



Kano State Government

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# **BUDGET IMPLEMENTATION REPORT QUARTER Q1 2026**

Date of Publication April, 2026

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# 1 Summary of Performance

## 1.A Introduction

This Budget Implementation Report for Kano State is prepared on a quarterly basis and is published within 30 days following the end of each quarter.

This report includes the original approved budget and revised/final budget appropriations for the year 2026 against each organisational unit for each of the core economic classification of expenditures (Personnel Cost, Other Recurrent Cost and Capital Expenditure); the actual expenditures for the quarter Q1, 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 Q1 report is assessed against the 2026 Original Approved budget.

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

- Revenue – Economic Account Type 1
- Personnel Expenditure – Economic Sub-Account Type 21
- Overheads Expenditure - Economic Account Class 2202
- Capital Expenditure - Economic Sub-Account Type 23
- 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 5 identifies performance of climate change responsive capital expenditure related to adaption and mitigation.

This Budget Implementation Report is produced by the Kano State Ministry of Planning and Budget in collaboration with the Ministry of Finance, Kano as well as consultant support from the Nigerian Governors Forum and published on the Kano State website.

## 1.B Revenue Performance

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

The Performance of Recurrent Expenditure for the first quarter 2026 is **₦37,922,486,839.09** against the Approved Budget of **₦429,718,421,533.73** indicating **8.8 %** achievement. While the Performance of Personnel Cost for the quarter under review is **₦27,827,271,952.31** Against Approved Budget of **₦195,041,577.214.60 representing 14.3%** for the period January to March **2026**.

On the other hand, the Overhead cost performance is **₦10,095,214,886.78** for the first quarter, 2026 which include the other Recurrent Expenditure like payment of public debt, both Domestic and Foreign, which is representing **4.3%** Achievement

The **capital receipt** component which including loan, Aids and Grants, in the first Quarter 2026 State received **₦25,926,121,490.57** as grants against approved Budget of **₦327,192,710,627.00** which recorded **7.9 %** achievement.

## 1.C Recurrent Expenditure Performance

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

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### 1.D Capital Expenditure Performance

The Capital Expenditure is finance through transfer from Recurrent Budget Surplus and Capital receipt which include Grant, Aids and Loan from both domestic and foreign to capital expenditure.

The performance of Capital Expenditure in the first quarter 2026 is **₦121,964,974,738.79** against the 2026 Approved Budget of **₦1,048,111,244,596.98** representing **11.6%** achievement. Some MDAs over performing due to the variation of estimate and implementation, other oversight in the process and revalidation of the contract in capital projects which will be revised in the subsequent Month. More releases of projects and programs will be in the coming quarters.

### 1.E Conclusions

Conclusively, the aggregate Budget performance for the first quarter 2026 (January – March) in the area of Total Revenue is **₦171,395,365,423.92 against Approved budget of ₦1,477,829,666,130.71 which indicating 16.5%** while the cumulative first quarter expenditure performance is **159,887,461,577.88** (January – March) 2026 which recorded **10.8%** achievement.

# 1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

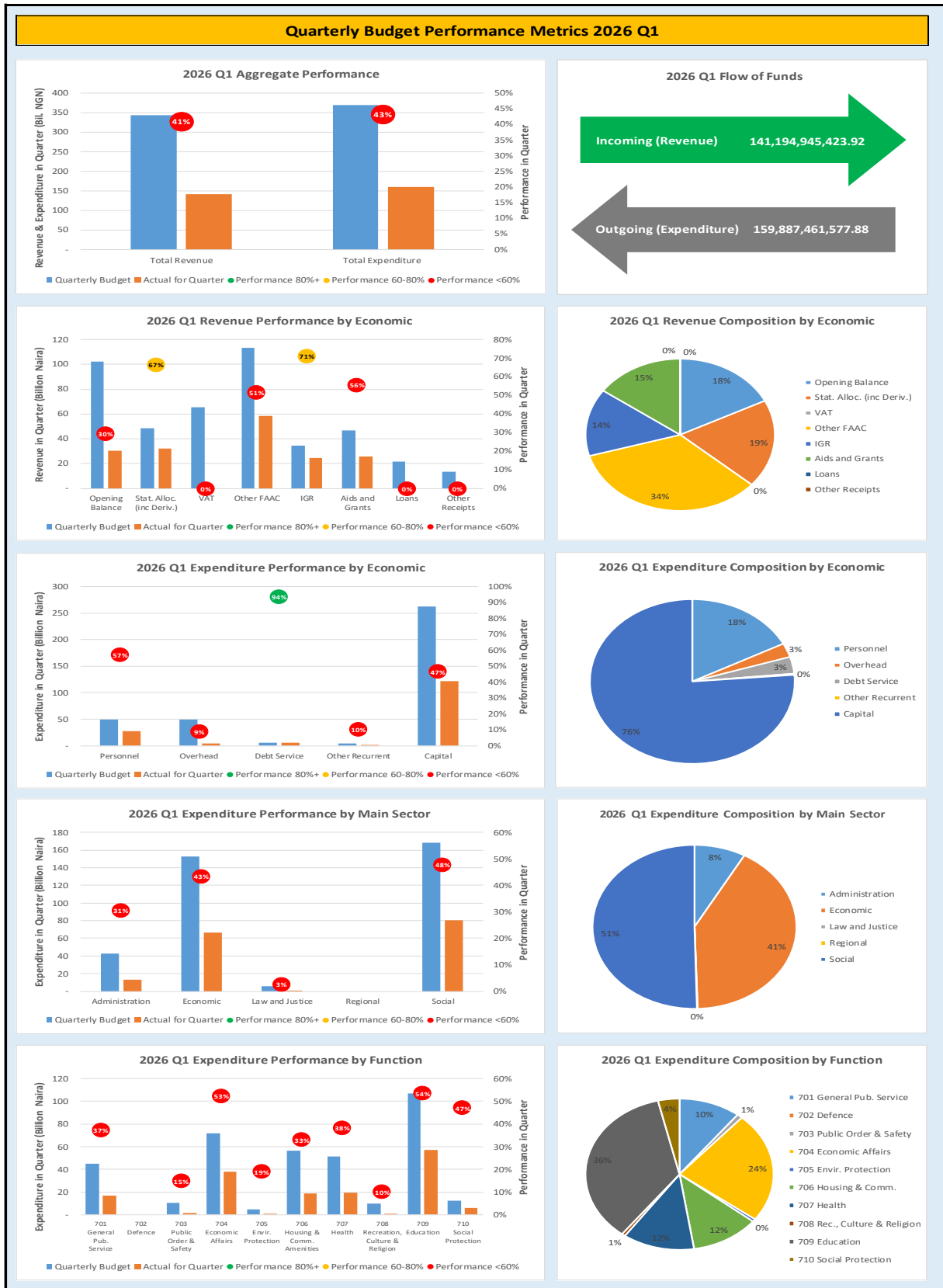


Figure 2: Fiscal Performance Overview Year to Date



## 1.G Summary Budget Implementation Report

**Table 1: Budget Implementation Summary**

**Kano State Government 2026 Q1 Budget Performance Report - Summary**

Item	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>Opening Balance</b>	<b>102,264,836,859.71</b>	<b>30,200,420,000.00</b>	<b>30,200,420,000.00</b>	<b>29.5%</b>	<b>72,064,416,859.71</b>
<b>Recurrent Revenue</b>	<b>1,048,372,118,644.00</b>	<b>115,268,823,933.35</b>	<b>115,268,823,933.35</b>	<b>11.0%</b>	<b>933,103,294,710.65</b>
11 - GOVERNMENT SHARE OF FAAC	909,936,035,366.00	90,653,699,651.01	90,653,699,651.01	10.0%	819,282,335,714.99
12 - INDEPENDENT REVENUE	138,436,083,278.00	24,615,124,282.34	24,615,124,282.34	17.8%	113,820,958,995.66
<b>Recurrent Expenditure</b>	<b>429,718,421,533.73</b>	<b>37,922,486,839.09</b>	<b>37,922,486,839.09</b>	<b>8.8%</b>	<b>391,795,934,694.63</b>
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPROPRIATE)	195,041,577,214.60	27,827,271,952.31	27,827,271,952.31	14.3%	167,214,305,262.29
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	234,676,844,319.13	10,095,214,886.78	10,095,214,886.78	4.3%	224,581,629,432.35
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	195,682,514,184.26	4,405,407,473.96	4,405,407,473.96	2.3%	191,277,106,710.30
OTHER RECURRENT (2203-2209)	38,994,330,134.87	5,689,807,412.82	5,689,807,412.82	14.6%	33,304,522,722.05
<b>Transfer to Capital Account</b>	<b>720,918,533,969.98</b>	<b>107,546,757,094.26</b>	<b>107,546,757,094.26</b>	<b>14.9%</b>	<b>613,371,776,875.72</b>
<b>Other Receipts</b>	<b>327,192,710,627.00</b>	<b>25,926,121,490.57</b>	<b>25,926,121,490.57</b>	<b>7.9%</b>	<b>301,266,589,136.43</b>
13 - AID AND GRANTS	186,772,187,604.00	25,926,121,490.57	25,926,121,490.57	13.9%	160,846,066,113.43
14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	140,420,523,023.00	-	-	0.0%	140,420,523,023.00
<b>Capital Expenditure</b>	<b>1,048,111,244,596.98</b>	<b>121,964,974,738.79</b>	<b>121,964,974,738.79</b>	<b>11.6%</b>	<b>926,146,269,858.20</b>
23 - CAPITAL EXPENDITURE	1,048,111,244,596.98	121,964,974,738.79	121,964,974,738.79	11.6%	926,146,269,858.20
<b>Total Revenue (including OB)</b>	<b>1,477,829,666,130.71</b>	<b>171,395,365,423.92</b>	<b>171,395,365,423.92</b>	<b>11.6%</b>	<b>1,306,434,300,706.79</b>
<b>Total Expenditure</b>	<b>1,477,829,666,130.71</b>	<b>159,887,461,577.88</b>	<b>159,887,461,577.88</b>	<b>10.8%</b>	<b>1,317,942,204,552.83</b>

## 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 2026 Q1 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Revenue</b>	<b>1,375,564,829,271.00</b>	<b>141,194,945,423.92</b>	<b>141,194,945,423.92</b>	<b>10.3%</b>	<b>1,234,369,883,847.07</b>
<b>010000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>642,786,840.00</b>	<b>66,986,223.83</b>	<b>66,986,223.83</b>	<b>10.4%</b>	<b>575,800,616.17</b>
<b>011100000000</b>	<b>Government House</b>	<b>5,478,840.00</b>	<b>90,720.00</b>	<b>90,720.00</b>	<b>1.7%</b>	<b>5,388,120.00</b>
011100900100	Guidance and Counselling Board	5,478,840.00	90,720.00	90,720.00	1.7%	5,388,120.00
<b>012300000000</b>	<b>Min. of Information &amp; Internal Affairs</b>	<b>570,888,000.00</b>	<b>41,964,393.65</b>	<b>41,964,393.65</b>	<b>7.4%</b>	<b>528,923,606.35</b>
012300100100	Min. of Information & Internal Affairs	29,160,000.00	1,391,776.44	1,391,776.44	4.8%	27,768,223.56
012300200100	Abubakar Rimi Television Corporation	218,700,000.00	5,532,145.91	5,532,145.91	2.5%	213,167,854.09
012300300100	Kano State Radio Corporation	114,372,000.00	-	-	0.0%	114,372,000.00
012300400100	Government Printing Press	81,000,000.00	32,137,881.30	32,137,881.30	39.7%	48,862,118.70
012300500100	Triumph Publishing Company	124,740,000.00	2,812,590.00	2,812,590.00	2.3%	121,927,410.00
012300700100	Kano State Censorship Board	2,916,000.00	90,000.00	90,000.00	3.1%	2,826,000.00
<b>014000000000</b>	<b>Office of the Auditor General</b>	<b>1,620,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,620,000.00</b>
014000100100	Office of the Auditor General (State)	1,620,000.00	-	-	0.0%	1,620,000.00
<b>018000000000</b>	<b>Ministry of Public Procurement Project Monitoring and Evaluation</b>	<b>64,800,000.00</b>	<b>24,931,110.18</b>	<b>24,931,110.18</b>	<b>38.5%</b>	<b>39,868,889.82</b>
018000100100	Ministry of Public Procurement Project Monitoring and Evaluation	64,800,000.00	24,931,110.18	24,931,110.18	38.5%	39,868,889.82
<b>020000000000</b>	<b>Economic Sector</b>	<b>1,228,079,525,592.32</b>	<b>121,773,333,340.57</b>	<b>121,773,333,340.57</b>	<b>9.9%</b>	<b>1,106,306,192,251.75</b>
<b>021500000000</b>	<b>Ministry of Agric. &amp; Natural Resources</b>	<b>11,442,574,412.32</b>	<b>573,493,588.23</b>	<b>573,493,588.23</b>	<b>5.0%</b>	<b>10,869,080,824.09</b>
021500100100	Ministry of Agric. & Natural Resources	292,248,000.00	47,493,588.23	47,493,588.23	16.3%	244,754,411.77
021511400100	KNARDA	508,326,412.32	22,000,000.00	22,000,000.00	4.3%	486,326,412.32
021511600100	KASCO	10,642,000,000.00	504,000,000.00	504,000,000.00	4.7%	10,138,000,000.00
<b>022000000000</b>	<b>Ministry of Livestock</b>	<b>9,541,498,893.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>9,541,498,893.00</b>
022000100100	Ministry of Livestock	9,541,498,893.00	-	-	0.0%	9,541,498,893.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>997,646,086,518.43</b>	<b>110,810,027,446.53</b>	<b>110,810,027,446.53</b>	<b>11.1%</b>	<b>886,836,059,071.90</b>
022000100100	Ministry of Finance	910,342,428,566.00	91,582,328,354.88	91,582,328,354.88	10.1%	818,760,100,211.12
022000800100	Kano State Internal Revenue Services	87,255,057,952.44	19,207,699,091.65	19,207,699,091.65	22.0%	68,047,358,860.78
022000900100	Kano State Investment Promotion Agency	48,600,000.00	20,000,000.00	20,000,000.00	41.2%	28,600,000.00
<b>022200000000</b>	<b>Ministry of Commerce &amp; Investment</b>	<b>13,636,251,723.65</b>	<b>214,734,311.01</b>	<b>214,734,311.01</b>	<b>1.6%</b>	<b>13,421,517,412.63</b>
022200100100	Ministry of Commerce & Investment	10,096,744,184.61	55,121,700.00	55,121,700.00	0.5%	10,041,622,484.61
022200200100	Kantin Kwari Market	606,292,487.15	90,000.00	90,000.00	0.0%	606,202,487.15
022200300100	Kano state Consumer Protection Agency	247,860,000.00	-	-	0.0%	247,860,000.00
022200400100	Abubakar Rimi Market	490,955,051.88	103,601,457.00	103,601,457.00	21.1%	387,353,594.88
022200500100	Tourism Management Board	194,400,000.00	55,921,154.01	55,921,154.01	28.8%	138,478,845.99
022200800100	Kano State and Medium Enterprises Development Agency (KASMEDA)	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
<b>022800000000</b>	<b>Ministry for Science Technology &amp; Innovation</b>	<b>129,600,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>129,600,000.00</b>
022800100100	Ministry for Science Technology & Innovation	16,200,000.00	-	-	0.0%	16,200,000.00
022800200100	Kano State Data Centre	81,000,000.00	-	-	0.0%	81,000,000.00
022800400100	Kano State Information Technology Development Agency (KASITDA)	32,400,000.00	-	-	0.0%	32,400,000.00
<b>023400000000</b>	<b>Ministry of Works</b>	<b>51,464,471,060.00</b>	<b>98,533,397.38</b>	<b>98,533,397.38</b>	<b>0.2%</b>	<b>51,365,937,662.62</b>
023400100100	Ministry of Works	50,594,463,020.00	52,937,598.25	52,937,598.25	0.1%	50,541,525,421.75
023400300100	Kano State Fire Service	870,008,040.00	45,595,799.13	45,595,799.13	5.2%	824,412,240.87
<b>023600000000</b>	<b>Ministry of Tourism &amp; Culture</b>	<b>110,970,000.00</b>	<b>6,649,920.00</b>	<b>6,649,920.00</b>	<b>6.0%</b>	<b>104,320,080.00</b>
023600300100	History & Culture Bureau	810,000.00	238,500.00	238,500.00	29.4%	571,500.00
0236005400100	Zoological & Wild Life Mgt. Agency	110,160,000.00	6,411,420.00	6,411,420.00	5.8%	103,748,580.00
<b>023800000000</b>	<b>Ministry of Planning &amp; Budget</b>	<b>6,020,844,130.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>6,020,844,130.00</b>
023800100100	Ministry of Planning & Budget	6,020,844,130.00	-	-	0.0%	6,020,844,130.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING DEVELOPMENT</b>	<b>62,889,570,366.43</b>	<b>8,549,595,799.13</b>	<b>8,549,595,799.13</b>	<b>13.6%</b>	<b>54,339,974,567.30</b>
025300100100	Ministry of Housing Development	62,565,570,366.43	8,500,000,000.00	8,500,000,000.00	13.6%	54,065,570,366.43
025300200100	Housing Corporation	324,000,000.00	49,595,799.13	49,595,799.13	15.3%	274,404,200.87
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>8,269,160,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,269,160,000.00</b>
025200100100	Ministry of Water Resources	29,160,000.00	-	-	0.0%	29,160,000.00
025210100100	Kano State Water Board	8,240,000,000.00	-	-	0.0%	8,240,000,000.00
<b>026000000000</b>	<b>Ministry of Land and Physical Planning</b>	<b>54,732,479,993.24</b>	<b>1,395,167,222.59</b>	<b>1,395,167,222.59</b>	<b>2.5%</b>	<b>53,337,312,770.65</b>
026000100100	Ministry of Land and Physical Planning	46,625,699,993.24	636,877,421.33	636,877,421.33	1.4%	45,988,822,571.91
0260005800100	Kano State Urban Planning & Development Authority	3,765,180,000.00	513,546,921.33	513,546,921.33	13.6%	3,251,633,078.67
0260005900100	Kano State Signage & Advertisement Agency (KASA)	4,341,600,000.00	244,742,879.93	244,742,879.93	5.6%	4,096,857,120.07

