688,890.27
7102	OLD AGE	16,632,347,052.39	3,469,697,135.10	6,879,165,737.47	41.4%	9,753,181,314.92
71021	OLD AGE	16,632,347,052.39	3,469,697,135.10	6,879,165,737.47	41.4%	9,753,181,314.92
7104	FAMILY AND CHILDREN	4,843,200,000.00	-	143,267,672.86	3.0%	4,699,932,327.14
71041	FAMILY AND CHILDREN	4,843,200,000.00	-	143,267,672.86	3.0%	4,699,932,327.14
7105	UNEMPLOYMENT	7,832,966,000.00	784,949,536.88	1,005,040,092.26	12.8%	6,827,925,907.74
71051	UNEMPLOYMENT	7,832,966,000.00	784,949,536.88	1,005,040,092.26	12.8%	6,827,925,907.74
7107	SOCIAL EXCLUSION N.E.C	3,569,516,254.00	1,287,478.33	2,574,956.66	0.1%	3,566,941,297.34
71071	SOCIAL EXCLUSION N.E.C.	3,569,516,254.00	1,287,478.33	2,574,956.66	0.1%	3,566,941,297.34
7109	SOCIAL PROTECTION N.E.C.	4,305,786,514.22	133,946,056.09	1,062,078,471.09	24.7%	3,243,708,043.13
71091	SOCIAL PROTECTION N.E.C.	4,305,786,514.22	133,946,056.09	1,062,078,471.09	24.7%	3,243,708,043.13

Table 11: Personnel Expenditure by Functional Classification

Kano State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	150,996,352,990.82	27,495,172,492.53	56,934,416,879.57	37.7%	94,061,936,111.25
701	GENERAL PUBLIC SERVICES	13,711,262,200.00	2,265,108,696.39	4,597,598,451.55	33.5%	9,113,663,748.45
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS	4,565,499,200.00	628,896,907.05	1,451,259,095.88	31.8%	3,114,240,104.12
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,481,504,000.00	245,187,724.05	491,931,721.41	33.2%	989,572,278.59
70112	FINANCIAL AND FISCAL AFFAIRS	3,083,995,200.00	383,709,183.01	959,327,374.47	31.1%	2,124,667,825.53
7013	GENERAL SERVICES	9,121,094,000.00	1,632,489,106.26	3,138,893,989.52	34.4%	5,982,200,010.48
70131	GENERAL PERSONNEL SERVICES	3,187,494,000.00	684,166,228.67	1,366,097,018.77	42.9%	1,821,396,981.23
70132	OVERALL PLANNING AND STATISTICAL SERVICES	178,035,000.00	36,801,228.59	51,153,700.19	28.7%	126,881,299.81
70133	OTHER GENERAL SERVICES	5,755,565,000.00	911,521,649.00	1,721,643,270.57	29.9%	4,033,921,729.43
7016	GENERAL PUBLIC SERVICES N.E.C.	24,669,000.00	3,722,683.08	7,445,366.15	30.2%	17,223,633.85
70161	GENERAL PUBLIC SERVICES N.E.C.	24,669,000.00	3,722,683.08	7,445,366.15	30.2%	17,223,633.85
703	PUBLIC ORDER AND SAFETY	13,585,780,000.00	2,796,471,731.78	5,487,416,287.24	40.4%	8,098,363,712.76
7032	FIRE PROTECTION SERVICES	1,484,603,000.00	317,212,705.87	676,545,074.33	45.6%	808,057,925.67
70321	FIRE PROTECTION SERVICES	1,484,603,000.00	317,212,705.87	676,545,074.33	45.6%	808,057,925.67
7033	LAW COURTS	8,252,203,000.00	1,501,314,243.10	2,859,362,551.57	34.6%	5,392,840,448.43
70331	LAW COURTS	8,252,203,000.00	1,501,314,243.10	2,859,362,551.57	34.6%	5,392,840,448.43
7036	PUBLIC ORDER AND SAFETY N.E.C.	3,848,974,000.00	977,944,782.81	1,951,508,661.34	50.7%	1,897,465,338.66
70361	PUBLIC ORDER AND SAFETY N.E.C.	3,848,974,000.00	977,944,782.81	1,951,508,661.34	50.7%	1,897,465,338.66
704	ECONOMIC AFFAIRS	7,622,255,200.00	1,001,053,968.84	2,527,416,844.96	33.2%	5,094,838,355.04
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	372,075,200.00	10,139,039.78	91,035,864.46	24.5%	281,039,335.54
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	372,075,200.00	10,139,039.78	91,035,864.46	24.5%	281,039,335.54
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,544,550,000.00	626,037,383.02	1,214,974,870.69	34.3%	2,329,575,129.31
70421	AGRICULTURE	3,482,823,000.00	618,250,309.57	1,198,869,513.60	34.4%	2,283,953,486.40
70422	FORESTRY	61,727,000.00	7,787,073.45	16,105,357.08	26.1%	45,621,642.92
7043	FUEL AND ENERGY	157,114,000.00	29,429,380.79	58,652,084.89	37.3%	98,461,915.11
70435	ELECTRICITY	157,114,000.00	29,429,380.79	58,652,084.89	37.3%	98,461,915.11
7045	TRANSPORT	3,208,600,000.00	280,280,752.52	1,079,760,358.85	33.7%	2,128,839,641.15
70451	ROAD TRANSPORT	3,208,600,000.00	280,280,752.52	1,079,760,358.85	33.7%	2,128,839,641.15
7047	OTHER INDUSTRIES	339,916,000.00	55,167,412.72	82,993,666.07	24.4%	256,922,333.93
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	22,200,000.00	-	-	0.0%	22,200,000.00
70473	TOURISM	317,716,000.00	55,167,412.72	82,993,666.07	26.1%	234,722,333.93
705	ENVIRONMENTAL PROTECTION	1,274,085,000.00	211,790,292.04	376,879,268.10	29.6%	897,205,731.90
7051	WASTE MANAGEMENT	1,263,373,000.00	208,967,055.93	371,232,795.88	29.4%	892,140,204.12
70511	WASTE MANAGEMENT	1,263,373,000.00	208,967,055.93	371,232,795.88	29.4%	892,140,204.12
7056	ENVIRONMENTAL PROTECTION N.E.C.	10,712,000.00	2,823,236.11	5,646,472.22	52.7%	5,065,527.78
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,712,000.00	2,823,236.11	5,646,472.22	52.7%	5,065,527.78
706	HOUSING AND COMMUNITY AMMENITIES	2,482,700,000.00	192,196,446.73	390,228,648.44	15.7%	2,092,471,351.56
7061	HOUSING DEVELOPMENT	694,444,000.00	143,945,003.70	285,629,893.79	41.1%	408,814,106.21
70611	HOUSING DEVELOPMENT	694,444,000.00	143,945,003.70	285,629,893.79	41.1%	408,814,106.21
7063	WATER SUPPLY	1,788,256,000.00	48,251,443.03	104,598,754.65	5.8%	1,683,657,245.35
70631	WATER SUPPLY	1,788,256,000.00	48,251,443.03	104,598,754.65	5.8%	1,683,657,245.35
707	HEALTH	31,572,316,000.00	5,814,254,299.06	11,626,572,823.86	36.8%	19,945,743,176.14
7072	OUTPATIENT SERVICES	2,904,794,000.00	351,980,123.36	712,604,580.53	24.5%	2,192,189,419.47
70721	GENERAL MEDICAL SERVICES	2,904,794,000.00	351,980,123.36	712,604,580.53	24.5%	2,192,189,419.47
7073	HOSPITAL SERVICES	28,068,419,000.00	5,361,629,070.19	10,733,375,343.34	38.2%	17,335,043,656.66
70731	GENERAL HOSPITAL SERVICES	28,068,419,000.00	5,361,629,070.19	10,733,375,343.34	38.2%	17,335,043,656.66
7076	HEALTH N.E.C.	599,103,000.00	100,645,105.51	180,592,899.99	30.1%	418,510,100.01
70761	HEALTH N.E.C.	599,103,000.00	100,645,105.51	180,592,899.99	30.1%	418,510,100.01
708	RECREATION, CULTURE AND RELIGION	1,954,436,000.00	454,625,451.06	862,791,894.57	44.1%	1,091,644,105.43
7081	RECREATIONAL AND SPORTING SERVICES	428,469,000.00	180,839,369.91	325,955,024.91	76.1%	102,513,975.09
70811	RECREATIONAL AND SPORTING SERVICES	428,469,000.00	180,839,369.91	325,955,024.91	76.1%	102,513,975.09
7082	CULTURAL SERVICES	244,442,000.00	59,587,498.23	76,693,870.88	31.4%	167,748,129.12
70821	CULTURAL SERVICES	244,442,000.00	59,587,498.23	76,693,870.88	31.4%	167,748,129.12