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>026300000000</b>	<b>Ministry of Rural &amp; Community Development</b>	<b>10,745,741,035.25</b>	<b>18,000.00</b>	<b>18,000.00</b>	<b>0.0%</b>	<b>10,745,723,035.25</b>
026300100100	Ministry of Rural & Community Development	81,000,000.00	18,000.00	18,000.00	0.0%	80,982,000.00
026300200100	RAMP DIRECTORATE	4,450,000,000.00	-	-	0.0%	4,450,000,000.00
026300400100	KANO RURAL ACCESS ROAD AGENCY (KARARA)	5,000,000,000.00	-	-	0.0%	5,000,000,000.00
026300700100	RUWASA	1,214,741,035.25	-	-	0.0%	1,214,741,035.25
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>1,329,733,260.00</b>	<b>114,097,655.70</b>	<b>114,097,655.70</b>	<b>8.6%</b>	<b>1,215,635,604.30</b>
022900100100	Ministry of Transport	208,693,260.00	2,039,400.00	2,039,400.00	1.0%	206,653,860.00
022900300100	Kano State Transport Authority	648,000,000.00	104,444,255.70	104,444,255.70	16.1%	543,555,744.30
022900400100	Kano State Road Transport Agency (KAROTA)	473,040,000.00	7,614,000.00	7,614,000.00	1.6%	465,426,000.00
<b>023300000000</b>	<b>Ministry of Solid &amp; Mineral Resources</b>	<b>120,544,200.00</b>	<b>11,016,000.00</b>	<b>11,016,000.00</b>	<b>9.1%</b>	<b>109,528,200.00</b>
023300100100	Ministry of Solid & Mineral Resources	120,544,200.00	11,016,000.00	11,016,000.00	9.1%	109,528,200.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>602,316,000.00</b>	<b>108,366,210.00</b>	<b>108,366,210.00</b>	<b>18.0%</b>	<b>493,949,790.00</b>
<b>031800000000</b>	<b>Judicial Service Commission</b>	<b>586,116,000.00</b>	<b>108,366,210.00</b>	<b>108,366,210.00</b>	<b>18.5%</b>	<b>477,749,790.00</b>
031801100100	Judicial Service Commission	486,000.00	-	-	0.0%	486,000.00
031805100100	High Court of Justice	481,140,000.00	92,295,199.80	92,295,199.80	19.2%	388,844,800.20
031806100100	Multi-Door Court House	4,050,000.00	-	-	0.0%	4,050,000.00
031805300100	Sharia Court of Appeal	100,440,000.00	16,071,010.20	16,071,010.20	16.0%	84,368,989.80
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>16,200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>16,200,000.00</b>
032600100100	Ministry of Justice	16,200,000.00	-	-	0.0%	16,200,000.00
<b>050000000000</b>	<b>Social Services Sector</b>	<b>146,240,200,838.68</b>	<b>19,246,259,649.52</b>	<b>19,246,259,649.52</b>	<b>13.2%</b>	<b>126,993,941,189.16</b>
<b>051300000000</b>	<b>Ministry of Youths and Sports</b>	<b>178,200,000.00</b>	<b>5,650,038.00</b>	<b>5,650,038.00</b>	<b>3.2%</b>	<b>172,549,962.00</b>
051300100100	Ministry of Youths and Sports	16,200,000.00	369,000.00	369,000.00	2.3%	15,831,000.00
051305500100	Kano State Sports Commission	81,000,000.00	4,230,000.00	4,230,000.00	5.2%	76,770,000.00
051305600100	Kano Pillars Football Club	81,000,000.00	1,051,038.00	1,051,038.00	1.3%	79,948,962.00
<b>051400000000</b>	<b>Ministry of Women Affairs Children &amp; Disable</b>	<b>20,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,000,000.00</b>
051400100100	Ministry of Women Affairs Children & Disable	20,000,000.00	-	-	0.0%	20,000,000.00
<b>051700000000</b>	<b>Ministry of Education</b>	<b>65,479,088,632.35</b>	<b>1,933,654,740.57</b>	<b>1,933,654,740.57</b>	<b>3.0%</b>	<b>63,545,433,891.78</b>
051700100100	Ministry of Education	53,786,845,268.00	-	-	0.0%	53,786,845,268.00
051700300100	SUBEB	10,756,126,364.35	1,876,121,490.57	1,876,121,490.57	17.4%	8,880,004,873.78
051700800100	Kano State library Board	5,670,000.00	315,000.00	315,000.00	5.6%	5,355,000.00
051701000100	Kano State Agency for Mass Education	567,000.00	-	-	0.0%	567,000.00
051701500100	Science & Technical Schools Board	507,060,000.00	-	-	0.0%	507,060,000.00
051701600100	Kano State Private And Voluntary InstBoard	405,000,000.00	57,218,250.00	57,218,250.00	14.1%	347,781,750.00
051702600100	Kano State Senior Secondary Schools Mgt. Board	13,770,000.00	-	-	0.0%	13,770,000.00
051702700100	Kano State Islamic & Qur'anic School Board	4,050,000.00	-	-	0.0%	4,050,000.00
<b>056900000000</b>	<b>Ministry for Higher Education</b>	<b>12,182,135,927.52</b>	<b>1,372,652,999.38</b>	<b>1,372,652,999.38</b>	<b>11.3%</b>	<b>10,809,482,928.14</b>
056900100100	Ministry for Higher Education	4,860,000.00	-	-	0.0%	4,860,000.00
056900200100	Kano State College of Education & Preliminary Studies	1,510,269,180.00	-	-	0.0%	1,510,269,180.00
056900300100	RMK College of Basic & Remedial Studies T/Wada	46,980,000.00	-	-	0.0%	46,980,000.00
056901800100	Kano State Polytechnic	3,432,010,000.00	175,015,991.42	175,015,991.42	5.1%	3,256,994,008.58
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano	2,692,860,000.00	888,237,482.60	888,237,482.60	33.0%	1,804,622,517.40
056902800100	NorthWest University Kano	3,557,747,282.76	56,984,100.00	56,984,100.00	1.6%	3,500,763,182.76
056902900100	Aminu Kano College of Islamic & Legal Studies Kano	300,587,464.76	76,015,620.00	76,015,620.00	25.3%	224,571,844.76
056903000100	Audu Bako College of Agriculture Danbatta	119,475,000.00	12,825.00	12,825.00	0.0%	119,462,175.00
056903100100	Sa'adatu Rimi College of Education Kano	461,700,000.00	176,354,580.36	176,354,580.36	38.2%	285,345,419.64
056905000100	Yusuf Maitama Sule College of Education & Advance Studies Ghari	55,647,000.00	32,400.00	32,400.00	0.1%	55,614,600.00
<b>052100000000</b>	<b>Ministry of Health</b>	<b>23,703,247,286.80</b>	<b>376,358,271.57</b>	<b>376,358,271.57</b>	<b>1.6%</b>	<b>23,326,889,015.23</b>
052100100100	Ministry of Health	1,692,072,500.00	-	-	0.0%	1,692,072,500.00
052100300100	H.M.B. ( HQ and Zones)	2,523,007,331.82	278,860,038.37	278,860,038.37	11.1%	2,244,147,293.44
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	1,221,583,317.02	82,848,233.20	82,848,233.20	6.8%	1,138,735,083.82
052100400100	College of Nursing & Mid-Wifery Board	345,060,000.00	14,650,000.00	14,650,000.00	4.2%	330,410,000.00
052100400300	School of Basic Mid Wifery Kano	51,840,000.00	-	-	0.0%	51,840,000.00
052100400700	School of Post Basic Anesthesia	31,590,000.00	-	-	0.0%	31,590,000.00
052100400800	School of Basic Mid Wifery Gwarzo	33,210,000.00	-	-	0.0%	33,210,000.00
052103000100	School of Health Technology Bebeji	53,460,000.00	-	-	0.0%	53,460,000.00
052104000100	School of Health Technology Kano	295,747,200.00	-	-	0.0%	295,747,200.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	6,303,795,298.96	-	-	0.0%	6,303,795,298.96
052100800100	KANO STATE CONTRIBUTORY HEALTH MANAGEMENT AGENCY (KCHIMA)	3,165,430,000.00	-	-	0.0%	3,165,430,000.00
052100900100	KHETFUND	4,218,591,639.00	-	-	0.0%	4,218,591,639.00
052101100100	Private Health Institutions Management Agency	85,860,000.00	-	-	0.0%	85,860,000.00
052101300100	Drugs Management & Consumable Supply Agency (D.M.A)	432,000,000.00	-	-	0.0%	432,000,000.00
052101400100	Kano State Centre For Disease Control & Prevention	3,250,000,000.00	-	-	0.0%	3,250,000,000.00
<b>053500000000</b>	<b>Ministry of Environment &amp; Climate Change</b>	<b>9,036,722,022.01</b>	<b>7,943,600.00</b>	<b>7,943,600.00</b>	<b>0.1%</b>	<b>9,028,778,422.01</b>
053500100100	Ministry of Environment & Climate Change	6,194,522,022.01	5,598,000.00	5,598,000.00	0.1%	6,188,924,022.01
053500200100	Refuse Management & Sanitation Board (REMASAB)	16,200,000.00	2,345,600.00	2,345,600.00	14.5%	13,854,400.00
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	2,826,000,000.00	-	-	0.0%	2,826,000,000.00
<b>055100000000</b>	<b>Ministry for Local Government</b>	<b>35,640,806,970.00</b>	<b>15,550,000,000.00</b>	<b>15,550,000,000.00</b>	<b>43.6%</b>	<b>20,090,806,970.00</b>
055100100100	Ministry for Local Government	35,640,806,970.00	15,550,000,000.00	15,550,000,000.00	43.6%	20,090,806,970.00

## 2.B Revenue by Economic Classification

**Table 3: Total Revenue by Economic Classification**

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

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>1</b>	<b>REVENUE</b>	<b>1,375,564,829,271.00</b>	<b>141,194,945,423.92</b>	<b>141,194,945,423.92</b>	<b>10.3%</b>	<b>1,234,369,883,847.08</b>
<b>11</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>909,936,035,366.00</b>	<b>90,653,699,651.01</b>	<b>90,653,699,651.01</b>	<b>10.0%</b>	<b>819,282,335,714.99</b>
<b>1101</b>	<b>GOVERNMENT SHARE OF FAAC</b>	<b>909,936,035,366.00</b>	<b>90,653,699,651.01</b>	<b>90,653,699,651.01</b>	<b>10.0%</b>	<b>819,282,335,714.99</b>
<b>110101</b>	<b>STATE GOVERNMENT SHARE OF STATUTORY REVENUES</b>	<b>193,444,426,524.76</b>	<b>32,182,470,377.34</b>	<b>32,182,470,377.34</b>	<b>16.6%</b>	<b>161,261,956,147.42</b>
11010101	STATUTORY ALLOCATION	193,444,426,524.76	32,182,470,377.34	32,182,470,377.34	16.6%	161,261,956,147.42
<b>110102</b>	<b>STATE GOVERNMENT SHARE OF VAT</b>	<b>262,066,725,229.22</b>	-	-	<b>0.0%</b>	<b>262,066,725,229.22</b>
11010201	SHARE OF VAT	262,066,725,229.22	-	-	0.0%	262,066,725,229.22
<b>110103</b>	<b>STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES</b>	<b>454,424,883,612.02</b>	<b>58,471,229,273.67</b>	<b>58,471,229,273.67</b>	<b>12.9%</b>	<b>395,953,654,338.35</b>
11010303	EXCHANGE GAIN	11,000,000,000.00	45,251,742,132.47	45,251,742,132.47	411.4%	34,251,742,132.47
11010304	ECOLOGICAL FUND	3,996,340,344.15	891,206,871.99	891,206,871.99	22.3%	3,105,133,472.16
11010305	Electronic Money Transfer Levy (EMTL)	57,000,000,000.00	710,611,500.80	710,611,500.80	1.2%	56,289,388,499.20
11010311	NLNG DIVIDENDS	25,000,000,000.00	-	-	0.0%	25,000,000,000.00
11010312	STABILIZATION FUND	55,000,000,000.00	-	-	0.0%	55,000,000,000.00
11010313	STATE INFRASTRUCTURE & SECURITY	61,071,355,472.00	-	-	0.0%	61,071,355,472.00
11010314	SIGNATURE BONUS	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
11010316	RECOVERY OF UNREMITTED OIL REVENUE (REFUND TO STATE GOVERNMENT)	81,357,187,795.87	-	-	0.0%	81,357,187,795.87
11010399	OTHER FAAC DISTRIBUTION	150,000,000,000.00	11,617,668,768.41	11,617,668,768.41	7.7%	138,382,331,231.59
<b>12</b>	<b>INDEPENDENT REVENUE</b>	<b>138,436,083,278.00</b>	<b>24,615,124,282.34</b>	<b>24,615,124,282.34</b>	<b>17.8%</b>	<b>113,820,958,995.66</b>
<b>1201</b>	<b>TAX REVENUE</b>	<b>87,263,940,529.97</b>	<b>17,871,282,902.89</b>	<b>17,871,282,902.89</b>	<b>20.5%</b>	<b>69,392,657,627.08</b>
<b>120101</b>	<b>PERSONAL TAXES</b>	<b>59,294,782,840.86</b>	<b>14,053,074,045.07</b>	<b>14,053,074,045.07</b>	<b>23.7%</b>	<b>45,241,708,795.79</b>
12010101	PERSONAL TAXES (PAYE State)	6,587,498,387.45	1,755,169,022.97	1,755,169,022.97	26.6%	4,832,329,364.48
12010104	PERSONAL TAXES (PAYE Local Government)	6,587,498,387.45	1,891,085,743.70	1,891,085,743.70	28.7%	4,696,412,643.75
12010105	PAYE Federal Govt Establishments	10,308,284,390.03	4,133,335,115.68	4,133,335,115.68	40.1%	6,174,949,274.35
12010106	PAYE Org Private Sector	16,274,994,850.71	5,240,922,498.34	5,240,922,498.34	32.2%	11,034,072,352.37
12010107	PAYE Informal Sector	107,758,841.21	-	-	0.0%	107,758,841.21
12010108	Direct Assessment on Affluent/High Networth	9,281,139,019.18	497,258,145.58	497,258,145.58	5.4%	8,783,880,873.60
12010110	Direct Assessment on Expatriates	2,277,501,775.41	-	-	0.0%	2,277,501,775.41
12010111	Direct Assessment on Informal/Presumptive	185,280,420.34	-	-	0.0%	185,280,420.34
12010112	Tax Audit / Back Duty Recovery	7,684,826,769.07	535,303,518.80	535,303,518.80	7.0%	7,149,523,250.27
<b>120103</b>	<b>OTHER TAXES</b>	<b>27,969,157,689.11</b>	<b>3,818,208,857.82</b>	<b>3,818,208,857.82</b>	<b>13.7%</b>	<b>24,150,948,831.29</b>
12010301	Capital Gains Tax (Individual) - General	657,513,623.81	8,823,752.35	8,823,752.35	1.3%	648,689,871.46
12010302	Withholding Tax on Dividend	890,516,750.66	37,178,466.26	37,178,466.26	4.2%	853,338,284.40
12010303	Withholding Tax on Rent	800,496,281.18	74,955,799.54	74,955,799.54	9.4%	725,540,481.64
12010304	Withholding Tax on Bank Interest	1,793,948,292.21	868,136,161.37	868,136,161.37	48.4%	925,812,130.84
12010305	Withholding Tax on Directors Fees	558,185,792.22	25,245,412.72	25,245,412.72	4.5%	532,940,379.50
12010306	Withholding Tax on Contracts	2,056,846,649.53	794,007,965.29	794,007,965.29	38.6%	1,262,838,684.24
12010307	Withholding Tax on Professional fees	507,703,826.62	13,055,592.03	13,055,592.03	2.6%	494,648,234.59
12010308	withholding Tax on commission	390,210,072.93	271,830,544.25	271,830,544.25	69.7%	118,379,528.68
12010309	Withholding Tax On Royalties	82,731,105.91	1,540,000.00	1,540,000.00	1.9%	81,191,105.91
12010310	Withholding Tax on Management Fees	51,243,789.95	1,824,708.70	1,824,708.70	3.6%	49,419,081.25
12010311	Withholding tax on Consultancy	558,870,509.95	16,989,661.42	16,989,661.42	3.0%	541,880,848.53
12010312	Other Withholding Tax	5,693,754.44	4,266,800.00	4,266,800.00	74.9%	1,426,954.44
12010313	Consumption Tax	68,211,178.17	10,511,811.68	10,511,811.68	15.4%	57,699,366.49
12010314	Entertainment Tax	136,650,106.52	50,500.00	50,500.00	0.0%	136,599,606.52
12010317	Land use charges/ property Tax	2,572,731,057.16	-	-	0.0%	2,572,731,057.16
12010318	Excess Charges/Interest Recovery	3,228,678,566.89	1,089,297,945.31	1,089,297,945.31	33.7%	2,139,380,621.58
12010319	Stamp Duties	13,551,988,786.58	501,492,587.81	501,492,587.81	3.7%	13,050,496,198.77
12010323	Other Direct Taxes	56,937,544.39	99,001,149.09	99,001,149.09	173.9%	42,063,604.70

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

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>1202</b>	<b>NON-TAX REVENUE</b>	<b>51,172,142,748.03</b>	<b>6,743,841,379.45</b>	<b>6,743,841,379.45</b>	<b>13.2%</b>	<b>44,428,301,368.58</b>
<b>120201</b>	<b>LICENCES - GENERAL</b>	<b>2,633,533,028.19</b>	<b>380,534,833.97</b>	<b>380,534,833.97</b>	<b>14.4%</b>	<b>2,252,998,194.22</b>
12020105	RADIO/TELEVISION STATION LICENCES	24,300,000.00	1,080,000.00	1,080,000.00	4.4%	23,220,000.00
12020121	HUNTING PERMITS	3,240,000.00	-	-	0.0%	3,240,000.00
12020123	Vehicle hackney permit	25,000,000.00	4,951,900.00	4,951,900.00	19.8%	20,048,100.00
12020124	Conductor's badge	5,000,000.00	691,800.00	691,800.00	13.8%	4,308,200.00
12020129	CINEMATOGRAPH LICENCES	324,000.00	-	-	0.0%	324,000.00
12020131	MOTOR VEHICLE LICENCES	650,000,000.00	42,625,100.00	42,625,100.00	6.6%	607,374,900.00
12020132	DRIVERS' LICENCES	650,000,000.00	63,346,700.00	63,346,700.00	9.7%	586,653,300.00
12020134	PRIVATE SCHOOLS LICENCES	8,100,000.00	-	-	0.0%	8,100,000.00
12020135	Filling Station Licences	127,285,714.29	-	-	0.0%	127,285,714.29
12020136	HEALTH FACILITIES LICENCES	40,500,000.00	-	-	0.0%	40,500,000.00
12020137	TRADE PERMIT LICENCES	308,725,714.29	37,491,960.18	37,491,960.18	12.1%	271,233,754.11
12020138	Hide & Skin Buyer Licences	48,600,000.00	47,493,588.23	47,493,588.23	97.7%	1,106,411.77
12020142	Taxi Registration	40,096,558.65	17,891,000.00	17,891,000.00	44.6%	22,205,558.65
12020143	Other Licences	145,205,606.88	45,200,610.56	45,200,610.56	31.1%	100,004,996.32
12020145	Vehicle Registration And Weighing Licences	74,018,807.70	36,611,250.00	36,611,250.00	49.5%	37,407,557.70
12020147	Driver's Badge/Permit	911,000.71	691,800.00	691,800.00	75.9%	219,200.71
12020148	Kano State Transport (KSTR)	38,779,014.44	833,900.00	833,900.00	2.2%	37,945,114.44
12020149	Yellow Form Licences	8,426,756.57	1,515,400.00	1,515,400.00	18.0%	6,911,356.57
12020150	Road Worthiness	376,075,994.67	52,402,575.00	52,402,575.00	13.9%	323,673,419.67
12020152	GSM/ANTENNA PERMIT LICENCE	32,400,000.00	25,000,000.00	25,000,000.00	77.2%	7,400,000.00
12020157	OCCUPANCY PERMIT	1,543,860.00	-	-	0.0%	1,543,860.00
12020161	Heavy goods Vehicle permit	20,000,000.00	2,702,000.00	2,702,000.00	13.5%	17,298,000.00
12020162	Learners permit	5,000,000.00	5,250.00	5,250.00	0.1%	4,994,750.00
<b>120204</b>	<b>FEES - GENERAL</b>	<b>25,830,895,449.77</b>	<b>4,630,291,651.11</b>	<b>4,630,291,651.11</b>	<b>17.9%</b>	<b>21,200,603,798.66</b>
12020401	COURT FEES	205,740,000.00	16,071,010.20	16,071,010.20	7.8%	189,668,989.80
12020402	Renewal of Private Schools Registration	405,000,000.00	57,218,250.00	57,218,250.00	14.1%	347,781,750.00
12020403	Patent Medicine Licensing Fees	24,300,000.00	-	-	0.0%	24,300,000.00
12020407	RESEARCH TESTING FEES	25,943,720.00	5,595,799.13	5,595,799.13	21.6%	20,347,920.87
12020408	FILMS CENSORSHIP/ PRODUCTION FEES	162,000.00	-	-	0.0%	162,000.00
12020409	TRADE TESTING FEES	165,000,000.00	-	-	0.0%	165,000,000.00
12020414	ACCREDITATION FEES	121,500,000.00	22,000,000.00	22,000,000.00	18.1%	99,500,000.00
12020417	TENDER FEES	1,173,260,000.00	974,224,503.00	974,224,503.00	83.0%	199,035,497.00
12020418	FIRE SAFETY CERTIFICATE FEES	311,879,160.00	-	-	0.0%	311,879,160.00
12020420	ENVIRONMENTAL IMPACT ASSESSMENT FEES	23,248,620.00	-	-	0.0%	23,248,620.00
12020421	BILL BOARD ADVERTISEMENT FEES	541,051,267.06	90,000.00	90,000.00	0.0%	540,961,267.06
12020422	DEEDS REGISTRATION FEES	1,962,368,880.00	50,000,000.00	50,000,000.00	2.5%	1,912,368,880.00
12020423	SURVEY/ PLANNING/ BUILDING FEES	68,767,380.00	-	-	0.0%	68,767,380.00
12020425	MEDICAL CONSULTANCY FEES	8,100,000.00	-	-	0.0%	8,100,000.00
12020427	ASSOCIATION FEES	68,040,000.00	369,000.00	369,000.00	0.5%	67,671,000.00
12020428	BIRTH & DEATH REGISTRATION FEES	219,607,200.00	20,529,415.72	20,529,415.72	9.3%	199,077,784.28
12020430	CHANGE OF OWNERSHIP FEES	151,875,000.00	-	-	0.0%	151,875,000.00
12020432	LAND USE FEES	16,200,000.00	-	-	0.0%	16,200,000.00
12020433	DEVELOPMENT LEVIES	2,464,142,111.09	1,515,655,704.97	1,515,655,704.97	61.5%	948,486,406.12
12020434	BUSINESS/TRADE OPERATING FEES	16,200,000.00	-	-	0.0%	16,200,000.00
12020435	INSPECTION FEES	550,800,000.00	45,595,799.13	45,595,799.13	8.3%	505,204,200.87
12020437	STUDENT REGISTRATION FEES	5,776,391,066.76	827,228,668.55	827,228,668.55	14.3%	4,949,162,398.21
12020438	TUITION FEES	289,342,530.00	56,984,100.00	56,984,100.00	19.7%	232,358,430.00
12020440	PARKING FEES	92,351,860.00	-	-	0.0%	92,351,860.00
12020441	APPLICATIONS FORMS & FEES	2,006,985,304.76	245,379,800.67	245,379,800.67	12.2%	1,761,605,504.09
12020443	Telecommunication Charges/ Fees	19,227,780.00	-	-	0.0%	19,227,780.00
12020444	Container/ Haulage Discharge Fees	66,200,000.00	405,000.00	405,000.00	0.6%	65,795,000.00
12020445	Specialised Vehicle Parking Fees	80,000,000.00	13,130,446.00	13,130,446.00	16.4%	66,869,554.00
12020446	Sand Dreging Fees	112,027,790.00	1,300,200.00	1,300,200.00	1.2%	110,727,590.00
12020450	Agricultural Product/Produce Sales Fees	166,200,000.00	1,356,000.00	1,356,000.00	0.8%	164,844,000.00
12020451	Animal Trade Levy	100,000,000.00	7,600.00	7,600.00	0.0%	99,992,400.00
12020452	PROCESSING FEES	1,720,537,200.00	186,031,991.42	186,031,991.42	10.8%	1,534,505,208.58
12020453	SURVEY FEES	205,902,000.00	-	-	0.0%	205,902,000.00
12020455	VALUATION FEES	32,400,000.00	-	-	0.0%	32,400,000.00

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020456	CHANGE PURPOSE	17,796,510.00	-	-	0.0%	17,796,510.00
12020457	SEARCH FEES	2,121,390.00	-	-	0.0%	2,121,390.00
12020458	LEASE REGISTRATION	42,678,112.68	-	-	0.0%	42,678,112.68
12020460	5% SALES FEES	200,232,000.00	-	-	0.0%	200,232,000.00
12020462	TENAMENT RATE RECOVERY	16,200,000.00	-	-	0.0%	16,200,000.00
12020464	REGULARIZATION CHARGES	8,910,000.00	-	-	0.0%	8,910,000.00
12020465	LAND DEVELOPMENT FEES	104,347,440.00	18,000.00	18,000.00	0.0%	104,329,440.00
12020468	CONCENSTION FEES	243,000,000.00	50,000,000.00	50,000,000.00	20.6%	193,000,000.00
12020469	ACCEPTANCE FEES	166,860,000.00	237,395,794.41	237,395,794.41	142.3%	-70,535,794.41
12020470	HOTEL REGISTRSTION FEES	10,530,000.00	-	-	0.0%	10,530,000.00
12020472	WAYBILL AND MANIFEST	114,548,747.86	-	-	0.0%	114,548,747.86
12020473	LAND CHARGES	8,100,000.00	-	-	0.0%	8,100,000.00
12020474	WATER RATE CHARGES	21,060,000.00	-	-	0.0%	21,060,000.00
12020475	BOREHHOLE TEST CHARGES	6,480,000.00	-	-	0.0%	6,480,000.00
12020476	RE-CERTIFICATION	61,236,000.00	-	-	0.0%	61,236,000.00
12020477	CERTIFICATE OF OCCUPANCY	201,933,000.00	-	-	0.0%	201,933,000.00
12020478	Road Congestion Charges	115,000,000.00	699,800.00	699,800.00	0.6%	114,300,200.00
12020479	Registration of Business Premises	716,965,714.29	-	-	0.0%	716,965,714.29
12020480	Renewal of Business Premises	1,957,885,714.29	42,560,850.00	42,560,850.00	2.2%	1,915,324,864.29
12020482	OTHER FEES	2,624,259,951.00	260,443,917.93	260,443,917.93	9.9%	2,363,816,033.08
<b>120205</b>	<b>FINES - GENERAL</b>	<b>379,219,320.00</b>	<b>7,614,000.00</b>	<b>7,614,000.00</b>	<b>2.0%</b>	<b>371,605,320.00</b>
12020501	FINES/PENALTIES	217,219,320.00	-	-	0.0%	217,219,320.00
12020503	Park and Pay - Fines	162,000,000.00	7,614,000.00	7,614,000.00	4.7%	154,386,000.00
<b>120206</b>	<b>SALES - GENERAL</b>	<b>8,385,174,883.91</b>	<b>852,476,709.93</b>	<b>852,476,709.93</b>	<b>10.2%</b>	<b>7,532,698,173.99</b>
12020601	SALES OF JOURNAL & PUBLICATIONS	29,548,800.00	-	-	0.0%	29,548,800.00
12020604	SALES OF STORES/SCRAPS/UNSERVICABLE ITEMS	810,000.00	-	-	0.0%	810,000.00
12020606	SALES OF BILLS OF ENTRIES/APPLICATION FORMS	515,524,500.00	92,295,199.80	92,295,199.80	17.9%	423,229,300.20
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	223,478,931.59	3,116,925.00	3,116,925.00	1.4%	220,362,006.59
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	217,131,412.32	52,000,000.00	52,000,000.00	23.9%	165,131,412.32
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	281,394,000.00	-	-	0.0%	281,394,000.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	87,807,240.00	36,590,786.00	36,590,786.00	41.7%	51,216,454.00
12020616	PROCEEDS FROM SALE OF FERTILIZERS	6,480,000,000.00	452,000,000.00	452,000,000.00	7.0%	6,028,000,000.00
12020617	OTHER SALES	249,480,000.00	49,595,799.13	49,595,799.13	19.9%	199,884,200.87
12020618	Vehicle Plate Number	300,000,000.00	166,878,000.00	166,878,000.00	55.6%	133,122,000.00