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
7083	BROADCASTING AND PUBLISHING SERVICES	1,100,766,000.00	183,448,776.17	397,747,789.64	36.1%	703,018,210.36
70831	BROADCASTING AND PUBLISHING SERVICES	1,100,766,000.00	183,448,776.17	397,747,789.64	36.1%	703,018,210.36
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	77,935,000.00	11,538,822.45	23,973,240.54	30.8%	53,961,759.46
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	77,935,000.00	11,538,822.45	23,973,240.54	30.8%	53,961,759.46
7085	R & D RECREATION, CULTURE AND RELIGION	102,824,000.00	19,210,984.30	38,421,968.61	37.4%	64,402,031.39
70851	R & D RECREATION, CULTURE AND RELIGION	102,824,000.00	19,210,984.30	38,421,968.61	37.4%	64,402,031.39
709	EDUCATION	61,284,455,538.43	11,123,507,313.23	23,848,083,816.36	38.9%	37,436,371,722.07
7091	PRE-PRIMARY AND PRIMARY EDUCATION	383,645,000.00	59,905,326.16	120,002,285.74	31.3%	263,642,714.26
70912	PRIMARY EDUCATION	383,645,000.00	59,905,326.16	120,002,285.74	31.3%	263,642,714.26
7092	SECONDARY EDUCATION	37,727,519,538.43	8,082,489,242.64	16,100,865,983.21	42.7%	21,626,653,555.22
70922	UPPER-SECONDARY EDUCATION	37,727,519,538.43	8,082,489,242.64	16,100,865,983.21	42.7%	21,626,653,555.22
7094	TERTIARY EDUCATION	21,622,509,000.00	2,665,243,586.28	6,989,130,546.98	32.3%	14,633,378,453.02
70941	FIRST STAGE OF TERTIARY EDUCATION	10,937,970,000.00	1,707,408,981.16	2,655,351,725.86	24.3%	8,282,618,274.14
70942	SECOND STAGE OF TERTIARY EDUCATION	10,684,539,000.00	957,834,605.11	4,333,778,821.11	40.6%	6,350,760,178.89
7095	EDUCATION NOT DEFINABLE BY LEVEL	637,638,000.00	125,736,054.88	253,374,497.70	39.7%	384,263,502.30
70951	EDUCATION NOT DEFINABLE BY LEVEL	637,638,000.00	125,736,054.88	253,374,497.70	39.7%	384,263,502.30
7098	EDUCATION N.E.C.	913,144,000.00	190,133,103.27	384,710,502.75	42.1%	528,433,497.25
70981	EDUCATION N.E.C	913,144,000.00	190,133,103.27	384,710,502.75	42.1%	528,433,497.25
710	SOCIAL PROTECTION	17,509,063,052.39	3,636,164,293.39	7,217,428,844.48	41.2%	10,291,634,207.91
7102	OLD AGE	16,632,347,052.39	3,469,697,135.10	6,879,165,737.47	41.4%	9,753,181,314.92
71021	OLD AGE	16,632,347,052.39	3,469,697,135.10	6,879,165,737.47	41.4%	9,753,181,314.92
7105	UNEMPLOYMENT	452,904,000.00	81,403,623.88	164,042,679.26	36.2%	288,861,320.74
71051	UNEMPLOYMENT	452,904,000.00	81,403,623.88	164,042,679.26	36.2%	288,861,320.74
7107	SOCIAL EXCLUSION N.E.C	5,869,000.00	1,287,478.33	2,574,956.66	43.9%	3,294,043.34
71071	SOCIAL EXCLUSION N.E.C.	5,869,000.00	1,287,478.33	2,574,956.66	43.9%	3,294,043.34
7109	SOCIAL PROTECTION N.E.C.	417,943,000.00	83,776,056.09	171,645,471.09	41.1%	246,297,528.91
71091	SOCIAL PROTECTION N.E.C.	417,943,000.00	83,776,056.09	171,645,471.09	41.1%	246,297,528.91

Table 12: Overhead Expenditure by Functional Classification

Kano State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	88,519,922,023.75	24,232,191,729.00	37,816,627,744.03	42.7%	50,703,294,279.72
701	GENERAL PUBLIC SERVICES	35,767,102,000.00	16,782,418,585.00	25,824,400,110.76	72.2%	9,942,701,889.24
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFF	19,450,953,000.00	4,099,450,233.00	6,865,234,425.50	35.3%	12,585,718,574.50
70111	EXECUTIVE AND LEGISLATIVE ORGANS	15,418,961,000.00	3,839,513,233.00	6,307,875,657.50	40.9%	9,111,085,342.50
70112	FINANCIAL AND FISCAL AFFAIRS	4,031,992,000.00	259,937,000.00	557,358,768.00	13.8%	3,474,633,232.00
7013	GENERAL SERVICES	16,183,835,000.00	12,659,299,327.00	18,935,496,660.26	117.0%	- 2,751,661,660.26
70131	GENERAL PERSONNEL SERVICES	2,594,556,000.00	384,479,513.00	931,548,801.26	35.9%	1,663,007,198.74
70132	OVERALL PLANNING AND STATISTICAL SERVICES	979,512,000.00	99,768,500.00	111,508,890.00	11.4%	868,003,110.00
70133	OTHER GENERAL SERVICES	12,609,767,000.00	12,175,051,314.00	17,892,438,969.00	141.9%	- 5,282,671,969.00
7016	GENERAL PUBLIC SERVICES N.E.C.	132,314,000.00	23,669,025.00	23,669,025.00	17.9%	108,644,975.00
70161	GENERAL PUBLIC SERVICES N.E.C.	132,314,000.00	23,669,025.00	23,669,025.00	17.9%	108,644,975.00
703	PUBLIC ORDER AND SAFETY	6,100,879,000.00	664,662,637.00	2,061,843,707.74	33.8%	4,039,035,292.26
7032	FIRE PROTECTION SERVICES	18,500,000.00	5,020,000.00	5,220,000.00	28.2%	13,280,000.00
70321	FIRE PROTECTION SERVICES	18,500,000.00	5,020,000.00	5,220,000.00	28.2%	13,280,000.00
7033	LAW COURTS	4,829,229,000.00	601,664,237.00	1,998,645,307.74	41.4%	2,830,583,692.26
70331	LAW COURTS	4,829,229,000.00	601,664,237.00	1,998,645,307.74	41.4%	2,830,583,692.26
7036	PUBLIC ORDER AND SAFETY N.E.C.	1,253,150,000.00	57,978,400.00	57,978,400.00	4.6%	1,195,171,600.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	1,253,150,000.00	57,978,400.00	57,978,400.00	4.6%	1,195,171,600.00
704	ECONOMIC AFFAIRS	3,060,580,000.00	331,791,994.00	508,014,067.13	16.6%	2,552,565,932.87
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	244,920,000.00	49,925,000.00	52,614,000.00	21.5%	192,306,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	244,920,000.00	49,925,000.00	52,614,000.00	21.5%	192,306,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	495,270,000.00	68,742,802.00	181,511,572.50	36.6%	313,758,427.50
70421	AGRICULTURE	481,100,000.00	67,842,802.00	180,611,572.50	37.5%	300,488,427.50
70422	FORESTRY	14,170,000.00	900,000.00	900,000.00	6.4%	13,270,000.00
7043	FUEL AND ENERGY	20,076,000.00	1,500,000.00	1,500,000.00	7.5%	18,576,000.00
70435	ELECTRICITY	20,076,000.00	1,500,000.00	1,500,000.00	7.5%	18,576,000.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	345,750,000.00	12,767,500.00	12,767,500.00	3.7%	332,982,500.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	345,750,000.00	12,767,500.00	12,767,500.00	3.7%	332,982,500.00
7045	TRANSPORT	1,306,362,000.00	121,657,076.00	163,606,678.63	12.5%	1,142,755,321.37
70451	ROAD TRANSPORT	1,306,362,000.00	121,657,076.00	163,606,678.63	12.5%	1,142,755,321.37
7047	OTHER INDUSTRIES	624,422,000.00	55,426,000.00	74,240,700.00	11.9%	550,181,300.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	244,872,000.00	-	-	0.0%	244,872,000.00
70473	TOURISM	340,065,000.00	51,380,000.00	59,983,200.00	17.6%	280,081,800.00
70474	MULTIPURPOSE DEVELOPMENT PROJECTS	39,485,000.00	4,046,000.00	14,257,500.00	36.1%	25,227,500.00
7049	ECONOMIC AFFAIRS N.E.C	23,780,000.00	21,773,616.00	21,773,616.00	91.6%	2,006,384.00
70491	ECONOMIC AFFAIRS N.E.C.	23,780,000.00	21,773,616.00	21,773,616.00	91.6%	2,006,384.00
705	ENVIRONMENTAL PROTECTION	1,937,175,000.00	129,961,566.00	152,020,006.00	7.8%	1,785,154,994.00
7051	WASTE MANAGEMENT	1,665,485,000.00	3,000,000.00	7,778,440.00	0.5%	1,657,706,560.00
70511	WASTE MANAGEMENT	1,665,485,000.00	3,000,000.00	7,778,440.00	0.5%	1,657,706,560.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	271,690,000.00	126,961,566.00	144,241,566.00	53.1%	127,448,434.00
70561	ENVIRONMENTAL PROTECTION N.E.C.	271,690,000.00	126,961,566.00	144,241,566.00	53.1%	127,448,434.00
706	HOUSING AND COMMUNITY AMMENITIES	4,848,659,000.00	3,189,622,771.00	4,473,160,081.28	92.3%	375,498,918.72
7061	HOUSING DEVELOPMENT	376,262,000.00	218,702,520.00	299,601,520.00	79.6%	76,660,480.00
70611	HOUSING DEVELOPMENT	376,262,000.00	218,702,520.00	299,601,520.00	79.6%	76,660,480.00
7062	COMMUNITY DEVELOPMENT	3,008,812,000.00	2,276,477,535.00	2,499,337,845.28	83.1%	509,474,154.72
70621	COMMUNITY DEVELOPMENT	3,008,812,000.00	2,276,477,535.00	2,499,337,845.28	83.1%	509,474,154.72
7063	WATER SUPPLY	1,463,585,000.00	694,442,716.00	1,674,220,716.00	114.4%	- 210,635,716.00
70631	WATER SUPPLY	1,463,585,000.00	694,442,716.00	1,674,220,716.00	114.4%	- 210,635,716.00
707	HEALTH	8,067,502,000.00	443,521,410.00	927,092,306.49	11.5%	7,140,409,693.51
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	128,240,000.00	900,000.00	900,000.00	0.7%	127,340,000.00
70711	PHARMACEUTICAL PRODUCTS	128,240,000.00	900,000.00	900,000.00	0.7%	127,340,000.00
7073	HOSPITAL SERVICES	3,825,330,000.00	171,940,500.00	174,032,500.00	4.5%	3,651,297,500.00
70731	GENERAL HOSPITAL SERVICES	2,532,631,000.00	4,500,000.00	4,500,000.00	0.2%	2,528,131,000.00
70732	SPECIALIZED HOSPITAL SERVICES	1,292,699,000.00	167,440,500.00	169,532,500.00	13.1%	1,123,166,500.00