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

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>120207</b>	<b>EARNINGS -GENERAL</b>	<b>10,164,479,718.29</b>	<b>573,391,220.86</b>	<b>573,391,220.86</b>	<b>5.6%</b>	<b>9,591,088,497.43</b>
12020701	EARNINGS FROM CONSULTANCY SERVICES	374,640,321.59	10,175,400.00	10,175,400.00	2.7%	364,464,921.59
12020702	EARNINGS FROM LABORATORY SERVICES	356,562,000.00	35,000,000.00	35,000,000.00	9.8%	321,562,000.00
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	619,447,500.00	50,000,000.00	50,000,000.00	8.1%	569,447,500.00
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	651,888,000.00	104,444,255.70	104,444,255.70	16.0%	547,443,744.30
12020707	EARNINGS FROM MEDICAL SERVICES	1,210,554,032.06	93,677,648.92	93,677,648.92	7.7%	1,116,876,383.13
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	141,183,000.00	56,159,654.01	56,159,654.01	39.8%	85,023,345.99
12020710	EARNINGS FROM GUEST HOUSES	32,400,000.00	-	-	0.0%	32,400,000.00
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,733,789,990.00	42,984,071.30	42,984,071.30	1.2%	3,690,805,918.70
12020712	EARNINGS FROM DRF SERVICE ACCOUNT	488,119,772.36	18,270,552.60	18,270,552.60	3.7%	469,849,219.76
12020714	EARNINGS FROM LOST OF GATE PASS	9,720,000.00	-	-	0.0%	9,720,000.00
12020715	EARNINGS FROM CATERING	25,110,000.00	-	-	0.0%	25,110,000.00
12020716	EARNINGS FROM ENT SERVICES	20,161,386.16	-	-	0.0%	20,161,386.16
12020717	EARNINGS FROM DIALYSIS SERVICES	64,800,000.00	-	-	0.0%	64,800,000.00
12020718	EARNINGS FROM DENTAL SERVICES	10,928,395.62	-	-	0.0%	10,928,395.62
12020719	EARNING FROM PHYSIOTHERAPY SERVICES	7,413,742.65	-	-	0.0%	7,413,742.65
12020720	EARNING FROM 10% NHIS /KSchMA	11,463,323.34	-	-	0.0%	11,463,323.34
12020721	EARNINGS FROM EYE CLINIC SERVICES	8,743,623.99	-	-	0.0%	8,743,623.99
12020722	EARNING FROM ICU SERVICES	153,891,052.93	22,474,895.00	22,474,895.00	14.6%	131,416,157.93
12020723	EARNING FROM X-RAY SERVICES	31,509,000.00	-	-	0.0%	31,509,000.00
12020724	EARNING FROM SCANNING SERVICES	604,675,903.07	16,671,215.80	16,671,215.80	2.8%	588,004,687.27
12020725	EARNING FROM MATUARY SERVICES	223,507,623.82	14,163,028.20	14,163,028.20	6.3%	209,344,595.62
12020726	EARNING FROM THEATRE SERVICES	146,354,040.00	4,700,000.00	4,700,000.00	3.2%	141,654,040.00
12020727	EARNING FROM SCBU SERVICES (SPECIAL CARE BABY UNIT)	336,987,922.83	89,455,329.32	89,455,329.32	26.5%	247,532,593.51
12020729	EARNING FROM SYSTEMATIC LAND TITLING & REGISTRATION	64,944,180.00	-	-	0.0%	64,944,180.00
12020730	EARNING FROM CERTIFIED TRUE COPY	3,507,300.00	-	-	0.0%	3,507,300.00
12020731	EARNING FROM DRESSING SERVICE	5,436,720.00	-	-	0.0%	5,436,720.00
12020732	PATIENT ADMISSION SERVICE	6,259,680.00	-	-	0.0%	6,259,680.00
12020735	EARNING FROM PUBLIC CONVENIENCES	73,724,747.86	-	-	0.0%	73,724,747.86
12020738	Wind sheild sticker	45,000,000.00	8,488,750.00	8,488,750.00	18.9%	36,511,250.00
12020799	OTHER EARNINGS	701,756,460.00	6,726,420.00	6,726,420.00	1.0%	695,030,040.00
<b>120208</b>	<b>RENT ON GOVERNMENT BUILDINGS - GENERAL</b>	<b>389,610,000.00</b>	<b>106,029,502.91</b>	<b>106,029,502.91</b>	<b>27.2%</b>	<b>283,580,497.09</b>
12020803	RENT ON GOVT BUILDINGS	389,610,000.00	106,029,502.91	106,029,502.91	27.2%	283,580,497.09
<b>120209</b>	<b>RENT ON LAND &amp; OTHERS - GENERAL</b>	<b>1,281,498,400.00</b>	<b>173,503,460.67</b>	<b>173,503,460.67</b>	<b>13.5%</b>	<b>1,107,994,939.33</b>
12020901	RENT ON GOVT. LAND	89,100,000.00	-	-	0.0%	89,100,000.00
12020905	LEASE RENTAL	597,780,000.00	-	-	0.0%	597,780,000.00
12020906	RENTS ON GOVT. PROPERTIES	594,618,400.00	173,503,460.67	173,503,460.67	29.2%	421,114,939.33
<b>120211</b>	<b>INVESTMENT INCOME</b>	<b>2,107,148,747.86</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>0.9%</b>	<b>2,087,148,747.86</b>
12021102	DIVIDEND RECEIVED	16,200,000.00	-	-	0.0%	16,200,000.00
12021103	OTHER INVESTMENT INCOME	2,090,948,747.86	20,000,000.00	20,000,000.00	1.0%	2,070,948,747.86
<b>120212</b>	<b>INTEREST EARNED</b>	<b>583,200.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>583,200.00</b>
12021210	BANK INTEREST	583,200.00	-	-	0.0%	583,200.00
<b>13</b>	<b>AID AND GRANTS</b>	<b>186,572,187,604.00</b>	<b>25,926,121,490.57</b>	<b>25,926,121,490.57</b>	<b>13.9%</b>	<b>160,646,066,113.43</b>
<b>1301</b>	<b>AID</b>	<b>200,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>200,000,000.00</b>
<b>130101</b>	<b>DOMESTIC AIDS</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000,000.00</b>
13010102	CAPITAL DOMESTIC AIDS	100,000,000.00	-	-	0.0%	100,000,000.00
<b>130102</b>	<b>FOREIGN AIDS</b>	<b>100,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000,000.00</b>
13010202	CAPITAL FOREIGN AIDS	100,000,000.00	-	-	0.0%	100,000,000.00
<b>1302</b>	<b>GRANTS</b>	<b>186,572,187,604.00</b>	<b>25,926,121,490.57</b>	<b>25,926,121,490.57</b>	<b>13.9%</b>	<b>160,646,066,113.43</b>
<b>130201</b>	<b>DOMESTIC GRANTS</b>	<b>177,075,175,270.77</b>	<b>25,926,121,490.57</b>	<b>25,926,121,490.57</b>	<b>14.6%</b>	<b>151,149,053,780.20</b>
13020102	CAPITAL DOMESTIC GRANTS FROM FGN	28,962,206,294.36	1,876,121,490.57	1,876,121,490.57	6.5%	27,086,084,803.79
13020103	CURRENT GRANT FROM LGAs	1,219,000,000.00	-	-	0.0%	1,219,000,000.00
13020104	CAPITAL GRANT FROM LGAs	44,128,398,609.98	15,550,000,000.00	15,550,000,000.00	35.2%	28,578,398,609.98
13020106	CAPITAL GRANTS FROM OTHER SOURCES	102,765,570,366.43	8,500,000,000.00	8,500,000,000.00	8.3%	94,265,570,366.43
<b>130202</b>	<b>FOREIGN GRANTS</b>	<b>9,497,012,333.23</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>9,497,012,333.23</b>
13020202	CAPITAL FOREIGN GRANTS	9,497,012,333.23	-	-	0.0%	9,497,012,333.23
<b>14</b>	<b>CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS</b>	<b>140,420,523,023.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>140,420,523,023.00</b>
<b>1403</b>	<b>LOANS/ BORROWINGS RECEIPT</b>	<b>87,420,523,023.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>87,420,523,023.00</b>
<b>140301</b>	<b>DOMESTIC LOANS/ BORROWINGS RECEIPT</b>	<b>2,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,000,000,000.00</b>
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
<b>140302</b>	<b>INTERNATIONAL LOANS/ BORROWINGS RECEIPT</b>	<b>85,420,523,023.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>85,420,523,023.00</b>
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	75,420,523,023.00	-	-	0.0%	75,420,523,023.00
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
<b>1407</b>	<b>EXTRAORDINARY ITEMS</b>	<b>53,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>53,000,000,000.00</b>
<b>140701</b>	<b>EXTRAORDINARY ITEMS</b>	<b>53,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>53,000,000,000.00</b>
14070101	EXTRAORDINARY ITEMS	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
14070102	UNSPECIFIED REVENUE	49,000,000,000.00	-	-	0.0%	49,000,000,000.00

## 2.C Expenditure by Administrative Classification

**Table 4: Total Expenditure by Administrative Classification**

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>1,477,829,666,130.71</b>	<b>159,887,461,577.88</b>	<b>159,887,461,577.88</b>	<b>10.8%</b>	<b>1,317,942,204,552.83</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>170,290,149,758.80</b>	<b>12,994,955,008.71</b>	<b>12,994,955,008.71</b>	<b>7.6%</b>	<b>157,295,194,750.09</b>
<b>01110000000</b>	<b>Government House</b>	<b>91,174,783,144.45</b>	<b>9,920,605,511.17</b>	<b>9,920,605,511.17</b>	<b>10.9%</b>	<b>81,254,177,633.28</b>
011100100100	Government House	39,513,847,600.00	762,676,422.89	762,676,422.89	1.9%	38,751,171,177.11
011100200100	Media and Publicity	1,850,000,000.00	532,877,500.00	532,877,500.00	28.8%	1,317,122,500.00
011100100200	Deputy Governor's Office	1,972,275,000.00	4,485,452,751.63	4,485,452,751.63	227.4%	- 2,513,177,751.63
011100800100	Kano State Emergency Relief & Rehabilitation Board	1,500,001,500.00	40,356,041.35	40,356,041.35	2.7%	1,459,645,458.65
011100900100	Guidance and Counselling Board	228,703,514.22	5,802,811.26	5,802,811.26	2.5%	222,900,702.96
011101100100	Public Complaint & Anti-Corruption Commission	1,450,675,000.00	63,523,822.62	63,523,822.62	4.4%	1,387,151,177.38
011101300100	Council Affairs Directorate	868,940,000.00	-	-	0.0%	868,940,000.00
011101400100	Community Re-orientation Council	2,508,634,000.00	-	-	0.0%	2,508,634,000.00
011103700100	Pilgrim Welfare Board	4,536,488,327.23	13,058,497.76	13,058,497.76	0.3%	4,523,429,829.47
011105700100	Research & Documentation Directorate	908,574,000.00	-	-	0.0%	908,574,000.00
011105800100	Protocol Directorate	9,208,825,000.00	1,141,391,413.90	1,141,391,413.90	12.4%	8,067,433,586.10
011105900100	Servicom Directorate	145,600,000.00	-	-	0.0%	145,600,000.00
011106000100	Kano state Liaison Office - Abuja	24,938,000.00	-	-	0.0%	24,938,000.00
011106000200	Kano state Liaison Office - Lagos	4,526,000.00	-	-	0.0%	4,526,000.00
011106000300	Kano state Liaison Office - Kaduna	9,250,000.00	-	-	0.0%	9,250,000.00
011106400100	Kano State Bureau of Statistics	741,393,203.00	12,255,603.59	12,255,603.59	1.7%	729,137,599.41
011105600100	Special Duties Directorate	1,377,542,000.00	-	-	0.0%	1,377,542,000.00
011105500100	Special Services Directorate	20,545,977,000.00	1,856,427,644.47	1,856,427,644.47	9.0%	18,689,549,355.53
011106100100	Kano State Cooperate Security Directorate	3,778,593,000.00	1,006,783,001.70	1,006,783,001.70	26.6%	2,771,809,998.30
<b>01120000000</b>	<b>House of Assembly</b>	<b>14,391,553,843.15</b>	<b>324,339,617.76</b>	<b>324,339,617.76</b>	<b>2.3%</b>	<b>14,067,214,225.39</b>
011200300100	House of Assembly	12,620,542,843.15	323,895,397.95	323,895,397.95	2.6%	12,296,647,445.20
011200300200	Office of RT Hon Speakers Office	358,915,000.00	-	-	0.0%	358,915,000.00
011200300300	Office of RT Hon Deputy Speakers Office	200,000,000.00	-	-	0.0%	200,000,000.00
011200300400	Office of the Majority Leader	200,000,000.00	-	-	0.0%	200,000,000.00
011200300500	Office of the Minority Leader	100,000,000.00	-	-	0.0%	100,000,000.00
011200300600	Public Account Committee	216,046,000.00	444,219.81	444,219.81	0.2%	215,601,780.19
011200300700	Office of the Deputy Majority Leader	100,000,000.00	-	-	0.0%	100,000,000.00
011200300800	Office of the Majority Whip	100,000,000.00	-	-	0.0%	100,000,000.00
011200300900	Office of the Minority Whip	100,000,000.00	-	-	0.0%	100,000,000.00
011200301000	Office of the Chief Whip	150,000,000.00	-	-	0.0%	150,000,000.00
011200400100	Assembly Service Commission	246,050,000.00	-	-	0.0%	246,050,000.00
<b>01610000000</b>	<b>Office of Secretary to State Government</b>	<b>22,078,327,720.00</b>	<b>1,577,291,045.60</b>	<b>1,577,291,045.60</b>	<b>7.1%</b>	<b>20,501,036,674.40</b>
016100200100	Admin & General Services Directorate	8,376,616,720.00	764,347,835.97	764,347,835.97	9.1%	7,612,268,884.03
016100300100	Research Evaluation & Political Affairs Directorate	13,701,711,000.00	812,943,209.63	812,943,209.63	5.9%	12,888,767,790.37
<b>01230000000</b>	<b>Min. of Information &amp; Internal Affairs</b>	<b>10,763,877,854.96</b>	<b>223,667,479.83</b>	<b>223,667,479.83</b>	<b>2.1%</b>	<b>10,540,210,375.13</b>
012300100100	Min. of Information & Internal Affairs	4,208,344,953.00	96,422,607.38	96,422,607.38	2.3%	4,111,922,345.62
012300200100	Abubakar Rimi Television Corporation	2,128,519,277.96	44,870,931.87	44,870,931.87	2.1%	2,083,648,346.09
012300300100	Kano State Radio Corporation	937,154,624.00	51,291,868.06	51,291,868.06	5.5%	885,862,755.94
012300400100	Government Printing Press	2,326,161,000.00	22,206,342.77	22,206,342.77	1.0%	2,303,954,657.23
012300500100	Triumph Publishing Company	471,623,000.00	-	-	0.0%	471,623,000.00
012300700100	Kano State Censorship Board	692,075,000.00	8,875,729.75	8,875,729.75	1.3%	683,199,270.25
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>10,065,023,000.00</b>	<b>706,733,527.19</b>	<b>706,733,527.19</b>	<b>7.0%</b>	<b>9,358,289,472.81</b>
012500100100	Office of the Head of Civil Service	1,636,801,000.00	-	-	0.0%	1,636,801,000.00
012500200100	Establishment Directorate	4,159,494,000.00	690,733,384.07	690,733,384.07	16.6%	3,468,760,615.93
012500300100	Human Resources and Service Improvement Directorate	62,900,000.00	-	-	0.0%	62,900,000.00
012500400100	Salary and wages Directorate	18,000,000.00	-	-	0.0%	18,000,000.00
012500800100	Pension Fund Trustees	4,056,052,000.00	12,819,369.44	12,819,369.44	0.3%	4,043,232,630.56
012501000100	Kano State Computer Centre	131,776,000.00	3,180,773.67	3,180,773.67	2.4%	128,595,226.33