Kano State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
7074	PUBLIC HEALTH SERVICES	2,843,200,000.00	4,500,000.00	4,500,000.00	0.2%	2,838,700,000.00
70741	PUBLIC HEALTH SERVICES	2,843,200,000.00	4,500,000.00	4,500,000.00	0.2%	2,838,700,000.00
7076	HEALTH N.E.C.	1,270,732,000.00	266,180,910.00	747,659,806.49	58.8%	523,072,193.51
70761	HEALTH N.E.C.	1,270,732,000.00	266,180,910.00	747,659,806.49	58.8%	523,072,193.51
708	RECREATION, CULTURE AND RELIGION	3,453,307,000.00	179,302,000.00	819,855,288.63	23.7%	2,633,451,711.37
7081	RECREATIONAL AND SPORTING SERVICES	558,381,000.00	1,500,000.00	1,500,000.00	0.3%	556,881,000.00
70811	RECREATIONAL AND SPORTING SERVICES	558,381,000.00	1,500,000.00	1,500,000.00	0.3%	556,881,000.00
7082	CULTURAL SERVICES	63,950,000.00	24,450,000.00	24,450,000.00	38.2%	39,500,000.00
70821	CULTURAL SERVICES	63,950,000.00	24,450,000.00	24,450,000.00	38.2%	39,500,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	1,923,120,000.00	138,072,000.00	563,435,288.63	29.3%	1,359,684,711.37
70831	BROADCASTING AND PUBLISHING SERVICES	1,923,120,000.00	138,072,000.00	563,435,288.63	29.3%	1,359,684,711.37
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	907,856,000.00	15,280,000.00	230,470,000.00	25.4%	677,386,000.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	907,856,000.00	15,280,000.00	230,470,000.00	25.4%	677,386,000.00
709	EDUCATION	22,755,003,023.75	2,019,822,603.00	2,368,539,513.00	10.4%	20,386,463,510.75
7091	PRE-PRIMARY AND PRIMARY EDUCATION	81,627,000.00	80,200,000.00	110,200,000.00	135.0%	- 28,573,000.00
70912	PRIMARY EDUCATION	81,627,000.00	80,200,000.00	110,200,000.00	135.0%	- 28,573,000.00
7092	SECONDARY EDUCATION	1,939,361,000.00	64,018,500.00	64,818,500.00	3.3%	1,874,542,500.00
70922	UPPER-SECONDARY EDUCATION	1,939,361,000.00	64,018,500.00	64,818,500.00	3.3%	1,874,542,500.00
7094	TERTIARY EDUCATION	18,567,593,023.75	639,680,000.00	649,468,466.00	3.5%	17,918,124,557.75
70941	FIRST STAGE OF TERTIARY EDUCATION	16,378,856,000.00	73,580,000.00	74,680,000.00	0.5%	16,304,176,000.00
70942	SECOND STAGE OF TERTIARY EDUCATION	2,188,737,023.75	566,100,000.00	574,788,466.00	26.3%	1,613,948,557.75
7095	EDUCATION NOT DEFINABLE BY LEVEL	4,398,000.00	2,100,000.00	2,100,000.00	47.7%	2,298,000.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	4,398,000.00	2,100,000.00	2,100,000.00	47.7%	2,298,000.00
7097	R & D EDUCATION	28,862,000.00	1,500,000.00	1,500,000.00	5.2%	27,362,000.00
70971	R & D EDUCATION	28,862,000.00	1,500,000.00	1,500,000.00	5.2%	27,362,000.00
7098	EDUCATION N.E.C.	2,133,162,000.00	1,232,324,103.00	1,540,452,547.00	72.2%	592,709,453.00
70981	EDUCATION N.E.C	2,133,162,000.00	1,232,324,103.00	1,540,452,547.00	72.2%	592,709,453.00
710	SOCIAL PROTECTION	2,529,715,000.00	491,088,163.00	681,702,663.00	26.9%	1,848,012,337.00
7105	UNEMPLOYMENT	1,814,005,000.00	440,918,163.00	578,369,663.00	31.9%	1,235,635,337.00
71051	UNEMPLOYMENT	1,814,005,000.00	440,918,163.00	578,369,663.00	31.9%	1,235,635,337.00
7109	SOCIAL PROTECTION N.E.C.	715,710,000.00	50,170,000.00	103,333,000.00	14.4%	612,377,000.00
71091	SOCIAL PROTECTION N.E.C.	715,710,000.00	50,170,000.00	103,333,000.00	14.4%	612,377,000.00

Table 13: Capital Expenditure by Functional Classification

Kano State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	457,084,757,100.35	63,517,209,063.99	90,790,594,069.05	19.9%	366,294,163,031.30
701	GENERAL PUBLIC SERVICES	52,743,619,258.52	8,164,879,649.73	8,769,157,143.45	16.6%	43,974,462,115.07
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL A	14,104,000,000.00	1,840,940,785.00	1,840,940,785.00	13.1%	12,263,059,215.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,914,000,000.00	534,168,121.00	534,168,121.00	18.3%	2,379,831,879.00
70112	FINANCIAL AND FISCAL AFFAIRS	1,190,000,000.00	-	-	0.0%	1,190,000,000.00
70113	EXTERNAL AFFAIRS	10,000,000,000.00	1,306,772,664.00	1,306,772,664.00	13.1%	8,693,227,336.00
7013	GENERAL SERVICES	36,689,619,258.52	5,828,694,042.47	6,432,971,536.19	17.5%	30,256,647,722.33
70131	GENERAL PERSONNEL SERVICES	115,000,000.00	-	-	0.0%	115,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	6,025,844,130.00	26,600,000.00	26,600,000.00	0.4%	5,999,244,130.00
70133	OTHER GENERAL SERVICES	30,548,775,128.52	5,802,094,042.47	6,406,371,536.19	21.0%	24,142,403,592.33
7016	GENERAL PUBLIC SERVICES N.E.C.	1,250,000,000.00	-	-	0.0%	1,250,000,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	1,250,000,000.00	-	-	0.0%	1,250,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	700,000,000.00	495,244,822.26	495,244,822.26	70.7%	204,755,177.74
70171	PUBLIC DEBT TRANSACTIONS	700,000,000.00	495,244,822.26	495,244,822.26	70.7%	204,755,177.74
703	PUBLIC ORDER AND SAFETY	7,143,182,930.18	127,955,741.70	361,377,025.93	5.1%	6,781,805,904.25
7032	FIRE PROTECTION SERVICES	162,000,000.00	-	-	0.0%	162,000,000.00
70321	FIRE PROTECTION SERVICES	162,000,000.00	-	-	0.0%	162,000,000.00
7033	LAW COURTS	6,488,567,619.32	127,955,741.70	361,377,025.93	5.6%	6,127,190,593.39
70331	LAW COURTS	6,488,567,619.32	127,955,741.70	361,377,025.93	5.6%	6,127,190,593.39
7035	R & D PUBLIC ORDER AND SAFETY	267,615,310.86	-	-	0.0%	267,615,310.86
70351	R&D PUBLIC ORDER AND SAFETY	267,615,310.86	-	-	0.0%	267,615,310.86
7036	PUBLIC ORDER AND SAFETY N.E.C.	225,000,000.00	-	-	0.0%	225,000,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	225,000,000.00	-	-	0.0%	225,000,000.00
704	ECONOMIC AFFAIRS	103,096,798,428.13	15,794,074,504.63	22,554,236,377.68	21.9%	80,542,562,050.45
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	5,307,600,000.00	-	-	0.0%	5,307,600,000.00
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	5,307,600,000.00	-	-	0.0%	5,307,600,000.00
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	18,487,276,821.23	940,644,000.00	940,644,000.00	5.1%	17,546,632,821.23
70421	AGRICULTURE	18,487,276,821.23	940,644,000.00	940,644,000.00	5.1%	17,546,632,821.23
7043	FUEL AND ENERGY	3,072,130,624.62	118,550,999.80	118,550,999.80	3.9%	2,953,579,624.82
70435	ELECTRICITY	3,072,130,624.62	118,550,999.80	118,550,999.80	3.9%	2,953,579,624.82
7044	MINING, MANUFACTURING, AND CONSTRUCTION	233,103,871.45	-	-	0.0%	233,103,871.45
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	233,103,871.45	-	-	0.0%	233,103,871.45
7045	TRANSPORT	73,962,694,061.78	14,734,879,504.83	21,495,041,377.88	29.1%	52,467,652,683.90
70451	ROAD TRANSPORT	73,962,694,061.78	14,734,879,504.83	21,495,041,377.88	29.1%	52,467,652,683.90
7047	OTHER INDUSTRIES	2,013,993,049.05	-	-	0.0%	2,013,993,049.05
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	195,000,000.00	-	-	0.0%	195,000,000.00
70473	TOURISM	1,818,993,049.05	-	-	0.0%	1,818,993,049.05
7049	ECONOMIC AFFAIRS N.E.C	20,000,000.00	-	-	0.0%	20,000,000.00
70491	ECONOMIC AFFAIRS N.E.C.	20,000,000.00	-	-	0.0%	20,000,000.00
705	ENVIRONMENTAL PROTECTION	7,648,383,938.00	-	94,808,076.47	1.2%	7,553,575,861.53
7056	ENVIRONMENTAL PROTECTION N.E.C.	7,648,383,938.00	-	94,808,076.47	1.2%	7,553,575,861.53
70561	ENVIRONMENTAL PROTECTION N.E.C.	7,648,383,938.00	-	94,808,076.47	1.2%	7,553,575,861.53
706	HOUSING AND COMMUNITY AMMENITIES	97,133,413,276.31	20,125,186,963.88	37,564,215,289.37	38.7%	59,569,197,986.94
7061	HOUSING DEVELOPMENT	53,310,848,612.51	10,058,305,389.91	25,694,977,735.38	48.2%	27,615,870,877.13
70611	HOUSING DEVELOPMENT	53,310,848,612.51	10,058,305,389.91	25,694,977,735.38	48.2%	27,615,870,877.13
7062	COMMUNITY DEVELOPMENT	14,457,693,988.55	1,277,541,987.00	1,301,505,839.47	9.0%	13,156,188,149.08
70621	COMMUNITY DEVELOPMENT	14,457,693,988.55	1,277,541,987.00	1,301,505,839.47	9.0%	13,156,188,149.08
7063	WATER SUPPLY	14,642,550,612.50	2,496,858,640.78	2,722,315,924.84	18.6%	11,920,234,687.66
70631	WATER SUPPLY	14,642,550,612.50	2,496,858,640.78	2,722,315,924.84	18.6%	11,920,234,687.66
7064	STREET LIGHTING	8,122,320,062.75	4,218,617,996.39	4,674,709,603.95	57.6%	3,447,610,458.80
70641	STREET LIGHTING	8,122,320,062.75	4,218,617,996.39	4,674,709,603.95	57.6%	3,447,610,458.80
7065	R & D HOUSING AND COMMUNITY AMMENITIES	6,600,000,000.00	2,073,862,949.80	3,170,706,185.73	48.0%	3,429,293,814.27
70651	R & D HOUSING AND COMMUNITY AMENITIES	6,600,000,000.00	2,073,862,949.80	3,170,706,185.73	48.0%	3,429,293,814.27

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
707	HEALTH	42,181,489,221.73	2,030,375,697.93	2,136,254,816.57	5.1%	40,045,234,405.16
7074	PUBLIC HEALTH SERVICES	42,121,489,221.73	2,030,375,697.93	2,136,254,816.57	5.1%	39,985,234,405.16
70741	PUBLIC HEALTH SERVICES	42,121,489,221.73	2,030,375,697.93	2,136,254,816.57	5.1%	39,985,234,405.16
7076	HEALTH N.E.C.	60,000,000.00	-	-	0.0%	60,000,000.00
70761	HEALTH N.E.C.	60,000,000.00	-	-	0.0%	60,000,000.00
708	RECREATION, CULTURE AND RELIGION	8,668,812,316.99	309,341,621.07	309,341,621.07	3.6%	8,359,470,695.92
7081	RECREATIONAL AND SPORTING SERVICES	409,000,000.00	-	-	0.0%	409,000,000.00
70811	RECREATIONAL AND SPORTING SERVICES	409,000,000.00	-	-	0.0%	409,000,000.00
7082	CULTURAL SERVICES	1,006,200,000.00	93,030,090.15	93,030,090.15	9.2%	913,169,909.85
70821	CULTURAL SERVICES	1,006,200,000.00	93,030,090.15	93,030,090.15	9.2%	913,169,909.85
7083	BROADCASTING AND PUBLISHING SERVICES	3,448,634,691.99	185,951,530.92	185,951,530.92	5.4%	3,262,683,161.07
70831	BROADCASTING AND PUBLISHING SERVICES	3,448,634,691.99	185,951,530.92	185,951,530.92	5.4%	3,262,683,161.07
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,804,977,625.00	30,360,000.00	30,360,000.00	0.8%	3,774,617,625.00
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,804,977,625.00	30,360,000.00	30,360,000.00	0.8%	3,774,617,625.00
709	EDUCATION	121,424,019,962.27	16,702,767,135.05	17,808,208,295.65	14.7%	103,615,811,666.62
7091	PRE-PRIMARY AND PRIMARY EDUCATION	15,845,772,663.42	4,070,409,562.29	4,694,062,632.50	29.6%	11,151,710,030.92
70912	PRIMARY EDUCATION	15,845,772,663.42	4,070,409,562.29	4,694,062,632.50	29.6%	11,151,710,030.92
7092	SECONDARY EDUCATION	29,231,990,815.61	10,086,372,620.55	10,086,372,620.55	34.5%	19,145,618,195.06
70922	UPPER-SECONDARY EDUCATION	29,231,990,815.61	10,086,372,620.55	10,086,372,620.55	34.5%	19,145,618,195.06
7093	POSTSECONDARY NONTERTIARY EDUCATION	17,488,838,025.58	-	-	0.0%	17,488,838,025.58
70931	POST-SECONDARY NON-TERTIARY EDUCATION	17,488,838,025.58	-	-	0.0%	17,488,838,025.58
7094	TERTIARY EDUCATION	35,355,287,604.94	1,169,264,080.43	1,288,554,849.69	3.6%	34,066,732,755.25
70941	FIRST STAGE OF TERTIARY EDUCATION	35,355,287,604.94	1,169,264,080.43	1,288,554,849.69	3.6%	34,066,732,755.25
7095	EDUCATION NOT DEFINABLE BY LEVEL	17,667,668,716.75	1,376,720,871.78	1,739,218,192.91	9.8%	15,928,450,523.84
70951	EDUCATION NOT DEFINABLE BY LEVEL	17,667,668,716.75	1,376,720,871.78	1,739,218,192.91	9.8%	15,928,450,523.84
7098	EDUCATION N.E.C.	5,834,462,135.97	-	-	0.0%	5,834,462,135.97
70981	EDUCATION N.E.C.	5,834,462,135.97	-	-	0.0%	5,834,462,135.97
710	SOCIAL PROTECTION	17,045,037,768.22	262,627,750.00	1,192,995,422.86	7.0%	15,852,042,345.36
7104	FAMILY AND CHILDREN	4,843,200,000.00	-	143,267,672.86	3.0%	4,699,932,327.14
71041	FAMILY AND CHILDREN	4,843,200,000.00	-	143,267,672.86	3.0%	4,699,932,327.14
7105	UNEMPLOYMENT	5,566,057,000.00	262,627,750.00	262,627,750.00	4.7%	5,303,429,250.00
71051	UNEMPLOYMENT	5,566,057,000.00	262,627,750.00	262,627,750.00	4.7%	5,303,429,250.00
7107	SOCIAL EXCLUSION N.E.C	3,563,647,254.00	-	-	0.0%	3,563,647,254.00
71071	SOCIAL EXCLUSION N.E.C.	3,563,647,254.00	-	-	0.0%	3,563,647,254.00
7109	SOCIAL PROTECTION N.E.C.	3,072,133,514.22	-	787,100,000.00	25.6%	2,285,033,514.22
71091	SOCIAL PROTECTION N.E.C.	3,072,133,514.22	-	787,100,000.00	25.6%	2,285,033,514.22

Table 14: Other Expenditure by Functional Classification

Kano State Government Budget Performance Report 2025 Q2 - Other Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	23,154,385,548.08	12,807,207,120.71	20,484,975,618.84	88.5%	2,669,409,929.24
701	GENERAL PUBLIC SERVICES	20,723,185,548.08	11,706,705,063.71	17,270,339,291.60	83.3%	3,452,846,256.48
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFF	4,215,325,000.00	826,717,185.00	1,466,710,745.00	34.8%	2,748,614,255.00
70111	EXECUTIVE AND LEGISLATIVE ORGANS	3,413,325,000.00	822,117,185.00	1,432,288,185.00	42.0%	1,981,036,815.00
70112	FINANCIAL AND FISCAL AFFAIRS	802,000,000.00	4,600,000.00	34,422,560.00	4.3%	767,577,440.00
7013	GENERAL SERVICES	3,220,439,000.00	819,607,500.00	835,927,500.00	26.0%	2,384,511,500.00
70131	GENERAL PERSONNEL SERVICES	1,100,000,000.00	819,607,500.00	835,927,500.00	76.0%	264,072,500.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	2,114,925,000.00	-	-	0.0%	2,114,925,000.00
70133	OTHER GENERAL SERVICES	5,514,000.00	-	-	0.0%	5,514,000.00
7017	PUBLIC DEBT TRANSACTIONS	12,137,421,548.08	10,018,154,378.71	14,892,270,046.60	122.7%	- 2,754,848,498.52
70171	PUBLIC DEBT TRANSACTIONS	12,137,421,548.08	10,018,154,378.71	14,892,270,046.60	122.7%	- 2,754,848,498.52
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVEL	1,150,000,000.00	42,226,000.00	75,431,000.00	6.6%	1,074,569,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GO	1,150,000,000.00	42,226,000.00	75,431,000.00	6.6%	1,074,569,000.00
704	ECONOMIC AFFAIRS	30,000,000.00	-	-	0.0%	30,000,000.00
7045	TRANSPORT	30,000,000.00	-	-	0.0%	30,000,000.00
70451	ROAD TRANSPORT	30,000,000.00	-	-	0.0%	30,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	200,000.00	-	-	0.0%	200,000.00
7063	WATER SUPPLY	200,000.00	-	-	0.0%	200,000.00
70631	WATER SUPPLY	200,000.00	-	-	0.0%	200,000.00
708	RECREATION, CULTURE AND RELIGION	2,301,000,000.00	1,100,502,057.00	3,214,636,327.24	139.7%	- 913,636,327.24
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,301,000,000.00	1,100,502,057.00	3,214,636,327.24	139.7%	- 913,636,327.24
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,301,000,000.00	1,100,502,057.00	3,214,636,327.24	139.7%	- 913,636,327.24
710	SOCIAL PROTECTION	100,000,000.00	-	-	0.0%	100,000,000.00
7109	SOCIAL PROTECTION N.E.C.	100,000,000.00	-	-	0.0%	100,000,000.00
71091	SOCIAL PROTECTION N.E.C.	100,000,000.00	-	-	0.0%	100,000,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Kano State Government Budget Performance Report 2025 Q2 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	719,755,417,663.00	128,051,780,406.23	206,026,614,311.49	28.6%	513,728,803,351.50
01	Agriculture	23,048,424,821.23	1,720,570,890.88	2,502,976,905.50	10.9%	20,545,447,915.73
0101	Effective governance of the Agriculture Sector	4,177,663,310.86	712,084,088.88	1,381,721,333.00	33.1%	2,795,941,977.86
0102	Development of the livestock value chain	3,806,335,724.96	-	-	0.0%	3,806,335,724.96
0103	Enhancement of food production and productivity	3,673,352,167.25	-	-	0.0%	3,673,352,167.25
0104	Reduction of post-harvest losses	799,263,000.34	940,644,000.00	940,644,000.00	117.7%	- 141,380,999.66
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisa	75,015,000.00	-	-	0.0%	75,015,000.00
0107	Promotion of enabling environment for increased agricultural development	10,516,795,617.82	67,842,802.00	180,611,572.50	1.7%	10,336,184,045.32
02	Societal Re-orientation	5,206,672,000.00	1,268,963,381.44	2,535,362,505.46	48.7%	2,671,309,494.54
0210	Societal Re-orientation - General	5,206,672,000.00	1,268,963,381.44	2,535,362,505.46	48.7%	2,671,309,494.54
04	Health	141,139,465,524.03	14,293,938,551.35	24,940,884,740.35	17.7%	116,198,580,783.68
0401	Effective governance of the health system	8,582,196,552.45	4,000,000.00	76,452,493.72	0.9%	8,505,744,058.73
0402	Community engagement and participation in health	521,730,990.00	-	-	0.0%	521,730,990.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citi	6,121,770,373.75	-	-	0.0%	6,121,770,373.75
0404	Provision of the right number and right skill mix of competent, motivated, and produ	2,209,710,425.00	17,800,000.00	38,900,000.00	1.8%	2,170,810,425.00
0405	Provision of adequate and modern health infrastructure for health services delivery	64,219,702,496.10	4,901,449,857.30	8,295,488,825.93	12.9%	55,924,213,670.17
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other he	4,762,734,411.92	521,909,121.00	521,909,121.00	11.0%	4,240,825,290.92
0407	Evidence generation and utilisation	630,287,582.75	-	-	0.0%	630,287,582.75
0408	Institution and maintenance of a responsive public health emergency preparedness s	2,218,499,999.83	1,297,701,221.00	1,427,405,339.64	64.3%	791,094,660.19
0409	Provision of universal health coverage and financial risk protection for citizens	5,760,000.00	-	-	0.0%	5,760,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	51,867,072,692.23	7,551,078,352.05	14,580,728,960.06	28.1%	37,286,343,732.17
05	Education	191,800,334,718.83	31,379,727,713.76	47,341,660,518.07	24.7%	144,458,674,200.76
0501	Effective governance of the education system	115,448,361,301.25	17,907,372,066.27	18,917,319,745.53	16.4%	96,531,041,555.72
0502	Increase in access, retention, and completion rate at all levels	988,612,426.76	-	-	0.0%	988,612,426.76
0503	Equity and inclusiveness in the provision of educational services	523,500,000.00	-	181,210,864.03	34.6%	342,289,135.97
0504	Improved quality of teaching and learning outcomes	2,102,291,000.00	525,220,000.00	525,220,000.00	25.0%	1,577,071,000.00
0505	Adequate infrastructure at all levels	1,000,000,000.00	-	69,253,070.21	6.9%	930,746,929.79
0506	Improved education information management system (EIMS)	25,000,000.00	-	-	0.0%	25,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	71,712,569,990.82	12,947,135,647.49	27,648,656,838.30	38.6%	44,063,913,152.52
06	Housing and Urban Development	33,266,355,984.69	9,308,620,004.74	14,156,615,104.93	42.6%	19,109,740,879.76
0610	Housing and Urban Development - General	33,266,355,984.69	9,308,620,004.74	14,156,615,104.93	42.6%	19,109,740,879.76
07	Gender	5,207,725,000.00	220,089,479.87	421,970,270.32	8.1%	4,785,754,729.68
0710	Gender - General	5,207,725,000.00	220,089,479.87	421,970,270.32	8.1%	4,785,754,729.68
08	Youth	4,407,621,000.00	975,655,839.37	1,349,471,342.26	30.6%	3,058,149,657.74
0810	Youth - General	4,407,621,000.00	975,655,839.37	1,349,471,342.26	30.6%	3,058,149,657.74
09	Environmental Improvement	3,344,704,000.00	364,190,150.21	586,138,170.04	17.5%	2,758,565,829.96
0910	Environmental Improvement - General	3,344,704,000.00	364,190,150.21	586,138,170.04	17.5%	2,758,565,829.96
10	Water Resources and Rural Development	28,314,751,601.05	4,616,994,867.61	5,954,458,522.22	21.0%	22,360,293,078.83
1010	Water Resources and Rural Deve - General	28,314,751,601.05	4,616,994,867.61	5,954,458,522.22	21.0%	22,360,293,078.83
11	Information Communication and Technology	8,613,585,195.97	317,709,622.53	602,934,313.53	7.0%	8,010,650,882.44
1110	Information Communication and Technology - General	8,613,585,195.97	317,709,622.53	602,934,313.53	7.0%	8,010,650,882.44
12	Growing the Private Sector	2,660,705,000.00	168,942,475.50	277,444,199.42	10.4%	2,383,260,800.58
1210	Growing the Private Sector - General	2,660,705,000.00	168,942,475.50	277,444,199.42	10.4%	2,383,260,800.58
13	Reform of Government and Governance	180,282,186,742.52	45,246,088,542.01	76,439,485,105.08	42.4%	103,842,701,637.43
1310	Reform of Government and Governance - General	180,282,186,742.52	45,246,088,542.01	76,439,485,105.08	42.4%	103,842,701,637.43
14	Power	5,855,331,062.75	3,800,421,717.27	4,256,513,324.83	72.7%	1,598,817,737.92
1410	Power - General	5,855,331,062.75	3,800,421,717.27	4,256,513,324.83	72.7%	1,598,817,737.92
17	Road	73,406,189,062.01	10,998,945,092.61	21,269,983,777.04	29.0%	52,136,205,284.97
1710	Road - General	73,406,189,062.01	10,998,945,092.61	21,269,983,777.04	29.0%	52,136,205,284.97
20	CLIMATE CHANGE	12,622,512,078.47	3,358,154,577.07	3,377,948,012.44	26.8%	9,244,564,066.03
2010	CLIMATE CHANGE - General	12,622,512,078.47	3,358,154,577.07	3,377,948,012.44	26.8%	9,244,564,066.03
22	Solid Minerals	578,853,871.45	12,767,500.00	12,767,500.00	2.2%	566,086,371.45
2210	Solid Mineral Infrastructure - General	578,853,871.45	12,767,500.00	12,767,500.00	2.2%	566,086,371.45