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>1,020,883,665.74</b>	<b>99,855,257.89</b>	<b>99,855,257.89</b>	<b>9.8%</b>	<b>921,028,407.85</b>
014000100100	Office of the Auditor General (State)	621,592,665.74	54,442,292.44	54,442,292.44	8.8%	567,150,373.30
014000200100	Local Government Audit	399,291,000.00	45,412,965.45	45,412,965.45	11.4%	353,878,034.55
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>303,944,000.00</b>	<b>7,370,472.96</b>	<b>7,370,472.96</b>	<b>2.4%</b>	<b>296,573,527.04</b>
014700100100	Civil Service Commission	303,944,000.00	7,370,472.96	7,370,472.96	2.4%	296,573,527.04
<b>01480000000</b>	<b>Kano State Ind. Elect. Comm.</b>	<b>286,744,000.00</b>	<b>4,326,559.15</b>	<b>4,326,559.15</b>	<b>1.5%</b>	<b>282,417,440.85</b>
014800100100	Kano State Ind. Elect. Comm.	286,744,000.00	4,326,559.15	4,326,559.15	1.5%	282,417,440.85
<b>01700000000</b>	<b>Ministry for Special Duties</b>	<b>2,754,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,754,000,000.00</b>
017000100100	Ministry for Special Duties	2,754,000,000.00	-	-	0.0%	2,754,000,000.00
<b>01770000000</b>	<b>Ministry of Religious Affairs</b>	<b>8,336,872,530.50</b>	<b>110,853,181.45</b>	<b>110,853,181.45</b>	<b>1.3%</b>	<b>8,226,019,349.05</b>
017700100100	Ministry of Religious Affairs	1,499,910,000.00	-	-	0.0%	1,499,910,000.00
017700200100	Kano State Zakkat Commission	445,982,530.50	1,181,582.27	1,181,582.27	0.3%	444,800,948.23
017700300100	Kano State Hisbah Commission	3,185,561,000.00	85,180,863.43	85,180,863.43	2.7%	3,100,380,136.57
017700400100	Kano Sharia Commission	3,084,419,000.00	24,490,735.75	24,490,735.75	0.8%	3,059,928,264.25
017700500100	Kano State Agency for Evacuation & Repatriation of Street Beggars	121,000,000.00	-	-	0.0%	121,000,000.00
<b>01800000000</b>	<b>Ministry of Public Procurement Project Monitoring and Evaluation</b>	<b>1,125,890,000.00</b>	<b>19,912,355.72</b>	<b>19,912,355.72</b>	<b>1.8%</b>	<b>1,105,977,644.28</b>
018000100100	Ministry of Public Procurement Project Monitoring and Evaluation	1,125,890,000.00	19,912,355.72	19,912,355.72	1.8%	1,105,977,644.28
<b>01240000000</b>	<b>Ministry of Internal Security &amp; Special Services</b>	<b>7,988,250,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,988,250,000.00</b>
012400100100	Ministry of Internal Security & Special Services	7,988,250,000.00	-	-	0.0%	7,988,250,000.00
<b>02000000000</b>	<b>Economic Sector</b>	<b>609,406,306,965.42</b>	<b>66,168,712,652.78</b>	<b>66,168,712,652.78</b>	<b>10.9%</b>	<b>543,237,594,312.65</b>
<b>02150000000</b>	<b>Ministry of Agric. &amp; Natural Resources</b>	<b>18,027,282,666.04</b>	<b>1,003,797,558.12</b>	<b>1,003,797,558.12</b>	<b>5.6%</b>	<b>17,023,485,107.92</b>
021500100100	Ministry of Agric. & Natural Resources	9,458,195,020.34	510,987,595.29	510,987,595.29	5.4%	8,947,207,425.05
021511400100	KNARDA	6,484,227,645.70	480,169,212.92	480,169,212.92	7.4%	6,004,058,432.78
021511600100	KASCO	2,084,860,000.00	12,640,749.90	12,640,749.90	0.6%	2,072,219,250.10
<b>02620000000</b>	<b>Ministry of Livestock</b>	<b>8,335,322,878.54</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,335,322,878.54</b>
026200100100	Ministry of Livestock	8,335,322,878.54	-	-	0.0%	8,335,322,878.54
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>50,016,182,997.12</b>	<b>6,052,968,404.80</b>	<b>6,052,968,404.80</b>	<b>12.1%</b>	<b>43,963,214,592.32</b>
022000100100	Ministry of Finance	7,735,506,000.00	226,055,435.76	226,055,435.76	2.9%	7,509,450,564.24
022000700100	Office of the Accountant General	29,356,317,963.44	5,706,151,140.46	5,706,151,140.46	19.4%	23,650,166,822.98
022001300100	Debt Management	977,118,073.51	-	-	0.0%	977,118,073.51
022000800100	Kano State Internal Revenue Services	7,509,236,000.00	120,761,828.58	120,761,828.58	1.6%	7,388,474,171.42
022000900100	Kano State Investment Promotion Agency	3,975,560,000.00	-	-	0.0%	3,975,560,000.00
022001200100	Kano State Investment & Properties	462,444,960.17	-	-	0.0%	462,444,960.17
<b>02220000000</b>	<b>Ministry of Commerce &amp; Investment</b>	<b>14,049,308,908.91</b>	<b>106,353,873.84</b>	<b>106,353,873.84</b>	<b>0.8%</b>	<b>13,942,955,035.06</b>
022200100100	Ministry of Commerce & Investment	6,572,141,000.00	91,290,486.99	91,290,486.99	1.4%	6,480,850,513.01
022200200100	Kantin Kwari Market	507,370,087.20	-	-	0.0%	507,370,087.20
022200300100	Kano state Consumer Protection Agency	1,059,000,000.00	-	-	0.0%	1,059,000,000.00
022200400100	Abubakar Rimi Market	333,950,000.00	-	-	0.0%	333,950,000.00
022200500100	Tourism Management Board	1,981,512,000.00	15,063,386.85	15,063,386.85	0.8%	1,966,448,613.15
022200600100	Cottage Trade and Street Hawking	2,719,425,821.71	-	-	0.0%	2,719,425,821.71
022200800100	Kano State and Medium Enterprises Development Agency (KASMEDA)	875,910,000.00	-	-	0.0%	875,910,000.00
<b>02280000000</b>	<b>Ministry for Science Technology &amp; Innovation</b>	<b>9,784,124,711.03</b>	<b>231,287,632.31</b>	<b>231,287,632.31</b>	<b>2.4%</b>	<b>9,552,837,078.72</b>
022800100100	Ministry for Science Technology & Innovation	7,701,633,464.76	31,587,632.31	31,587,632.31	0.4%	7,670,045,832.45
022800200100	Kano State Data Centre	896,615,651.47	-	-	0.0%	896,615,651.47
022800300100	Kano State ICT Park	6,066,604.80	-	-	0.0%	6,066,604.80
022800400100	Kano State Information Technology Development Agency (KASITDA)	690,830,000.00	-	-	0.0%	690,830,000.00
022800500100	Kano State Institute for information Technology Kura	488,978,990.00	199,700,000.00	199,700,000.00	40.8%	289,278,990.00
<b>02340000000</b>	<b>Ministry of Works</b>	<b>187,317,840,631.10</b>	<b>38,491,742,275.70</b>	<b>38,491,742,275.70</b>	<b>20.5%</b>	<b>148,826,098,355.40</b>
023400100100	Ministry of Works	182,923,270,631.10	37,859,618,782.72	37,859,618,782.72	20.7%	145,063,651,848.37
023400400100	Kano State Road Maintenance Agency (KARMA)	2,029,010,000.00	251,433,068.50	251,433,068.50	12.4%	1,777,576,931.50
023403900100	Kano State Fire Service	2,365,560,000.00	380,690,424.47	380,690,424.47	16.1%	1,984,869,575.53
<b>02360000000</b>	<b>Ministry of Tourism &amp; Culture</b>	<b>2,840,260,000.00</b>	<b>117,965,635.52</b>	<b>117,965,635.52</b>	<b>4.2%</b>	<b>2,722,294,364.48</b>
023600100100	Ministry of Tourism & Culture	1,356,100,000.00	-	-	0.0%	1,356,100,000.00
023600300100	History & Culture Bureau	1,067,098,000.00	67,740,936.81	67,740,936.81	6.3%	999,357,063.19
023605400100	Zoological & Wild Life Mgt. Agency	417,062,000.00	50,224,698.71	50,224,698.71	12.0%	366,837,301.29

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>02380000000</b>	<b>Ministry of Planning &amp; Budget</b>	<b>28,096,982,877.56</b>	<b>31,835,818.70</b>	<b>31,835,818.70</b>	<b>0.1%</b>	<b>28,065,147,058.86</b>
023800100100	Ministry of Planning & Budget	28,096,982,877.56	31,835,818.70	31,835,818.70	0.1%	28,065,147,058.86
<b>02530000000</b>	<b>MINISTRY OF HOUSING DEVELOPMENT</b>	<b>78,780,094,927.64</b>	<b>2,132,185,566.31</b>	<b>2,132,185,566.31</b>	<b>2.7%</b>	<b>76,647,909,361.33</b>
025300100100	Ministry of Housing Development	71,824,455,475.25	2,132,185,566.31	2,132,185,566.31	3.0%	69,692,269,908.94
025300200100	Housing Corporation	6,955,639,452.39	-	-	0.0%	6,955,639,452.39
<b>02520000000</b>	<b>Ministry of Water Resources</b>	<b>32,546,713,225.00</b>	<b>233,462,992.56</b>	<b>233,462,992.56</b>	<b>0.7%</b>	<b>32,313,250,232.44</b>
025200100100	Ministry of Water Resources	20,230,985,000.00	233,462,992.56	233,462,992.56	1.2%	19,997,522,007.44
025210100100	Kano State Water Board	10,919,978,225.00	-	-	0.0%	10,919,978,225.00
025210600100	WRECA	1,395,750,000.00	-	-	0.0%	1,395,750,000.00
<b>02600000000</b>	<b>Ministry of Land and Physical Planning</b>	<b>84,624,802,538.19</b>	<b>11,668,820,733.08</b>	<b>11,668,820,733.08</b>	<b>13.8%</b>	<b>72,955,981,805.10</b>
026000100100	Ministry of Land and Physical Planning	75,040,174,000.00	11,608,363,579.84	11,608,363,579.84	15.5%	63,431,810,420.16
026005600100	Kano State Geography Information System Department (KANGIS)	2,426,546,380.00	-	-	0.0%	2,426,546,380.00
026005800100	Kano State Urban Planning & Development Authority	6,578,082,158.19	60,457,153.24	60,457,153.24	0.9%	6,517,625,004.94
026005900100	Kano State Signage & Advertisement Agency (KASA)	580,000,000.00	-	-	0.0%	580,000,000.00
<b>02630000000</b>	<b>Ministry of Rural &amp; Community Development</b>	<b>31,832,259,498.77</b>	<b>105,104,001.99</b>	<b>105,104,001.99</b>	<b>0.3%</b>	<b>31,727,155,496.78</b>
026300100100	Ministry of Rural & Community Development	17,580,112,307.92	31,854,994.39	31,854,994.39	0.2%	17,548,257,313.53
026300300100	Rural Electrification Board	2,560,720,155.60	30,557,464.00	30,557,464.00	1.2%	2,530,162,691.60
026300400100	KANO RURAL ACCESS ROAD AGENCY (KARARA)	8,319,400,000.00	33,358,062.92	33,358,062.92	0.4%	8,286,041,937.08
026300700100	RUWASA	3,372,027,035.25	9,333,480.68	9,333,480.68	0.3%	3,362,693,554.57
<b>02290000000</b>	<b>Ministry of Transport</b>	<b>14,200,672,000.00</b>	<b>2,688,442,751.89</b>	<b>2,688,442,751.89</b>	<b>18.9%</b>	<b>11,512,229,248.11</b>
022900100100	Ministry of Transport	7,426,400,000.00	1,854,375,100.00	1,854,375,100.00	25.0%	5,572,024,900.00
022900300100	Kano State Transport Authority	1,321,000,000.00	-	-	0.0%	1,321,000,000.00
022900400100	Kano State Road Transport Agency (KAROTA)	5,050,022,000.00	834,067,651.89	834,067,651.89	16.5%	4,215,954,348.11
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	360,750,000.00	-	-	0.0%	360,750,000.00
022900600100	Kano State Permissible Weight and Weight Bridges	42,500,000.00	-	-	0.0%	42,500,000.00
<b>02330000000</b>	<b>Ministry of Solid &amp; Mineral Resources</b>	<b>4,393,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,393,000,000.00</b>
023300100100	Ministry of Solid & Mineral Resources	4,393,000,000.00	-	-	0.0%	4,393,000,000.00
<b>02310000000</b>	<b>Ministry of Power and Renewable Energy</b>	<b>44,561,459,105.54</b>	<b>3,304,745,407.96</b>	<b>3,304,745,407.96</b>	<b>7.4%</b>	<b>41,256,713,697.58</b>
023100100100	Ministry of Power and Renewable Energy	44,541,459,105.54	3,300,245,407.96	3,300,245,407.96	7.4%	41,241,213,697.58
023100200100	Kano State Hydro-Electrical Development Company	20,000,000.00	4,500,000.00	4,500,000.00	22.5%	15,500,000.00
<b>03000000000</b>	<b>Law and Justice Sector</b>	<b>24,102,241,965.32</b>	<b>164,933,681.75</b>	<b>164,933,681.75</b>	<b>0.7%</b>	<b>23,937,308,283.57</b>
<b>03180000000</b>	<b>Judicial Service Commission</b>	<b>18,336,922,750.72</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>18,336,922,750.72</b>
031801100100	Judicial Service Commission	836,164,600.31	-	-	0.0%	836,164,600.31
031805100100	High Court of Justice	9,287,726,000.00	-	-	0.0%	9,287,726,000.00
031806100100	Multi-Door Court House	1,241,534,000.00	-	-	0.0%	1,241,534,000.00
031805300100	Sharia Court of Appeal	6,971,498,150.41	-	-	0.0%	6,971,498,150.41
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>5,765,319,214.60</b>	<b>164,933,681.75</b>	<b>164,933,681.75</b>	<b>2.9%</b>	<b>5,600,385,532.85</b>
032600100100	Ministry of Justice	4,823,046,214.60	159,356,401.54	159,356,401.54	3.3%	4,663,689,813.06
032600200100	Law Reform Commission	930,273,000.00	5,577,280.21	5,577,280.21	0.6%	924,695,719.79
032600300100	Justice Sector Reform Team	12,000,000.00	-	-	0.0%	12,000,000.00
<b>05000000000</b>	<b>Social Services Sector</b>	<b>674,030,967,441.16</b>	<b>80,558,860,234.64</b>	<b>80,558,860,234.64</b>	<b>12.0%</b>	<b>593,472,107,206.53</b>
<b>05130000000</b>	<b>Ministry of Youths and Sports</b>	<b>8,333,740,400.00</b>	<b>247,563,483.51</b>	<b>247,563,483.51</b>	<b>3.0%</b>	<b>8,086,176,916.49</b>
051300100100	Ministry of Youths and Sports	4,494,227,400.00	-	-	0.0%	4,494,227,400.00
051305100100	Kano State Youth Development Directorate	1,323,836,000.00	13,983,414.60	13,983,414.60	1.1%	1,309,852,585.40
051305500100	Kano State Sports Commission	1,041,555,000.00	67,154,928.11	67,154,928.11	6.4%	974,400,071.89
051305600100	Kano Pillars Football Club	1,474,122,000.00	166,425,140.80	166,425,140.80	11.3%	1,307,696,859.20
<b>05140000000</b>	<b>Ministry of Women Affairs Children &amp; Disable</b>	<b>4,860,875,000.00</b>	<b>50,102,474.57</b>	<b>50,102,474.57</b>	<b>1.0%</b>	<b>4,810,772,525.43</b>
051400100100	Ministry of Women Affairs Children & Disable	4,860,875,000.00	50,102,474.57	50,102,474.57	1.0%	4,810,772,525.43