Table 16: Personnel Expenditure by Programme Classification

Kano State Government Budget Performance Report 2025 Q2 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	150,996,352,990.82	27,495,172,492.53	56,934,416,879.57	37.7%	94,061,936,111.25
01	Agriculture	3,985,438,000.00	705,884,088.88	1,375,521,333.00	34.5%	2,609,916,667.00
0101	Effective governance of the Agriculture Sector	3,985,438,000.00	705,884,088.88	1,375,521,333.00	34.5%	2,609,916,667.00
02	Societal Re-orientation	5,139,734,000.00	1,268,963,381.44	2,535,362,505.46	49.3%	2,604,371,494.54
0210	Societal Re-orientation - General	5,139,734,000.00	1,268,963,381.44	2,535,362,505.46	49.3%	2,604,371,494.54
04	Health	35,626,727,000.00	6,474,383,215.05	12,965,331,717.36	36.4%	22,661,395,282.64
0410	Health Sector Expenditures Not Elsewhere Classified	35,626,727,000.00	6,474,383,215.05	12,965,331,717.36	36.4%	22,661,395,282.64
05	Education	69,980,576,990.82	12,758,414,775.71	27,278,649,509.42	39.0%	42,701,927,481.40
0510	Education Sector Expenditures Not Elsewhere Classified	69,980,576,990.82	12,758,414,775.71	27,278,649,509.42	39.0%	42,701,927,481.40
06	Housing and Urban Development	551,820,000.00	163,598,809.42	324,742,486.03	58.8%	227,077,513.97
0610	Housing and Urban Development - General	551,820,000.00	163,598,809.42	324,742,486.03	58.8%	227,077,513.97
07	Gender	257,775,000.00	52,648,979.87	109,170,097.46	42.4%	148,604,902.54
0710	Gender - General	257,775,000.00	52,648,979.87	109,170,097.46	42.4%	148,604,902.54
08	Youth	919,735,000.00	270,609,926.37	506,973,929.26	55.1%	412,761,070.74
0810	Youth - General	919,735,000.00	270,609,926.37	506,973,929.26	55.1%	412,761,070.74
09	Environmental Improvement	1,418,549,000.00	236,453,384.21	436,342,964.04	30.8%	982,206,035.96
0910	Environmental Improvement - General	1,418,549,000.00	236,453,384.21	436,342,964.04	30.8%	982,206,035.96
10	Water Resources and Rural Development	2,237,722,000.00	121,667,898.83	243,396,269.38	10.9%	1,994,325,730.62
1010	Water Resources and Rural Deve - General	2,237,722,000.00	121,667,898.83	243,396,269.38	10.9%	1,994,325,730.62
11	Information Communication and Technology	1,350,630,000.00	239,532,822.53	513,397,513.53	38.0%	837,232,486.47
1110	Information Communication and Technology - General	1,350,630,000.00	239,532,822.53	513,397,513.53	38.0%	837,232,486.47
12	Growing the Private Sector	546,173,000.00	116,917,475.50	225,419,199.42	41.3%	320,753,800.58
1210	Growing the Private Sector - General	546,173,000.00	116,917,475.50	225,419,199.42	41.3%	320,753,800.58
13	Reform of Government and Governance	28,910,927,000.00	5,077,155,733.64	10,401,585,418.77	36.0%	18,509,341,581.23
1310	Reform of Government and Governance - General	28,910,927,000.00	5,077,155,733.64	10,401,585,418.77	36.0%	18,509,341,581.23
20	CLIMATE CHANGE	70,546,000.00	8,942,001.07	18,523,936.44	26.3%	52,022,063.56
2010	CLIMATE CHANGE - General	70,546,000.00	8,942,001.07	18,523,936.44	26.3%	52,022,063.56

Table 17: Overhead Expenditure by Programme Classification

Kano State Government Budget Performance Report 2025 Q2 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	88,519,922,023.75	24,232,191,729.00	37,816,627,744.03	42.7%	50,703,294,279.72
01	Agriculture	575,710,000.00	74,042,802.00	186,811,572.50	32.4%	388,898,427.50
0101	Effective governance of the Agriculture Sector	64,610,000.00	6,200,000.00	6,200,000.00	9.6%	58,410,000.00
0107	Promotion of enabling environment for increased agricultural development	511,100,000.00	67,842,802.00	180,611,572.50	35.3%	330,488,427.50
02	Societal Re-orientation	61,000,000.00	-	-	0.0%	61,000,000.00
0210	Societal Re-orientation - General	61,000,000.00	-	-	0.0%	61,000,000.00
04	Health	7,924,213,000.00	293,880,910.00	776,459,806.49	9.8%	7,147,753,193.51
0401	Effective governance of the health system	2,468,449,000.00	4,000,000.00	4,000,000.00	0.2%	2,464,449,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all c	300,000.00	-	-	0.0%	300,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and prod	471,661,000.00	17,800,000.00	18,900,000.00	4.0%	452,761,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	2,491,231,000.00	4,000,000.00	4,000,000.00	0.2%	2,487,231,000.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other h	128,240,000.00	900,000.00	900,000.00	0.7%	127,340,000.00
0407	Evidence generation and utilisation	800,000.00	-	-	0.0%	800,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	2,363,532,000.00	267,180,910.00	748,659,806.49	31.7%	1,614,872,193.51
05	Education	22,036,697,023.75	1,918,545,803.00	2,254,802,713.00	10.2%	19,781,894,310.75
0501	Effective governance of the education system	19,708,413,023.75	1,381,325,803.00	1,717,582,713.00	8.7%	17,990,830,310.75
0504	Improved quality of teaching and learning outcomes	2,071,291,000.00	525,220,000.00	525,220,000.00	25.4%	1,546,071,000.00
0506	Improved education information management system (EIMS)	25,000,000.00	-	-	0.0%	25,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	231,993,000.00	12,000,000.00	12,000,000.00	5.2%	219,993,000.00
06	Housing and Urban Development	3,332,974,000.00	2,466,596,430.00	2,759,855,740.28	82.8%	573,118,259.72
0610	Housing and Urban Development - General	3,332,974,000.00	2,466,596,430.00	2,759,855,740.28	82.8%	573,118,259.72
07	Gender	606,750,000.00	167,440,500.00	169,532,500.00	27.9%	437,217,500.00
0710	Gender - General	606,750,000.00	167,440,500.00	169,532,500.00	27.9%	437,217,500.00
08	Youth	2,372,386,000.00	442,418,163.00	579,869,663.00	24.4%	1,792,516,337.00
0810	Youth - General	2,372,386,000.00	442,418,163.00	579,869,663.00	24.4%	1,792,516,337.00
09	Environmental Improvement	1,926,155,000.00	127,736,766.00	149,795,206.00	7.8%	1,776,359,794.00
0910	Environmental Improvement - General	1,926,155,000.00	127,736,766.00	149,795,206.00	7.8%	1,776,359,794.00
10	Water Resources and Rural Development	1,495,585,000.00	720,926,341.00	1,711,204,341.00	114.4%	- 215,619,341.00
1010	Water Resources and Rural Deve - General	1,495,585,000.00	720,926,341.00	1,711,204,341.00	114.4%	- 215,619,341.00
11	Information Communication and Technology	165,953,000.00	78,176,800.00	89,536,800.00	54.0%	76,416,200.00
1110	Information Communication and Technology - General	165,953,000.00	78,176,800.00	89,536,800.00	54.0%	76,416,200.00
12	Growing the Private Sector	550,532,000.00	52,025,000.00	52,025,000.00	9.4%	498,507,000.00
1210	Growing the Private Sector - General	550,532,000.00	52,025,000.00	52,025,000.00	9.4%	498,507,000.00
13	Reform of Government and Governance	45,624,904,000.00	17,740,786,838.00	28,884,757,923.13	63.3%	16,740,146,076.87
1310	Reform of Government and Governance - General	45,624,904,000.00	17,740,786,838.00	28,884,757,923.13	63.3%	16,740,146,076.87
14	Power	20,076,000.00	1,500,000.00	1,500,000.00	7.5%	18,576,000.00
1410	Power - General	20,076,000.00	1,500,000.00	1,500,000.00	7.5%	18,576,000.00
17	Road	1,416,562,000.00	128,177,076.00	170,326,678.63	12.0%	1,246,235,321.37
1710	Road - General	1,416,562,000.00	128,177,076.00	170,326,678.63	12.0%	1,246,235,321.37
20	CLIMATE CHANGE	64,675,000.00	7,170,800.00	17,382,300.00	26.9%	47,292,700.00
2010	CLIMATE CHANGE - General	64,675,000.00	7,170,800.00	17,382,300.00	26.9%	47,292,700.00
22	Solid Minerals	345,750,000.00	12,767,500.00	12,767,500.00	3.7%	332,982,500.00
2210	Solid Mineral Infrastructure - General	345,750,000.00	12,767,500.00	12,767,500.00	3.7%	332,982,500.00

Table 18: Capital Expenditure by Programme Classification

Kano State Government Budget Performance Report 2025 Q2 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	457,084,757,100.35	63,517,209,063.99	90,790,594,069.05	19.9%	366,294,163,031.30
01	Agriculture	18,487,276,821.23	940,644,000.00	940,644,000.00	5.1%	17,546,632,821.23
0101	Effective governance of the Agriculture Sector	127,615,310.86	-	-	0.0%	127,615,310.86
0102	Development of the livestock value chain	3,806,335,724.96	-	-	0.0%	3,806,335,724.96
0103	Enhancement of food production and productivity	3,673,352,167.25	-	-	0.0%	3,673,352,167.25
0104	Reduction of post-harvest losses	799,263,000.34	940,644,000.00	940,644,000.00	117.7%	- 141,380,999.66
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, and art)	75,015,000.00	-	-	0.0%	75,015,000.00
0107	Promotion of enabling environment for increased agricultural development	10,005,695,617.82	-	-	0.0%	10,005,695,617.82
02	Societal Re-orientation	5,938,000.00	-	-	0.0%	5,938,000.00
0210	Societal Re-orientation - General	5,938,000.00	-	-	0.0%	5,938,000.00
04	Health	97,588,525,524.03	7,525,674,426.30	11,199,093,216.50	11.5%	86,389,432,307.53
0401	Effective governance of the health system	6,113,747,552.45	-	72,452,493.72	1.2%	6,041,295,058.73
0402	Community engagement and participation in health	521,730,990.00	-	-	0.0%	521,730,990.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all c	6,121,470,373.75	-	-	0.0%	6,121,470,373.75
0404	Provision of the right number and right skill mix of competent, motivated, and pro	1,738,049,425.00	-	20,000,000.00	1.2%	1,718,049,425.00
0405	Provision of adequate and modern health infrastructure for health services delivery	61,728,471,496.10	4,897,449,857.30	8,291,488,825.93	13.4%	53,436,982,670.17
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other	4,634,494,411.92	521,009,121.00	521,009,121.00	11.2%	4,113,485,290.92
0407	Evidence generation and utilisation	629,487,582.75	-	-	0.0%	629,487,582.75
0408	Institution and maintenance of a responsive public health emergency preparedness	2,218,499,999.83	1,297,701,221.00	1,427,405,339.64	64.3%	791,094,660.19
0409	Provision of universal health coverage and financial risk protection for citizens	5,760,000.00	-	-	0.0%	5,760,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	13,876,813,692.23	809,514,227.00	866,737,436.21	6.2%	13,010,076,256.02
05	Education	99,783,060,704.26	16,702,767,135.05	17,808,208,295.65	17.8%	81,974,852,408.61
0501	Effective governance of the education system	95,739,948,277.50	16,526,046,263.27	17,199,737,032.53	18.0%	78,540,211,244.97
0502	Increase in access, retention, and completion rate at all levels	988,612,426.76	-	-	0.0%	988,612,426.76
0503	Equity and inclusiveness in the provision of educational services	523,500,000.00	-	181,210,864.03	34.6%	342,289,135.97
0504	Improved quality of teaching and learning outcomes	31,000,000.00	-	-	0.0%	31,000,000.00
0505	Adequate infrastructure at all levels	1,000,000,000.00	-	69,253,070.21	6.9%	930,746,929.79
0510	Education Sector Expenditures Not Elsewhere Classified	1,500,000,000.00	176,720,871.78	358,007,328.88	23.9%	1,141,992,671.12
06	Housing and Urban Development	29,381,561,984.69	6,678,424,765.32	11,072,016,878.62	37.7%	18,309,545,106.07
0610	Housing and Urban Development - General	29,381,561,984.69	6,678,424,765.32	11,072,016,878.62	37.7%	18,309,545,106.07
07	Gender	4,343,200,000.00	-	143,267,672.86	3.3%	4,199,932,327.14
0710	Gender - General	4,343,200,000.00	-	143,267,672.86	3.3%	4,199,932,327.14
08	Youth	1,115,500,000.00	262,627,750.00	262,627,750.00	23.5%	852,872,250.00
0810	Youth - General	1,115,500,000.00	262,627,750.00	262,627,750.00	23.5%	852,872,250.00
10	Water Resources and Rural Development	24,581,244,601.05	3,774,400,627.78	3,999,857,911.84	16.3%	20,581,386,689.21
1010	Water Resources and Rural Deve - General	24,581,244,601.05	3,774,400,627.78	3,999,857,911.84	16.3%	20,581,386,689.21
11	Information Communication and Technology	7,097,002,195.97	-	-	0.0%	7,097,002,195.97
1110	Information Communication and Technology - General	7,097,002,195.97	-	-	0.0%	7,097,002,195.97
12	Growing the Private Sector	1,564,000,000.00	-	-	0.0%	1,564,000,000.00
1210	Growing the Private Sector - General	1,564,000,000.00	-	-	0.0%	1,564,000,000.00
13	Reform of Government and Governance	82,622,170,194.44	9,620,938,849.66	16,668,166,144.34	20.2%	65,954,004,050.10
1310	Reform of Government and Governance - General	82,622,170,194.44	9,620,938,849.66	16,668,166,144.34	20.2%	65,954,004,050.10
14	Power	5,835,255,062.75	3,798,921,717.27	4,255,013,324.83	72.9%	1,580,241,737.92
1410	Power - General	5,835,255,062.75	3,798,921,717.27	4,255,013,324.83	72.9%	1,580,241,737.92
17	Road	71,959,627,062.01	10,870,768,016.61	21,099,657,098.41	29.3%	50,859,969,963.60
1710	Road - General	71,959,627,062.01	10,870,768,016.61	21,099,657,098.41	29.3%	50,859,969,963.60
20	CLIMATE CHANGE	12,487,291,078.47	3,342,041,776.00	3,342,041,776.00	26.8%	9,145,249,302.47
2010	CLIMATE CHANGE - General	12,487,291,078.47	3,342,041,776.00	3,342,041,776.00	26.8%	9,145,249,302.47
22	Solid Minerals	233,103,871.45	-	-	0.0%	233,103,871.45
2210	Solid Mineral Infrastructure - General	233,103,871.45	-	-	0.0%	233,103,871.45

Table 19: Other Expenditure by Programme Classification**Kano State Government Budget Performance Report 2025 Q2 - Other Expenditure by Programme Classification**

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>23,154,385,548.08</i>	<i>12,807,207,120.71</i>	<i>20,484,975,618.84</i>	<i>88.5%</i>	<i>2,669,409,929.24</i>
10	Water Resources and Rural Development	200,000.00	-	-	0.0%	200,000.00
1010	Water Resources and Rural Deve - General	200,000.00	-	-	0.0%	200,000.00
13	Reform of Government and Governance	23,124,185,548.08	12,807,207,120.71	20,484,975,618.84	88.6%	2,639,209,929.24
1310	Reform of Government and Governance - General	23,124,185,548.08	12,807,207,120.71	20,484,975,618.84	88.6%	2,639,209,929.24
17	Road	30,000,000.00	-	-	0.0%	30,000,000.00
1710	Road - General	30,000,000.00	-	-	0.0%	30,000,000.00