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>051700000000</b>	<b>Ministry of Education</b>	<b>322,432,698,493.96</b>	<b>54,995,456,971.40</b>	<b>54,995,456,971.40</b>	<b>17.1%</b>	<b>267,437,241,522.56</b>
051700100100	Ministry of Education	153,594,389,226.14	35,896,073,583.31	35,896,073,583.31	23.4%	117,698,315,642.84
051700300100	SUBEB	24,759,093,244.49	8,287,304,222.32	8,287,304,222.32	33.5%	16,471,789,022.17
051700400100	Kano State Educational Development Support	29,820,000,000.00	-	-	0.0%	29,820,000,000.00
051700800100	Kano State library Board	1,066,996,297.48	50,478,193.54	50,478,193.54	4.7%	1,016,518,103.94
051701000100	Kano State Agency for Mass Education	2,185,542,559.34	142,001,316.60	142,001,316.60	6.5%	2,043,541,242.74
051701500100	Science & Technical Schools Board	30,319,459,990.28	2,030,227,836.17	2,030,227,836.17	6.7%	28,289,232,154.11
051701600100	Kano State Private And Voluntary Inst Board	143,518,332.70	-	-	0.0%	143,518,332.70
051702600100	Kano State Senior Secondary Schools Mgt. Board	79,416,695,060.14	8,565,766,253.61	8,565,766,253.61	10.8%	70,850,928,806.53
051702700100	Kano State Islamic & Qur'anic School Board	1,127,003,783.39	23,605,565.85	23,605,565.85	2.1%	1,103,398,217.54
<b>056900000000</b>	<b>Ministry for Higher Education</b>	<b>100,185,366,032.08</b>	<b>3,913,422,981.95</b>	<b>3,913,422,981.95</b>	<b>3.9%</b>	<b>96,271,943,050.13</b>
056900100100	Ministry for Higher Education	8,210,982,000.00	6,631,723.62	6,631,723.62	0.1%	8,204,350,276.38
056900200100	Kano State College of Education & Preliminary Studies	4,711,045,000.00	403,610,907.51	403,610,907.51	8.6%	4,307,434,092.49
056900300100	RMK College of Basic & Remedial Studies T/Wada	3,934,337,000.00	179,253,030.98	179,253,030.98	4.6%	3,755,083,969.02
056901800100	Kano State Polytechnic	7,572,362,602.33	1,130,478,112.60	1,130,478,112.60	14.9%	6,441,884,489.73
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano	12,233,384,092.00	-	-	0.0%	12,233,384,092.00
056902800100	NorthWest University Kano	17,501,759,911.97	-	-	0.0%	17,501,759,911.97
056902900100	Aminu Kano College of Islamic & Legal Studies Kano	4,669,322,906.60	697,857,184.67	697,857,184.67	14.9%	3,971,465,721.93
056903000100	Audu Bako College of Agriculture Danbatta	2,339,481,132.11	274,818,656.57	274,818,656.57	11.7%	2,064,662,475.54
056903100100	Sa'adatu Rimi College of Education Kano	9,061,388,000.00	1,146,002,203.90	1,146,002,203.90	12.6%	7,915,385,796.10
056903200100	Kano State Hospitality and Tourism Academy Daula Hotel	36,120,000.00	-	-	0.0%	36,120,000.00
056903400100	Kano Fisheries Academy Bagauda Bebeji	147,002,035.00	-	-	0.0%	147,002,035.00
056903500100	Kano Poultry Academy Tukui Makoda	109,500,000.00	-	-	0.0%	109,500,000.00
056903600100	Kano State Farm Mechanization Academy Kadawa Garun Mallam	311,522,425.00	-	-	0.0%	311,522,425.00
056903700100	Kano State Corporate Security Training Academy Gabasawa	12,700,000.00	-	-	0.0%	12,700,000.00
056903900100	Kano Film Academy	315,276,710.00	-	-	0.0%	315,276,710.00
056904000100	Kano Sport Academy Karfi	73,400,000.00	-	-	0.0%	73,400,000.00
056904100100	Kano State Driving Academy	101,700,000.00	-	-	0.0%	101,700,000.00
056904200100	Kano State Irrigation Training Academy Kadawa	10,400,790.00	-	-	0.0%	10,400,790.00
056904300100	Kano State Entrepreneurship Development Academy Dawakin Tofa	215,010,990.00	-	-	0.0%	215,010,990.00
056904400100	Kano State Horticulture Academy Bagauda	24,800,000.00	-	-	0.0%	24,800,000.00
056904500100	Kano State Livestock Academy Bagauda	429,215,405.00	-	-	0.0%	429,215,405.00
056904600100	Kano State Development Journalism Academy Tarauni	17,570,000.00	-	-	0.0%	17,570,000.00
056904800100	Kano State Scholarship Board	24,337,454,613.18	10,199,638.60	10,199,638.60	0.0%	24,327,254,974.57
056904900100	School of Aquisition Centre Kano	105,460,000.00	-	-	0.0%	105,460,000.00
056905000100	Yusuf Maitama Sule College of Education & Advance Studies Ghari	3,704,170,418.90	64,571,523.49	64,571,523.49	1.7%	3,639,598,895.41
<b>052100000000</b>	<b>Ministry of Health</b>	<b>214,839,309,263.70</b>	<b>20,331,353,091.02</b>	<b>20,331,353,091.02</b>	<b>9.5%</b>	<b>194,507,956,172.68</b>
052100100100	Ministry of Health	102,557,010,962.09	11,069,431,874.55	11,069,431,874.55	10.8%	91,487,579,087.54
052100300100	H.M.B. ( HQ and Zones)	68,085,505,349.37	5,911,486,443.99	5,911,486,443.99	8.7%	62,174,018,905.38
052100300200	Muhammadu Abdulahi Wase Specialist Hospital (Zone 7 MAWSH)	2,655,140,488.95	-	-	0.0%	2,655,140,488.95
052100400100	College of Nursing & Mid-Wifery Board	246,350,000.00	-	-	0.0%	246,350,000.00
052100400200	School of Nursing Kano	34,800,000.00	-	-	0.0%	34,800,000.00
052100400300	School of Basic Mid Wifery Kano	32,000,000.00	-	-	0.0%	32,000,000.00
052100400400	School of Basic Mid Wifery Dambatta	30,800,000.00	-	-	0.0%	30,800,000.00
052100400600	School of Nursing Madobi	31,050,000.00	-	-	0.0%	31,050,000.00
052100400700	School of Post Basic Anesthesia	16,600,000.00	-	-	0.0%	16,600,000.00
052100400800	School of Basic Mid Wifery Gwarzo	26,900,000.00	-	-	0.0%	26,900,000.00
052101000100	KANO STATE COLLEGE OF HEALTH SCIENCE & TECHNOLOGY HEAD C	17,369,000.00	-	-	0.0%	17,369,000.00
052102000100	School of Hygiene	6,250,000.00	-	-	0.0%	6,250,000.00
052103000100	School of Health Technology Bebeji	42,500,000.00	-	-	0.0%	42,500,000.00
052104000100	School of Health Technology Kano	1,157,855,871.00	-	-	0.0%	1,157,855,871.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	15,618,364,748.29	3,350,434,772.48	3,350,434,772.48	21.5%	12,267,929,975.81
052100600100	State Agency for Control of Aids	1,300,881,920.00	-	-	0.0%	1,300,881,920.00
052100800100	KANO STATE CONTRIBUTORY HEALTH MANAGEMENT AGENCY (KCHM)	8,761,500,000.00	-	-	0.0%	8,761,500,000.00
052100900100	KHETFUND	7,391,594,170.00	-	-	0.0%	7,391,594,170.00
052101100100	Private Health Institutions Management Agency	674,500,000.00	-	-	0.0%	674,500,000.00
052101300100	Drugs Management & Consumable Supply Agency (D.M.A)	3,057,727,896.00	-	-	0.0%	3,057,727,896.00
052101400100	Kano State Centre For Dsesase Control & Prevention	3,094,608,858.00	-	-	0.0%	3,094,608,858.00
<b>053500000000</b>	<b>Ministry of Environment &amp; Climate Change</b>	<b>18,375,368,204.66</b>	<b>968,582,289.19</b>	<b>968,582,289.19</b>	<b>5.3%</b>	<b>17,406,785,915.47</b>
053500100100	Ministry of Environment & Climate Change	8,718,031,844.66	829,427,363.36	829,427,363.36	9.5%	7,888,604,481.30
053500200100	Refuse Management & Sanitation Board (REMASAB)	5,203,100,000.00	50,230,582.62	50,230,582.62	1.0%	5,152,869,417.38
053500300100	Kano State Afforestation Project (KNAP)	699,716,000.00	85,746,134.94	85,746,134.94	12.3%	613,969,865.06
053500500100	Kano State Sustainable Projects	993,986,000.00	3,178,208.27	3,178,208.27	0.3%	990,807,791.73
053500600100	Kano Water Shed and Climate Change Management Agency (KN-VE)	2,760,534,360.00	-	-	0.0%	2,760,534,360.00
<b>055100000000</b>	<b>Ministry for Local Government</b>	<b>1,063,703,000.00</b>	<b>51,876,594.07</b>	<b>51,876,594.07</b>	<b>4.9%</b>	<b>1,011,826,405.93</b>
055100100100	Ministry for Local Government	667,030,000.00	50,839,722.20	50,839,722.20	7.6%	616,190,277.80
055100200100	Chieftancy Affairs	53,823,000.00	1,036,871.87	1,036,871.87	1.9%	52,786,128.13
055100800100	LOCAL GOVERNMENT SERVICE COMMISSION	342,850,000.00	-	-	0.0%	342,850,000.00
<b>055400000000</b>	<b>Ministry of Humanitarian &amp; Poverty Alleviation</b>	<b>3,939,907,046.76</b>	<b>502,348.92</b>	<b>502,348.92</b>	<b>0.0%</b>	<b>3,939,404,697.84</b>
055400100100	Ministry of Humanitarian & Poverty Alleviation	2,184,907,046.76	502,348.92	502,348.92	0.0%	2,184,404,697.84
055400200100	Sodal Protection Agency	1,755,000,000.00	-	-	0.0%	1,755,000,000.00

**Table 5: Personnel Expenditure by Administrative Classification**

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>195,041,577,214.60</b>	<b>27,827,271,952.31</b>	<b>27,827,271,952.31</b>	<b>14.3%</b>	<b>167,214,305,262.29</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>23,635,366,203.00</b>	<b>3,529,965,510.29</b>	<b>3,529,965,510.29</b>	<b>14.9%</b>	<b>20,105,400,692.71</b>
<b>01110000000</b>	<b>Government House</b>	<b>4,542,416,203.00</b>	<b>1,209,046,012.75</b>	<b>1,209,046,012.75</b>	<b>26.6%</b>	<b>3,333,370,190.25</b>
01110010010	Government House	170,002,000.00	36,306,435.47	36,306,435.47	21.4%	133,695,564.53
01110010020	Deputy Governor's Office	55,903,000.00	14,792,751.63	14,792,751.63	26.5%	41,110,248.37
01110080010	Kano State Emergency Relief & Rehabilitation Board	214,003,000.00	40,356,041.35	40,356,041.35	18.9%	173,646,958.65
01110090010	Guidance and Counselling Board	26,153,000.00	5,802,811.26	5,802,811.26	22.2%	20,350,188.74
01110110010	Public Complaint & Anti-Corruption Commission	250,610,000.00	63,523,822.62	63,523,822.62	25.3%	187,086,177.38
01110370010	Pilgrim Welfare Board	88,975,000.00	13,058,497.76	13,058,497.76	14.7%	75,916,502.24
01110580010	Protocol Directorate	31,119,000.00	7,485,402.90	7,485,402.90	24.1%	23,633,597.10
01110640010	Kano State Bureau of Statistics	145,619,203.00	12,255,603.59	12,255,603.59	8.4%	133,363,599.41
01110550010	Special Services Directorate	40,339,000.00	8,681,644.47	8,681,644.47	21.5%	31,657,355.53
01110610010	Kano State Cooperate Security Directorate	3,519,693,000.00	1,006,783,001.70	1,006,783,001.70	28.6%	2,512,909,998.30
<b>01120000000</b>	<b>House of Assembly</b>	<b>1,368,269,000.00</b>	<b>324,339,617.76</b>	<b>324,339,617.76</b>	<b>23.7%</b>	<b>1,043,929,382.24</b>
01120030010	House of Assembly	1,367,048,000.00	323,895,397.95	323,895,397.95	23.7%	1,043,152,602.05
01120030060	Public Account Committee	1,221,000.00	444,219.81	444,219.81	36.4%	776,780.19
<b>01610000000</b>	<b>Office of Secretary to State Government</b>	<b>8,216,527,000.00</b>	<b>828,186,045.60</b>	<b>828,186,045.60</b>	<b>10.1%</b>	<b>7,388,340,954.40</b>
01610020010	Admin & General Services Directorate	53,766,000.00	15,242,835.97	15,242,835.97	28.4%	38,523,164.03
01610030010	Research Evaluation & Political Affairs Directorate	8,162,761,000.00	812,943,209.63	812,943,209.63	10.0%	7,349,817,790.37
<b>01230000000</b>	<b>Min. of Information &amp; internal Affairs</b>	<b>1,274,256,000.00</b>	<b>223,667,479.83</b>	<b>223,667,479.83</b>	<b>17.6%</b>	<b>1,050,588,520.17</b>
01230010010	Min. of Information & internal Affairs	589,606,000.00	96,422,607.38	96,422,607.38	16.4%	493,183,392.62
01230020010	Abubakar Rimi Television Corporation	229,135,000.00	44,870,931.87	44,870,931.87	19.6%	184,264,068.13
01230030010	Kano State Radio Corporation	275,869,000.00	51,291,868.06	51,291,868.06	18.6%	224,577,131.94
01230040010	Government Printing Press	115,161,000.00	22,206,342.77	22,206,342.77	19.3%	92,954,657.23
01230050010	Triumph Publishing Company	28,000,000.00	-	-	0.0%	28,000,000.00
01230070010	Kano State Censorship Board	36,485,000.00	8,875,729.75	8,875,729.75	24.3%	27,609,270.25
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>4,229,112,000.00</b>	<b>706,733,527.19</b>	<b>706,733,527.19</b>	<b>16.7%</b>	<b>3,522,378,472.81</b>
01250020010	Establishment Directorate	4,159,494,000.00	690,733,384.07	690,733,384.07	16.6%	3,468,760,615.93
01250080010	Pension Fund Trustees	56,052,000.00	12,819,369.44	12,819,369.44	22.9%	43,232,630.56
01250100010	Kano State Computer Centre	13,566,000.00	3,180,773.67	3,180,773.67	23.4%	10,385,226.33
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>588,670,000.00</b>	<b>99,855,257.89</b>	<b>99,855,257.89</b>	<b>17.0%</b>	<b>488,814,742.11</b>
01400010010	Office of the Auditor General (State)	299,289,000.00	54,442,292.44	54,442,292.44	18.2%	244,846,707.56
01400020010	Local Government Audit	289,381,000.00	45,412,965.45	45,412,965.45	15.7%	243,968,034.55
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>35,244,000.00</b>	<b>7,370,472.96</b>	<b>7,370,472.96</b>	<b>20.9%</b>	<b>27,873,527.04</b>
01470010010	Civil Service Commission	35,244,000.00	7,370,472.96	7,370,472.96	20.9%	27,873,527.04
<b>01480000000</b>	<b>Kano State Ind. Elect. Comm.</b>	<b>26,973,000.00</b>	<b>4,326,559.15</b>	<b>4,326,559.15</b>	<b>16.0%</b>	<b>22,646,440.85</b>
01480010010	Kano State Ind. Elect. Comm.	26,973,000.00	4,326,559.15	4,326,559.15	16.0%	22,646,440.85
<b>01770000000</b>	<b>Ministry of Religious Affairs</b>	<b>763,636,000.00</b>	<b>110,853,181.45</b>	<b>110,853,181.45</b>	<b>14.5%</b>	<b>652,782,818.55</b>
01770020010	Kano State Zakat Commission	6,698,000.00	1,181,582.27	1,181,582.27	17.6%	5,516,417.73
01770030010	Kano State Hisbah Commission	630,326,000.00	85,180,863.43	85,180,863.43	13.5%	545,145,136.57
01770040010	Kano Sharia Commission	126,612,000.00	24,490,735.75	24,490,735.75	19.3%	102,121,264.25
<b>01800000000</b>	<b>Ministry of Public Procurement Project Monitoring and</b>	<b>90,263,000.00</b>	<b>15,587,355.72</b>	<b>15,587,355.72</b>	<b>17.3%</b>	<b>74,675,644.28</b>
01800010010	Ministry of Public Procurement Project Monitoring and	90,263,000.00	15,587,355.72	15,587,355.72	17.3%	74,675,644.28
<b>01240000000</b>	<b>Ministry of Internal Security &amp; Special Services</b>	<b>2,500,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,500,000,000.00</b>
01240010010	Ministry of Internal Security & Special Services	2,500,000,000.00	-	-	0.0%	2,500,000,000.00
<b>02000000000</b>	<b>Economic Sector</b>	<b>18,164,488,623.78</b>	<b>3,217,774,525.40</b>	<b>3,217,774,525.40</b>	<b>17.7%</b>	<b>14,946,714,098.38</b>
<b>02150000000</b>	<b>Ministry of Agric. &amp; Natural Resources</b>	<b>3,985,438,000.00</b>	<b>1,003,797,558.12</b>	<b>1,003,797,558.12</b>	<b>25.2%</b>	<b>2,981,640,441.88</b>
02150010010	Ministry of Agric. & Natural Resources	1,228,545,000.00	510,987,595.29	510,987,595.29	41.6%	717,557,404.71
02151140010	KNARDA	2,672,033,000.00	480,169,212.92	480,169,212.92	18.0%	2,191,863,787.08
02151160010	KASCO	84,860,000.00	12,640,749.90	12,640,749.90	14.9%	72,219,250.10
<b>02620000000</b>	<b>Ministry of Livestock</b>	<b>105,822,878.54</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>105,822,878.54</b>
02620010010	Ministry of Livestock	105,822,878.54	-	-	0.0%	105,822,878.54