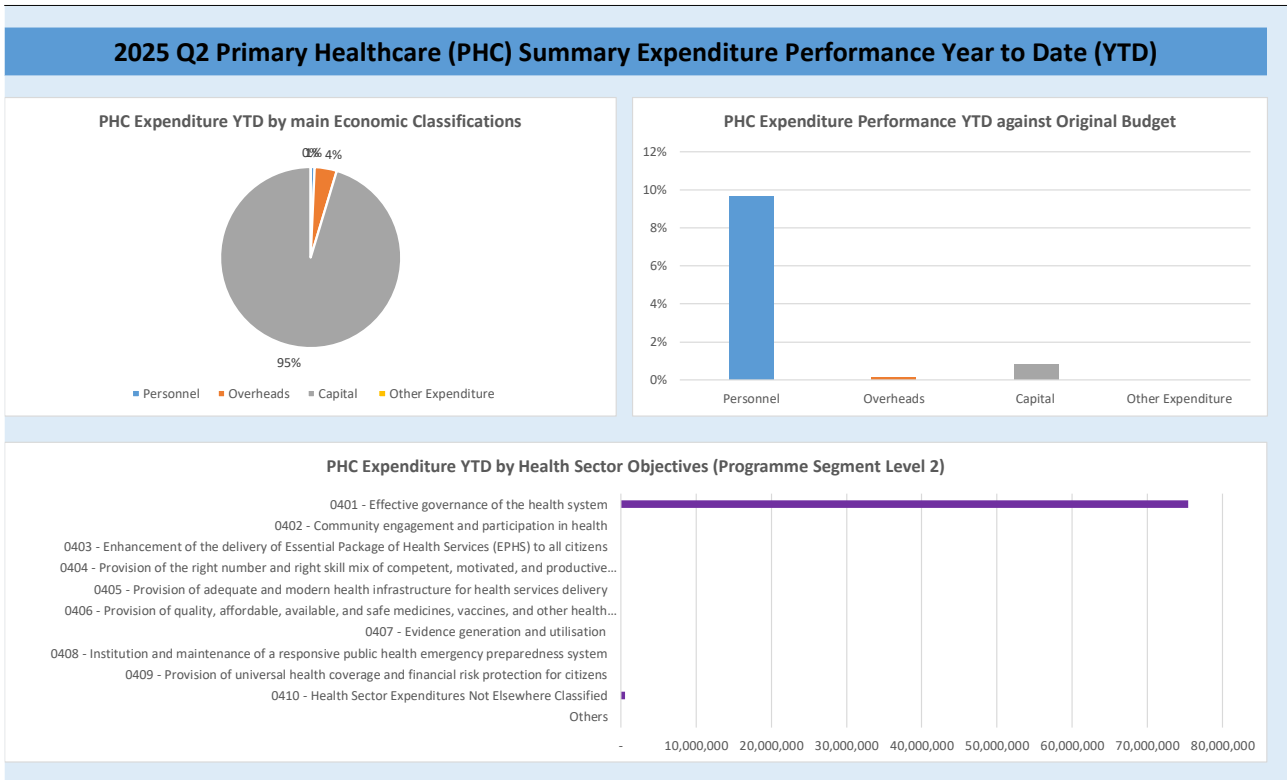
3 Primary Healthcare Budget Performance

3.A Overview

STATE TO INCLUDE NARRATIVE

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

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

Kano State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	10,751,360,345.55	3,000,000.00	75,994,332.29	0.7%	10,675,366,013.26
05000000000	Social Services Sector	10,751,360,345.55	3,000,000.00	75,994,332.29	0.7%	10,675,366,013.26
05210000000	Ministry of Health	10,751,360,345.55	3,000,000.00	75,994,332.29	0.7%	10,675,366,013.26
052100500100	Primary Health Care Mgt. Board (PHCMB)	10,751,360,345.55	3,000,000.00	75,994,332.29	0.7%	10,675,366,013.26

Table 21: Primary Healthcare Expenditure by Functional Classification

Kano State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	10,751,360,345.55	3,000,000.00	75,994,332.29	0.7%	10,675,366,013.26
701	GENERAL PUBLIC SERVICES	2,582,785,475.45	-	72,452,493.72	2.8%	2,510,332,981.73
7013	GENERAL SERVICES	2,582,785,475.45	-	72,452,493.72	2.8%	2,510,332,981.73
70133	OTHER GENERAL SERVICES	2,582,785,475.45	-	72,452,493.72	2.8%	2,510,332,981.73
707	HEALTH	1,780,211,400.00	3,000,000.00	3,541,838.57	0.2%	1,776,669,561.43
7074	PUBLIC HEALTH SERVICES	1,774,600,000.00	3,000,000.00	3,000,000.00	0.2%	1,771,600,000.00
70741	PUBLIC HEALTH SERVICES	1,774,600,000.00	3,000,000.00	3,000,000.00	0.2%	1,771,600,000.00
7076	HEALTH N.E.C.	5,611,400.00	-	541,838.57	9.7%	5,069,561.43
70761	HEALTH N.E.C.	5,611,400.00	-	541,838.57	9.7%	5,069,561.43
709	EDUCATION	6,388,363,470.10	-	-	0.0%	6,388,363,470.10
7093	POSTSECONDARY NON-TERTIARY EDUCATION	5,745,738,845.10	-	-	0.0%	5,745,738,845.10
70931	POST-SECONDARY NON-TERTIARY EDUCATION	5,745,738,845.10	-	-	0.0%	5,745,738,845.10
7094	TERTIARY EDUCATION	642,624,625.00	-	-	0.0%	642,624,625.00
70941	FIRST STAGE OF TERTIARY EDUCATION	642,624,625.00	-	-	0.0%	642,624,625.00

Table 22: Primary Healthcare Expenditure by Programme Classification

Kano State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	10,751,360,345.55	3,000,000.00	75,994,332.29	0.7%	10,675,366,013.26
04	Health	10,751,360,345.55	3,000,000.00	75,994,332.29	0.7%	10,675,366,013.26
0401	Effective governance of the health system	4,381,210,615.45	3,000,000.00	75,452,493.72	1.7%	4,305,758,121.73
0402	Community engagement and participation in health	521,730,990.00	-	-	0.0%	521,730,990.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	2,482,470,373.75	-	-	0.0%	2,482,470,373.75
0405	Provision of adequate and modern health infrastructure for health services delivery	2,569,226,299.00	-	-	0.0%	2,569,226,299.00
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	775,258,542.35	-	-	0.0%	775,258,542.35
0408	Institution and maintenance of a responsive public health emergency preparedness system	15,852,125.00	-	-	0.0%	15,852,125.00
0410	Health Sector Expenditures Not Elsewhere Classified	5,611,400.00	-	541,838.57	9.7%	5,069,561.43

Table 23: Primary Healthcare Expenditure by Economic Classification

Kano State Government Budget Performance Report 2025 Q2 - Primary Healthcare Expenditure by Economic Classification

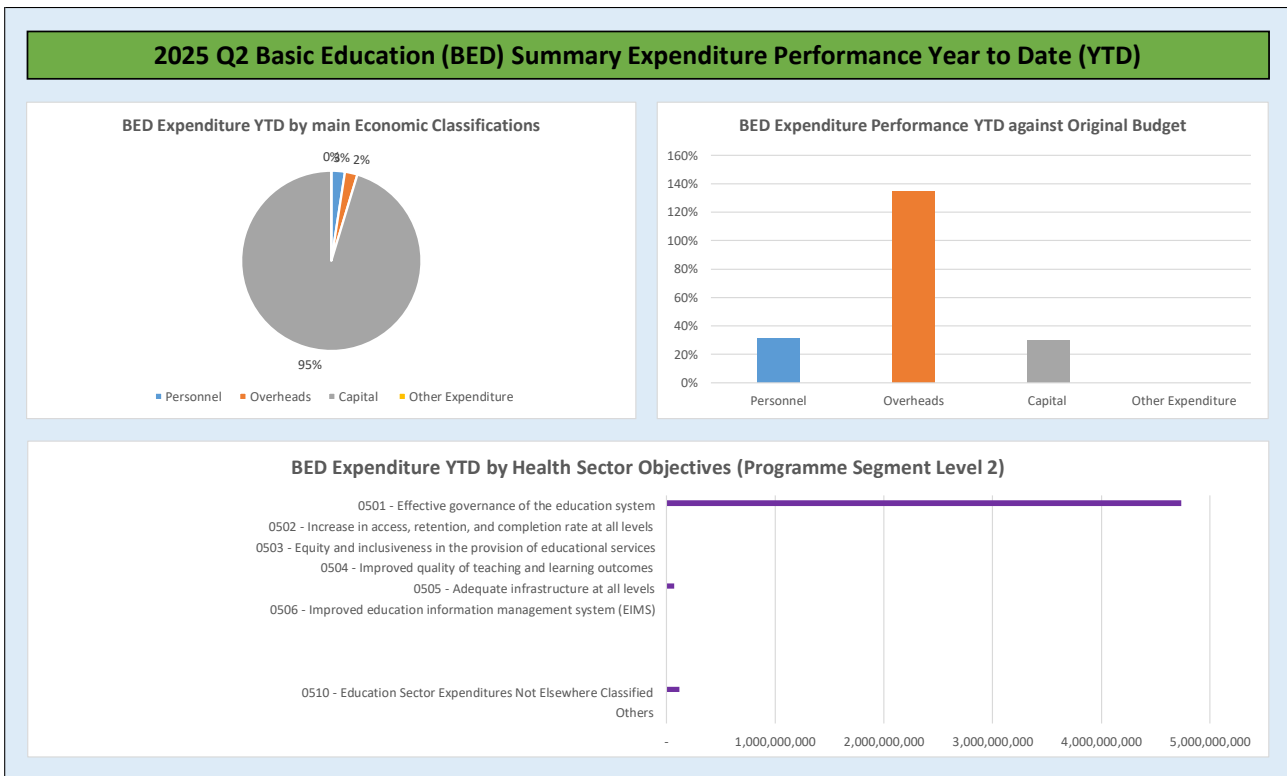
Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	10,751,360,345.55	3,000,000.00	75,994,332.29	0.7%	10,675,366,013.26
2	EXPENDITURES	10,751,360,345.55	3,000,000.00	75,994,332.29	0.7%	10,675,366,013.26
21	PERSONNEL COST	5,611,400.00	-	541,838.57	9.7%	5,069,561.43
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	5,611,400.00	-	541,838.57	9.7%	5,069,561.43
210201	ALLOWANCES	5,611,400.00	-	541,838.57	9.7%	5,069,561.43
21020126	HAZARD ALLOWANCE	5,611,400.00	-	541,838.57	9.7%	5,069,561.43
22	OTHER RECURRENT COSTS	1,723,600,000.00	3,000,000.00	3,000,000.00	0.2%	1,720,600,000.00
2202	OVERHEAD COST	1,723,600,000.00	3,000,000.00	3,000,000.00	0.2%	1,720,600,000.00
220201	TRAVEL & TRANSPORT - GENERAL	15,000,000.00	1,000,000.00	1,000,000.00	6.7%	14,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	15,000,000.00	1,000,000.00	1,000,000.00	6.7%	14,000,000.00
220202	UTILITIES - GENERAL	27,600,000.00	-	-	0.0%	27,600,000.00
22020201	ELECTRICITY CHARGES	12,000,000.00	-	-	0.0%	12,000,000.00
22020203	INTERNET ACCESS CHARGES	12,000,000.00	-	-	0.0%	12,000,000.00
22020205	WATER RATES	1,600,000.00	-	-	0.0%	1,600,000.00
22020209	OTHER UTILITIES	2,000,000.00	-	-	0.0%	2,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	23,000,000.00	1,000,000.00	1,000,000.00	4.3%	22,000,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	12,000,000.00	1,000,000.00	1,000,000.00	8.3%	11,000,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	11,000,000.00	-	-	0.0%	11,000,000.00
220204	MAINTENANCE SERVICES - GENERAL	624,500,000.00	-	-	0.0%	624,500,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,000,000.00	-	-	0.0%	14,000,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	12,000,000.00	-	-	0.0%	12,000,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	12,000,000.00	-	-	0.0%	12,000,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	12,000,000.00	-	-	0.0%	12,000,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	12,500,000.00	-	-	0.0%	12,500,000.00
22020406	OTHER MAINTENANCE SERVICES	550,000,000.00	-	-	0.0%	550,000,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	12,000,000.00	-	-	0.0%	12,000,000.00
220205	TRAINING - GENERAL	902,000,000.00	-	-	0.0%	902,000,000.00
22020501	LOCAL TRAINING	902,000,000.00	-	-	0.0%	902,000,000.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	2,000,000.00	-	-	0.0%	2,000,000.00
22020701	FINANCIAL CONSULTING	2,000,000.00	-	-	0.0%	2,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	25,500,000.00	-	-	0.0%	25,500,000.00
22020801	MOTOR VEHICLE FUEL COST	13,000,000.00	-	-	0.0%	13,000,000.00
22020803	PLANT / GENERATOR FUEL COST	12,500,000.00	-	-	0.0%	12,500,000.00
220210	MISCELLANEOUS EXPENSES GENERAL	104,000,000.00	1,000,000.00	1,000,000.00	1.0%	103,000,000.00
22021001	REFRESHMENT & MEALS	2,000,000.00	-	-	0.0%	2,000,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,000,000.00	-	-	0.0%	2,000,000.00
22021011	OTHER MISCELLANEOUS	100,000,000.00	1,000,000.00	1,000,000.00	1.0%	99,000,000.00
23	CAPITAL EXPENDITURE	9,022,148,945.55	-	72,452,493.72	0.8%	8,949,696,451.83
2301	FIXED ASSETS PURCHASED	77,184,900.00	-	-	0.0%	77,184,900.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	77,184,900.00	-	-	0.0%	77,184,900.00
23010105	PURCHASE OF MOTOR VEHICLES	52,650,000.00	-	-	0.0%	52,650,000.00
23010119	PURCHASE OF POWER GENERATING SET	24,534,900.00	-	-	0.0%	24,534,900.00
2302	CONSTRUCTION / PROVISION	1,070,793,645.00	-	-	0.0%	1,070,793,645.00
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	1,070,793,645.00	-	-	0.0%	1,070,793,645.00
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	216,543,645.00	-	-	0.0%	216,543,645.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	51,000,000.00	-	-	0.0%	51,000,000.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	803,250,000.00	-	-	0.0%	803,250,000.00
2303	REHABILITATION / REPAIRS	875,000,000.00	-	72,452,493.72	8.3%	802,547,506.28
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	875,000,000.00	-	72,452,493.72	8.3%	802,547,506.28
23030102	REHABILITATION / REPAIRS - ELECTRICITY	200,000,000.00	-	-	0.0%	200,000,000.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	472,500,000.00	-	72,452,493.72	15.3%	400,047,506.28
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	202,500,000.00	-	-	0.0%	202,500,000.00
2305	OTHER CAPITAL PROJECTS	6,999,170,400.55	-	-	0.0%	6,999,170,400.55
230501	ACQUISITION OF NON TANGIBLE ASSETS	6,999,170,400.55	-	-	0.0%	6,999,170,400.55
23050103	MONITORING AND EVALUATION	6,999,170,400.55	-	-	0.0%	6,999,170,400.55