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>4,122,529,009.83</b>	<b>226,055,435.76</b>	<b>226,055,435.76</b>	<b>5.5%</b>	<b>3,896,473,574.07</b>
022000100100	Ministry of Finance	1,572,006,000.00	226,055,435.76	226,055,435.76	14.4%	1,345,950,564.24
022000700100	Office of the Accountant General	5,000,000.00	-	-	0.0%	5,000,000.00
022001300100	Debt Management	321,734,073.51	-	-	0.0%	321,734,073.51
022000800100	Kano State Internal Revenue Services	2,086,936,000.00	-	-	0.0%	2,086,936,000.00
022001200100	Kano State Investment & Properties	136,852,936.32	-	-	0.0%	136,852,936.32
<b>02220000000</b>	<b>Ministry of Commerce &amp; Investment</b>	<b>639,493,087.20</b>	<b>106,353,873.84</b>	<b>106,353,873.84</b>	<b>16.6%</b>	<b>533,139,213.36</b>
022200100100	Ministry of Commerce & Investment	501,901,000.00	91,290,486.99	91,290,486.99	18.2%	410,610,513.01
022200200100	Kantin Kwari Market	23,320,087.20	-	-	0.0%	23,320,087.20
022200400100	Abubakar Rimi Market	23,000,000.00	-	-	0.0%	23,000,000.00
022200500100	Tourism Management Board	91,272,000.00	15,063,386.85	15,063,386.85	16.5%	76,208,613.15
<b>02280000000</b>	<b>Ministry for Science Technology &amp; Innovation</b>	<b>104,374,000.00</b>	<b>31,587,632.31</b>	<b>31,587,632.31</b>	<b>30.3%</b>	<b>72,786,367.69</b>
022800100100	Ministry for Science Technology & Innovation	104,374,000.00	31,587,632.31	31,587,632.31	30.3%	72,786,367.69
<b>02340000000</b>	<b>Ministry of Works</b>	<b>2,729,702,000.00</b>	<b>586,760,031.19</b>	<b>586,760,031.19</b>	<b>21.5%</b>	<b>2,142,941,968.81</b>
023400100100	Ministry of Works	1,070,171,000.00	204,430,932.80	204,430,932.80	19.1%	865,740,067.20
023400400100	Kano State Road Maintenance Agency (KARMA)	10,221,000.00	1,638,673.92	1,638,673.92	16.0%	8,582,326.08
023403900100	Kano State Fire Service	1,649,310,000.00	380,690,424.47	380,690,424.47	23.1%	1,268,619,575.53
<b>02360000000</b>	<b>Ministry of Tourism &amp; Culture</b>	<b>547,460,000.00</b>	<b>117,965,635.52</b>	<b>117,965,635.52</b>	<b>21.5%</b>	<b>429,494,364.48</b>
023600300100	History & Culture Bureau	275,448,000.00	67,740,936.81	67,740,936.81	24.6%	207,707,063.19
023605400100	Zoological & Wild Life Mgt. Agency	272,012,000.00	50,224,698.71	50,224,698.71	18.5%	221,787,301.29
<b>02380000000</b>	<b>Ministry of Planning &amp; Budget</b>	<b>138,085,000.00</b>	<b>31,835,818.70</b>	<b>31,835,818.70</b>	<b>23.1%</b>	<b>106,249,181.30</b>
023800100100	Ministry of Planning & Budget	138,085,000.00	31,835,818.70	31,835,818.70	23.1%	106,249,181.30
<b>02530000000</b>	<b>MINISTRY OF HOUSING DEVELOPMENT</b>	<b>334,059,330.64</b>	-	-	<b>0.0%</b>	<b>334,059,330.64</b>
025300100100	Ministry of Housing Development	66,127,878.25	-	-	0.0%	66,127,878.25
025300200100	Housing Corporation	267,931,452.39	-	-	0.0%	267,931,452.39
<b>02520000000</b>	<b>Ministry of Water Resources</b>	<b>1,811,337,000.00</b>	<b>43,251,557.31</b>	<b>43,251,557.31</b>	<b>2.4%</b>	<b>1,768,085,442.69</b>
025200100100	Ministry of Water Resources	269,167,000.00	43,251,557.31	43,251,557.31	16.1%	225,915,442.69
025210100100	Kano State Water Board	1,542,170,000.00	-	-	0.0%	1,542,170,000.00
<b>02600000000</b>	<b>Ministry of Land and Physical Planning</b>	<b>551,820,000.00</b>	<b>159,853,391.69</b>	<b>159,853,391.69</b>	<b>29.0%</b>	<b>391,966,608.31</b>
026000100100	Ministry of Land and Physical Planning	232,328,000.00	99,396,238.45	99,396,238.45	42.8%	132,931,761.55
026005800100	Kano State Urban Planning & Development Authority	319,492,000.00	60,457,153.24	60,457,153.24	18.9%	259,034,846.76
<b>02630000000</b>	<b>Ministry of Rural &amp; Community Development</b>	<b>426,385,000.00</b>	<b>71,745,939.07</b>	<b>71,745,939.07</b>	<b>16.8%</b>	<b>354,639,060.93</b>
026300100100	Ministry of Rural & Community Development	155,400,000.00	31,854,994.39	31,854,994.39	20.5%	123,545,005.61
026300300100	Rural Electrification Board	180,075,000.00	30,557,464.00	30,557,464.00	17.0%	149,517,536.00
026300700100	RUWASA	90,910,000.00	9,333,480.68	9,333,480.68	10.3%	81,576,519.32
<b>02290000000</b>	<b>Ministry of Transport</b>	<b>2,603,022,000.00</b>	<b>834,067,651.89</b>	<b>834,067,651.89</b>	<b>32.0%</b>	<b>1,768,954,348.11</b>
022900300100	Kano State Transport Authority	84,500,000.00	-	-	0.0%	84,500,000.00
022900400100	Kano State Road Transport Agency (KAROTA)	2,518,522,000.00	834,067,651.89	834,067,651.89	33.1%	1,684,454,348.11
<b>02330000000</b>	<b>Ministry of Solid &amp; Mineral Resources</b>	<b>30,500,000.00</b>	-	-	<b>0.0%</b>	<b>30,500,000.00</b>
023300100100	Ministry of Solid & Mineral Resources	30,500,000.00	-	-	0.0%	30,500,000.00
<b>02310000000</b>	<b>Ministry of Power and Renewable Energy</b>	<b>34,461,317.57</b>	<b>4,500,000.00</b>	<b>4,500,000.00</b>	<b>13.1%</b>	<b>29,961,317.57</b>
023100100100	Ministry of Power and Renewable Energy	14,461,317.57	-	-	0.0%	14,461,317.57
023100200100	Kano State Hydro-Electrical Development Company	20,000,000.00	4,500,000.00	4,500,000.00	22.5%	15,500,000.00
<b>03000000000</b>	<b>Law and Justice Sector</b>	<b>9,299,848,214.60</b>	<b>164,933,681.75</b>	<b>164,933,681.75</b>	<b>1.8%</b>	<b>9,134,914,532.85</b>
<b>03180000000</b>	<b>Judicial Service Commission</b>	<b>8,513,624,000.00</b>	-	-	<b>0.0%</b>	<b>8,513,624,000.00</b>
031801100100	Judicial Service Commission	401,636,000.00	-	-	0.0%	401,636,000.00
031805100100	High Court of Justice	3,846,726,000.00	-	-	0.0%	3,846,726,000.00
031806100100	Multi-Door Court House	818,534,000.00	-	-	0.0%	818,534,000.00
031805300100	Sharia Court of Appeal	3,446,728,000.00	-	-	0.0%	3,446,728,000.00
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>786,224,214.60</b>	<b>164,933,681.75</b>	<b>164,933,681.75</b>	<b>21.0%</b>	<b>621,290,532.85</b>
032600100100	Ministry of Justice	754,046,214.60	159,356,401.54	159,356,401.54	21.1%	594,689,813.06
032600200100	Law Reform Commission	32,178,000.00	5,577,280.21	5,577,280.21	17.3%	26,600,719.79
<b>05000000000</b>	<b>Social Services Sector</b>	<b>143,941,874,173.22</b>	<b>20,914,598,234.87</b>	<b>20,914,598,234.87</b>	<b>14.5%</b>	<b>123,027,275,938.35</b>
<b>05130000000</b>	<b>Ministry of Youths and Sports</b>	<b>919,735,000.00</b>	<b>247,563,483.51</b>	<b>247,563,483.51</b>	<b>26.9%</b>	<b>672,171,516.49</b>
051305100100	Kano State Youth Development Directorate	93,436,000.00	13,983,414.60	13,983,414.60	15.0%	79,452,585.40
051305500100	Kano State Sports Commission	397,830,000.00	67,154,928.11	67,154,928.11	16.9%	330,675,071.89
051305600100	Kano Pillars Football Club	428,469,000.00	166,425,140.80	166,425,140.80	38.8%	262,043,859.20

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>05140000000</b>	<b>Ministry of Women Affairs Children &amp; Disable</b>	<b>257,775,000.00</b>	<b>50,102,474.57</b>	<b>50,102,474.57</b>	<b>19.4%</b>	<b>207,672,525.43</b>
051400100100	Ministry of Women Affairs Children & Disable	257,775,000.00	50,102,474.57	50,102,474.57	19.4%	207,672,525.43
<b>05170000000</b>	<b>Ministry of Education</b>	<b>49,598,073,766.46</b>	<b>9,989,685,219.26</b>	<b>9,989,685,219.26</b>	<b>20.1%</b>	<b>39,608,388,547.20</b>
051700100100	Ministry of Education	660,566,000.00	116,589,521.42	116,589,521.42	17.6%	543,976,478.58
051700300100	SUBEB	435,446,000.00	61,016,532.07	61,016,532.07	14.0%	374,429,467.93
051700800100	Kano State library Board	269,492,000.00	50,478,193.54	50,478,193.54	18.7%	219,013,806.46
051701000100	Kano State Agency for Mass Education	723,397,000.00	142,001,316.60	142,001,316.60	19.6%	581,395,683.40
051701500100	Science & Technical Schools Board	7,197,727,569.46	1,030,227,836.17	1,030,227,836.17	14.3%	6,167,499,733.29
051702600100	Kano State Senior Secondary Schools Mgt. Board	40,200,723,197.00	8,565,766,253.61	8,565,766,253.61	21.3%	31,634,956,943.39
051702700100	Kano State Islamic & Qur'anic School Board	110,722,000.00	23,605,565.85	23,605,565.85	21.3%	87,116,434.15
<b>05690000000</b>	<b>Ministry for Higher Education</b>	<b>26,825,628,000.00</b>	<b>3,913,422,981.95</b>	<b>3,913,422,981.95</b>	<b>14.6%</b>	<b>22,912,205,018.05</b>
056900100100	Ministry for Higher Education	29,982,000.00	6,631,723.62	6,631,723.62	22.1%	23,350,276.38
056900200100	Kano State College of Education & Preliminary Studies	2,008,595,000.00	403,610,907.51	403,610,907.51	20.1%	1,604,984,092.49
056900300100	RMK College of Basic & Remedial Studies T/Wada	953,205,000.00	179,253,030.98	179,253,030.98	18.8%	773,951,969.02
056901800100	Kano State Polytechnic	3,713,261,000.00	1,130,478,112.60	1,130,478,112.60	30.4%	2,582,782,887.40
056902100100	Aliko Dangote University of Science & Technology Wud	4,082,486,000.00	-	-	0.0%	4,082,486,000.00
056902800100	NorthWest University Kano	6,404,042,000.00	-	-	0.0%	6,404,042,000.00
056902900100	Aminu Kano College of Islamic & Legal Studies Kano	2,991,657,000.00	697,857,184.67	697,857,184.67	23.3%	2,293,799,815.33
056903000100	Audu Bako College of Agriculture Danbatta	1,414,546,000.00	274,818,656.57	274,818,656.57	19.4%	1,139,727,343.43
056903100100	Sa'adatu Rimi College of Education Kano	4,910,088,000.00	1,146,002,203.90	1,146,002,203.90	23.3%	3,764,085,796.10
056903200100	Kano State Hospitality and Tourism Academy Daula Ho	10,000,000.00	-	-	0.0%	10,000,000.00
056903400100	Kano Fisheries Academy Bagauda Bebeji	10,000,000.00	-	-	0.0%	10,000,000.00
056903500100	Kano Poultry Academy Tukui Makoda	10,000,000.00	-	-	0.0%	10,000,000.00
056903600100	Kano State Farm Mechanization Academy Kadawa Ga	10,000,000.00	-	-	0.0%	10,000,000.00
056903900100	Kano Film Academy	10,000,000.00	-	-	0.0%	10,000,000.00
056904100100	Kano State Driving Academy	10,000,000.00	-	-	0.0%	10,000,000.00
056904300100	Kano State Entrepreneurship Development Academy D	10,000,000.00	-	-	0.0%	10,000,000.00
056904400100	Kano State Horticulture Academy Bagauda	10,000,000.00	-	-	0.0%	10,000,000.00
056904800100	Kano State Scholarship Board	176,105,000.00	10,199,638.60	10,199,638.60	5.8%	165,905,361.40
056905000100	Yusuf Maitama Sule College of Education & Advance S	61,661,000.00	64,571,523.49	64,571,523.49	104.7%	- 2,910,523.49
<b>05210000000</b>	<b>Ministry of Health</b>	<b>64,663,727,000.00</b>	<b>6,413,798,906.85</b>	<b>6,413,798,906.85</b>	<b>9.9%</b>	<b>58,249,928,093.15</b>
052100100100	Ministry of Health	5,213,024,000.00	402,326,590.38	402,326,590.38	7.7%	4,810,697,409.62
052100300100	H.M.B. ( HQ and Zones)	58,750,191,000.00	5,911,486,443.99	5,911,486,443.99	10.1%	52,838,704,556.01
052100500100	Primary Health Care Mgt. Board (PHCMB)	700,512,000.00	99,985,872.48	99,985,872.48	14.3%	600,526,127.52
<b>05350000000</b>	<b>Ministry of Environment &amp; Climate Change</b>	<b>1,516,079,360.00</b>	<b>272,646,225.73</b>	<b>272,646,225.73</b>	<b>18.0%</b>	<b>1,243,433,134.27</b>
053500100100	Ministry of Environment & Climate Change	1,137,948,000.00	210,751,215.50	210,751,215.50	18.5%	927,196,784.50
053500200100	Refuse Management & Sanitation Board (REMASAB)	268,615,000.00	50,230,582.62	50,230,582.62	18.7%	218,384,417.38
053500300100	Kano State Afforestation Project (KNAP)	70,546,000.00	8,486,219.34	8,486,219.34	12.0%	62,059,780.66
053500500100	Kano State Sustainable Projects	11,986,000.00	3,178,208.27	3,178,208.27	26.5%	8,807,791.73
053500600100	Kano Water Shed and Climate Change Management A	26,984,360.00	-	-	0.0%	26,984,360.00
<b>05510000000</b>	<b>Ministry for Local Government</b>	<b>159,349,000.00</b>	<b>26,876,594.07</b>	<b>26,876,594.07</b>	<b>16.9%</b>	<b>132,472,405.93</b>
055100100100	Ministry for Local Government	155,526,000.00	25,839,722.20	25,839,722.20	16.6%	129,686,277.80
055100200100	Chieftancy Affairs	3,823,000.00	1,036,871.87	1,036,871.87	27.1%	2,786,128.13
<b>05540000000</b>	<b>Ministry of Humanitarian &amp; Poverty Alleviation</b>	<b>1,507,046.76</b>	<b>502,348.92</b>	<b>502,348.92</b>	<b>33.3%</b>	<b>1,004,697.84</b>
055400100100	Ministry of Humanitarian & Poverty Alleviation	1,507,046.76	502,348.92	502,348.92	33.3%	1,004,697.84