4 Basic Education Budget Performance

4.A Overview

A summary of the performance Year to Date (YTD) against the original budget is provided below for the main economic classifications of expenditure, and YTD against the programme segment (Objective level).

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



4.B Budget Implementation Reports by NCOA Segment

Table 24: Basic Education Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
050000000000	Social Services Sector	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
051700000000	Ministry of Education	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
051700300100	SUBEB	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18

Table 25: Basic Education Expenditure by Functional Classification

Kano State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Functional Classification

Code	Function	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
709	EDUCATION	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
7091	PRE-PRIMARY AND PRIMARY EDUCATION	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
70912	PRIMARY EDUCATION	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18

Table 26: Basic Education Expenditure by Programme Classification

Kano State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
04	Health	780,783,129.23	-	-	0.0%	780,783,129.23
0405	Provision of adequate and modern health infrastructure for health services delivery	780,783,129.23	-	-	0.0%	780,783,129.23
05	Education	15,530,261,534.19	4,210,514,888.45	4,924,264,918.24	31.7%	10,605,996,615.95
0501	Effective governance of the education system	13,158,004,107.43	4,150,609,562.29	4,735,009,562.29	36.0%	8,422,994,545.14
0502	Increase in access, retention, and completion rate at all levels	988,612,426.76	-	-	0.0%	988,612,426.76
0505	Adequate infrastructure at all levels	1,000,000,000.00	-	69,253,070.21	6.9%	930,746,929.79
0510	Education Sector Expenditures Not Elsewhere Classified	383,645,000.00	59,905,326.16	120,002,285.74	31.3%	263,642,714.26

Table 27: Basic Education Expenditure by Economic Classification

Kano State Government Budget Performance Report 2025 Q2 - Basic Education Expenditure by Economic Classification

Code	Economic	2025 Original Budget	2025 Q2 Performance	2025 Performance Year to Date (Q1-Q2)	% Performance Year to Date against 2025 Original Budget	Balance (against Original Budget)
	Total Expenditure	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
2	EXPENDITURES	16,311,044,663.42	4,210,514,888.45	4,924,264,918.24	30.2%	11,386,779,745.18
21	PERSONNEL COST	383,645,000.00	59,905,326.16	120,002,285.74	31.3%	263,642,714.26
2101	SALARY	304,711,000.00	49,607,950.30	99,230,647.18	32.6%	205,480,352.82
210101	SALARIES AND WAGES	304,711,000.00	49,607,950.30	99,230,647.18	32.6%	205,480,352.82
21010101	SALARY	304,711,000.00	49,607,950.30	99,230,647.18	32.6%	205,480,352.82
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	78,934,000.00	10,297,375.86	20,771,638.56	26.3%	58,162,361.44
210201	ALLOWANCES	78,934,000.00	10,297,375.86	20,771,638.56	26.3%	58,162,361.44
21020106	RESPONSIBILITY ALLOWANCE	7,893,400.00	10,297,375.86	13,600,825.21	172.3%	- 5,707,425.21
21020114	MEDICAL ALLOWANCE	31,573,600.00	-	2,172,977.43	6.9%	29,400,622.57
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	23,680,200.00	-	236,522.79	1.0%	23,443,677.21
21020128	OTHER ALLOWANCES	15,786,800.00	-	4,761,313.13	30.2%	11,025,486.87
22	OTHER RECURRENT COSTS	81,627,000.00	80,200,000.00	110,200,000.00	135.0%	- 28,573,000.00
2202	OVERHEAD COST	81,627,000.00	80,200,000.00	110,200,000.00	135.0%	- 28,573,000.00
220201	TRAVEL & TRANSPORT - GENERAL	10,000,000.00	49,000,000.00	49,000,000.00	490.0%	- 39,000,000.00
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	10,000,000.00	49,000,000.00	49,000,000.00	490.0%	- 39,000,000.00
220203	MATERIALS & SUPPLIES - GENERAL	51,627,000.00	25,700,000.00	43,200,000.00	83.7%	8,427,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	30,000,000.00	15,000,000.00	25,900,000.00	86.3%	4,100,000.00
22020303	NEWSPAPERS	500,000.00	-	-	0.0%	500,000.00
22020306	PRINTING OF SECURITY DOCUMENTS	2,000,000.00	1,500,000.00	1,500,000.00	75.0%	500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	500,000.00	-	-	0.0%	500,000.00
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	1,500,000.00	1,500,000.00	75.0%	500,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,884,000.00	5,700,000.00	9,800,000.00	90.0%	1,084,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	243,000.00	-	-	0.0%	243,000.00
22020312	SANITARY MATERIALS	500,000.00	-	-	0.0%	500,000.00
22020316	OTHER MATERIALS AND SUPPLY	5,000,000.00	2,000,000.00	4,500,000.00	90.0%	500,000.00
220204	MAINTENANCE SERVICES - GENERAL	20,000,000.00	5,500,000.00	18,000,000.00	90.0%	2,000,000.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	20,000,000.00	5,500,000.00	18,000,000.00	90.0%	2,000,000.00
23	CAPITAL EXPENDITURE	15,845,772,663.42	4,070,409,562.29	4,694,062,632.50	29.6%	11,151,710,030.92
2301	FIXED ASSETS PURCHASED	4,179,613,944.27	1,001,543,765.00	1,001,543,765.00	24.0%	3,178,070,179.27
230101	PURCHASE OF FIXED ASSETS - GENERAL	4,179,613,944.27	1,001,543,765.00	1,001,543,765.00	24.0%	3,178,070,179.27
23010105	PURCHASE OF MOTOR VEHICLES	275,000,000.00	-	-	0.0%	275,000,000.00
23010113	PURCHASE OF COMPUTERS	479,371,406.76	-	-	0.0%	479,371,406.76
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	283,000,000.00	-	-	0.0%	283,000,000.00
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	133,417,455.92	-	-	0.0%	133,417,455.92
23010139	PURCHASE OF OTHER FIXED ASSETS	3,008,825,081.59	1,001,543,765.00	1,001,543,765.00	33.3%	2,007,281,316.59
2302	CONSTRUCTION / PROVISION	8,586,946,496.65	3,068,865,797.29	3,692,518,867.50	43.0%	4,894,427,629.15
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	8,586,946,496.65	3,068,865,797.29	3,692,518,867.50	43.0%	4,894,427,629.15
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	7,586,946,496.65	3,068,865,797.29	3,623,265,797.29	47.8%	3,963,680,699.36
23020130	PROVISION OF EDUCATIONAL PROGRAMME / ACTIVITIES	1,000,000,000.00	-	69,253,070.21	6.9%	930,746,929.79
2303	REHABILITATION / REPAIRS	225,000,000.00	-	-	0.0%	225,000,000.00
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	225,000,000.00	-	-	0.0%	225,000,000.00
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	225,000,000.00	-	-	0.0%	225,000,000.00
2305	OTHER CAPITAL PROJECTS	2,854,212,222.50	-	-	0.0%	2,854,212,222.50
230501	ACQUISITION OF NON TANGIBLE ASSETS	2,854,212,222.50	-	-	0.0%	2,854,212,222.50
23050108	SPECIAL INTERVENTION PROGRAMME	2,330,977,733.33	-	-	0.0%	2,330,977,733.33
23050128	OTHER NON-TANGIBLE ASSETS	523,234,489.17	-	-	0.0%	523,234,489.17