Table 6: Overhead Expenditure by Administrative Classification

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>195,682,514,184.26</b>	<b>4,405,407,473.96</b>	<b>4,405,407,473.96</b>	<b>2.3%</b>	<b>191,277,106,710.30</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>73,594,773,786.97</b>	<b>3,707,232,881.00</b>	<b>3,707,232,881.00</b>	<b>5.0%</b>	<b>69,887,540,905.97</b>
<b>01110000000</b>	<b>Government House</b>	<b>42,439,256,600.00</b>	<b>3,707,232,881.00</b>	<b>3,707,232,881.00</b>	<b>8.7%</b>	<b>38,732,023,719.00</b>
011100100100	Government House	5,343,845,600.00	192,703,370.00	192,703,370.00	3.6%	5,151,142,230.00
011100200100	Media and Publicity	850,000,000.00	532,877,500.00	532,877,500.00	62.7%	317,122,500.00
011100100200	Deputy Governor's Office	903,872,000.00	-	-	0.0%	903,872,000.00
011100800100	Kano State Emergency Relief & Rehabilitation Board	159,105,000.00	-	-	0.0%	159,105,000.00
011100900100	Guidance and Counselling Board	90,900,000.00	-	-	0.0%	90,900,000.00
011101100100	Public Complaint & Anti-Corruption Commission	1,200,065,000.00	-	-	0.0%	1,200,065,000.00
011101300100	Council Affairs Directorate	578,940,000.00	-	-	0.0%	578,940,000.00
011101400100	Community Re-orientation Council	28,634,000.00	-	-	0.0%	28,634,000.00
011103700100	Pilgrim Welfare Board	873,847,000.00	-	-	0.0%	873,847,000.00
011105700100	Research & Documentation Directorate	790,174,000.00	-	-	0.0%	790,174,000.00
011105800100	Protocol Directorate	9,177,706,000.00	1,133,906,011.00	1,133,906,011.00	12.4%	8,043,799,989.00
011105900100	Servicom Directorate	65,600,000.00	-	-	0.0%	65,600,000.00
011106000100	Kano state Liaison Office - Abuja	24,938,000.00	-	-	0.0%	24,938,000.00
011106000200	Kano state Liaison Office - Lagos	4,526,000.00	-	-	0.0%	4,526,000.00
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	-	-	0.0%	595,774,000.00
011105600100	Special Duties Directorate	977,542,000.00	-	-	0.0%	977,542,000.00
011105500100	Special Services Directorate	20,505,638,000.00	1,847,746,000.00	1,847,746,000.00	9.0%	18,657,892,000.00
011106100100	Kano State Cooperate Security Directorate	258,900,000.00	-	-	0.0%	258,900,000.00
<b>01120000000</b>	<b>House of Assembly</b>	<b>11,896,960,800.23</b>	-	-	<b>0.0%</b>	<b>11,896,960,800.23</b>
011200300100	House of Assembly	10,127,170,800.23	-	-	0.0%	10,127,170,800.23
011200300200	Office of RT Hon Speakers Office	358,915,000.00	-	-	0.0%	358,915,000.00
011200300300	Office of RT Hon Deputy Speakers Office	200,000,000.00	-	-	0.0%	200,000,000.00
011200300400	Office of the Majority Leader	200,000,000.00	-	-	0.0%	200,000,000.00
011200300500	Office of the Minority Leader	100,000,000.00	-	-	0.0%	100,000,000.00
011200300600	Public Account Committee	214,825,000.00	-	-	0.0%	214,825,000.00
011200300700	Office of the Deputy Majority Leader	100,000,000.00	-	-	0.0%	100,000,000.00
011200300800	Office of the Majority Whip	100,000,000.00	-	-	0.0%	100,000,000.00
011200300900	Office of the Minority Whip	100,000,000.00	-	-	0.0%	100,000,000.00
011200301000	Office of the Chief Whip	150,000,000.00	-	-	0.0%	150,000,000.00
011200400100	Assembly Service Commission	246,050,000.00	-	-	0.0%	246,050,000.00
<b>01610000000</b>	<b>Office of Secretary to State Government</b>	<b>7,931,800,720.00</b>	-	-	<b>0.0%</b>	<b>7,931,800,720.00</b>
016100200100	Admin & General Services Directorate	2,592,850,720.00	-	-	0.0%	2,592,850,720.00
016100300100	Research Evaluation & Political Affairs Directorate	5,338,950,000.00	-	-	0.0%	5,338,950,000.00
<b>01230000000</b>	<b>Min. of Information &amp; Internal Affairs</b>	<b>3,677,331,001.00</b>	-	-	<b>0.0%</b>	<b>3,677,331,001.00</b>
012300100100	Min. of Information & Internal Affairs	1,797,293,000.00	-	-	0.0%	1,797,293,000.00
012300200100	Abubakar Rimi Television Corporation	188,355,001.00	-	-	0.0%	188,355,001.00
012300300100	Kano State Radio Corporation	81,735,000.00	-	-	0.0%	81,735,000.00
012300400100	Government Printing Press	1,111,000,000.00	-	-	0.0%	1,111,000,000.00
012300500100	Triumph Publishing Company	20,048,000.00	-	-	0.0%	20,048,000.00
012300700100	Kano State Censorship Board	478,900,000.00	-	-	0.0%	478,900,000.00
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>1,793,411,000.00</b>	-	-	<b>0.0%</b>	<b>1,793,411,000.00</b>
012500100100	Office of the Head of Civil Service	1,636,801,000.00	-	-	0.0%	1,636,801,000.00
012500300100	Human Resources and Service Improvement Directorate	62,900,000.00	-	-	0.0%	62,900,000.00
012500400100	Salary and wages Directorate	18,000,000.00	-	-	0.0%	18,000,000.00
012501000100	Kano State Computer Centre	75,710,000.00	-	-	0.0%	75,710,000.00
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>354,713,665.74</b>	-	-	<b>0.0%</b>	<b>354,713,665.74</b>
014000100100	Office of the Auditor General (State)	269,803,665.74	-	-	0.0%	269,803,665.74
014000200100	Local Government Audit	84,910,000.00	-	-	0.0%	84,910,000.00

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>014700000000</b>	<b>Civil Service Commission</b>	<b>113,700,000.00</b>	-	-	<b>0.0%</b>	<b>113,700,000.00</b>
014700100100	Civil Service Commission	113,700,000.00	-	-	0.0%	113,700,000.00
<b>014800000000</b>	<b>Kano State Ind. Elect. Comm.</b>	<b>189,771,000.00</b>	-	-	<b>0.0%</b>	<b>189,771,000.00</b>
014800100100	Kano State Ind. Elect. Comm.	189,771,000.00	-	-	0.0%	189,771,000.00
<b>017000000000</b>	<b>Ministry for Special Duties</b>	<b>284,000,000.00</b>	-	-	<b>0.0%</b>	<b>284,000,000.00</b>
017000100100	Ministry for Special Duties	284,000,000.00	-	-	0.0%	284,000,000.00
<b>017700000000</b>	<b>Ministry of Religious Affairs</b>	<b>1,701,452,000.00</b>	-	-	<b>0.0%</b>	<b>1,701,452,000.00</b>
017700100100	Ministry of Religious Affairs	464,910,000.00	-	-	0.0%	464,910,000.00
017700200100	Kano State Zakkat Commission	59,500,000.00	-	-	0.0%	59,500,000.00
017700300100	Kano State Hisbah Commission	587,235,000.00	-	-	0.0%	587,235,000.00
017700400100	Kano Sharia Commission	528,807,000.00	-	-	0.0%	528,807,000.00
017700500100	Kano State Agency for Evacuation & Repatriation of St	61,000,000.00	-	-	0.0%	61,000,000.00
<b>018000000000</b>	<b>Ministry of Public Procurement Project Monitori</b>	<b>724,127,000.00</b>	-	-	<b>0.0%</b>	<b>724,127,000.00</b>
018000100100	Ministry of Public Procurement Project Monitoring and	724,127,000.00	-	-	0.0%	724,127,000.00
<b>012400000000</b>	<b>Ministry of Internal Security &amp; Special Services</b>	<b>2,488,250,000.00</b>	-	-	<b>0.0%</b>	<b>2,488,250,000.00</b>
012400100100	Ministry of Internal Security & Special Services	2,488,250,000.00	-	-	0.0%	2,488,250,000.00
<b>020000000000</b>	<b>Economic Sector</b>	<b>20,213,872,402.95</b>	<b>668,174,592.96</b>	<b>668,174,592.96</b>	<b>3.3%</b>	<b>19,545,697,809.99</b>
<b>021500000000</b>	<b>Ministry of Agric. &amp; Natural Resources</b>	<b>756,333,330.50</b>	-	-	<b>0.0%</b>	<b>756,333,330.50</b>
021500100100	Ministry of Agric. & Natural Resources	423,500,000.00	-	-	0.0%	423,500,000.00
021511400100	KNARDA	332,833,330.50	-	-	0.0%	332,833,330.50
<b>026200000000</b>	<b>Ministry of Livestock</b>	<b>338,000,000.00</b>	-	-	<b>0.0%</b>	<b>338,000,000.00</b>
026200100100	Ministry of Livestock	338,000,000.00	-	-	0.0%	338,000,000.00
<b>022000000000</b>	<b>Ministry of Finance</b>	<b>4,782,836,023.85</b>	<b>120,761,828.58</b>	<b>120,761,828.58</b>	<b>2.5%</b>	<b>4,662,074,195.27</b>
022000100100	Ministry of Finance	763,500,000.00	-	-	0.0%	763,500,000.00
022000700100	Office of the Accountant General	356,000,000.00	-	-	0.0%	356,000,000.00
022001300100	Debt Management	225,384,000.00	-	-	0.0%	225,384,000.00
022000800100	Kano State Internal Revenue Services	3,026,800,000.00	120,761,828.58	120,761,828.58	4.0%	2,906,038,171.42
022000900100	Kano State Investment Promotion Agency	85,560,000.00	-	-	0.0%	85,560,000.00
022001200100	Kano State Investment & Properties	325,592,023.85	-	-	0.0%	325,592,023.85
<b>022200000000</b>	<b>Ministry of Commerce &amp; Investment</b>	<b>2,098,850,000.00</b>	-	-	<b>0.0%</b>	<b>2,098,850,000.00</b>
022200100100	Ministry of Commerce & Investment	516,240,000.00	-	-	0.0%	516,240,000.00
022200200100	Kantin Kwari Market	84,050,000.00	-	-	0.0%	84,050,000.00
022200300100	Kano state Consumer Protection Agency	201,000,000.00	-	-	0.0%	201,000,000.00
022200400100	Abubakar Rimi Market	185,950,000.00	-	-	0.0%	185,950,000.00
022200500100	Tourism Management Board	400,240,000.00	-	-	0.0%	400,240,000.00
022200600100	Cottage Trade and Street Hawking	602,620,000.00	-	-	0.0%	602,620,000.00
022200800100	Kano State and Medium Enterprises Development Ager	108,750,000.00	-	-	0.0%	108,750,000.00
<b>022800000000</b>	<b>Ministry for Science Technology &amp; Innovation</b>	<b>547,211,499.60</b>	-	-	<b>0.0%</b>	<b>547,211,499.60</b>
022800100100	Ministry for Science Technology & Innovation	164,248,290.00	-	-	0.0%	164,248,290.00
022800200100	Kano State Data Centre	4,066,604.80	-	-	0.0%	4,066,604.80
022800300100	Kano State ICT Park	6,066,604.80	-	-	0.0%	6,066,604.80
022800400100	Kano State Information Technology Development Ager	372,830,000.00	-	-	0.0%	372,830,000.00
<b>023400000000</b>	<b>Ministry of Works</b>	<b>2,684,004,000.00</b>	<b>547,412,764.38</b>	<b>547,412,764.38</b>	<b>19.1%</b>	<b>2,321,630,235.62</b>
023400100100	Ministry of Works	2,684,004,000.00	547,412,764.38	547,412,764.38	20.4%	2,136,591,235.62
023400400100	Kano State Road Maintenance Agency (KARMA)	168,789,000.00	-	-	0.0%	168,789,000.00
023403900100	Kano State Fire Service	16,250,000.00	-	-	0.0%	16,250,000.00
<b>023600000000</b>	<b>Ministry of Tourism &amp; Culture</b>	<b>1,182,600,000.00</b>	-	-	<b>0.0%</b>	<b>1,182,600,000.00</b>
023600100100	Ministry of Tourism & Culture	1,027,100,000.00	-	-	0.0%	1,027,100,000.00
023600300100	History & Culture Bureau	70,450,000.00	-	-	0.0%	70,450,000.00
023605400100	Zoological & Wild Life Mgt. Agency	85,050,000.00	-	-	0.0%	85,050,000.00
<b>023800000000</b>	<b>Ministry of Planning &amp; Budget</b>	<b>838,738,000.00</b>	-	-	<b>0.0%</b>	<b>838,738,000.00</b>
023800100100	Ministry of Planning & Budget	838,738,000.00	-	-	0.0%	838,738,000.00
<b>025300000000</b>	<b>MINISTRY OF HOUSING DEVELOPMENT</b>	<b>454,708,000.00</b>	-	-	<b>0.0%</b>	<b>454,708,000.00</b>
025300100100	Ministry of Housing Develoment	183,000,000.00	-	-	0.0%	183,000,000.00
025300200100	Housing Corporation	271,708,000.00	-	-	0.0%	271,708,000.00

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Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>025200000000</b>	<b>Ministry of Water Resources</b>	<b>2,295,025,000.00</b>	-	-	<b>0.0%</b>	<b>2,295,025,000.00</b>
025200100100	Ministry of Water Resources	1,793,468,000.00	-	-	0.0%	1,793,468,000.00
025210100100	Kano State Water Board	445,807,000.00	-	-	0.0%	445,807,000.00
025210600100	WRECA	55,750,000.00	-	-	0.0%	55,750,000.00
<b>026000000000</b>	<b>Ministry of Land and Physical Planning</b>	<b>1,379,764,299.00</b>	-	-	<b>0.0%</b>	<b>1,379,764,299.00</b>
026000100100	Ministry of Land and Physical Planning	607,846,000.00	-	-	0.0%	607,846,000.00
026005600100	Kano State Geography Information System Departmen	322,825,400.00	-	-	0.0%	322,825,400.00
026005800100	Kano State Urban Planning & Development Authority	339,092,899.00	-	-	0.0%	339,092,899.00
026005900100	Kano State Signage & Advertisement Agency (KASA)	110,000,000.00	-	-	0.0%	110,000,000.00
<b>026300000000</b>	<b>Ministry of Rural &amp; Community Development</b>	<b>278,013,250.00</b>	-	-	<b>0.0%</b>	<b>278,013,250.00</b>
026300100100	Ministry of Rural & Community Development	149,967,250.00	-	-	0.0%	149,967,250.00
026300300100	Rural Electrification Board	20,046,000.00	-	-	0.0%	20,046,000.00
026300400100	KANO RURAL ACCESS ROAD AGENGY (KARARA)	100,000,000.00	-	-	0.0%	100,000,000.00
026300700100	RUWASA	8,000,000.00	-	-	0.0%	8,000,000.00
<b>022900000000</b>	<b>Ministry of Transport</b>	<b>1,878,750,000.00</b>	-	-	<b>0.0%</b>	<b>1,878,750,000.00</b>
022900100100	Ministry of Transport	186,500,000.00	-	-	0.0%	186,500,000.00
022900300100	Kano State Transport Authority	222,500,000.00	-	-	0.0%	222,500,000.00
022900400100	Kano State Road Transport Agency (KAROTA)	1,236,500,000.00	-	-	0.0%	1,236,500,000.00
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	190,750,000.00	-	-	0.0%	190,750,000.00
022900600100	Kano State Permissible Weight and Weight Bridges	42,500,000.00	-	-	0.0%	42,500,000.00
<b>023300000000</b>	<b>Ministry of Solid &amp; Mineral Resources</b>	<b>410,000,000.00</b>	-	-	<b>0.0%</b>	<b>410,000,000.00</b>
023300100100	Ministry of Solid & Mineral Resources	410,000,000.00	-	-	0.0%	410,000,000.00
<b>023100000000</b>	<b>Ministry of Power and Renewable Energy</b>	<b>104,000,000.00</b>	-	-	<b>0.0%</b>	<b>104,000,000.00</b>
023100100100	Ministry of Power and Renewable Energy	104,000,000.00	-	-	0.0%	104,000,000.00
<b>030000000000</b>	<b>Law and Justice Sector</b>	<b>8,674,156,930.00</b>	-	-	<b>0.0%</b>	<b>8,674,156,930.00</b>
<b>031800000000</b>	<b>Judicial Service Commission</b>	<b>4,204,561,930.00</b>	-	-	<b>0.0%</b>	<b>4,204,561,930.00</b>
031801100100	Judicial Service Commission	171,728,600.00	-	-	0.0%	171,728,600.00
031805100100	High Court of Justice	2,926,000,000.00	-	-	0.0%	2,926,000,000.00
031806100100	Multi-Door Court House	128,000,000.00	-	-	0.0%	128,000,000.00
031805300100	Sharia Court of Appeal	978,833,330.00	-	-	0.0%	978,833,330.00
<b>032600000000</b>	<b>Ministry of Justice</b>	<b>4,469,595,000.00</b>	-	-	<b>0.0%</b>	<b>4,469,595,000.00</b>
032600100100	Ministry of Justice	3,929,000,000.00	-	-	0.0%	3,929,000,000.00
032600200100	Law Reform Commission	528,595,000.00	-	-	0.0%	528,595,000.00
032600300100	Justice Sector Reform Team	12,000,000.00	-	-	0.0%	12,000,000.00
<b>050000000000</b>	<b>Social Services Sector</b>	<b>93,199,711,064.34</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>0.0%</b>	<b>93,169,711,064.34</b>
<b>051300000000</b>	<b>Ministry of Youths and Sports</b>	<b>3,782,505,400.00</b>	-	-	<b>0.0%</b>	<b>3,782,505,400.00</b>
051300100100	Ministry of Youths and Sports	1,838,227,400.00	-	-	0.0%	1,838,227,400.00
051305100100	Kano State Youth Development Directorate	593,900,000.00	-	-	0.0%	593,900,000.00
051305500100	Kano State Sports Commission	334,725,000.00	-	-	0.0%	334,725,000.00
051305600100	Kano Pillars Football Club	1,015,653,000.00	-	-	0.0%	1,015,653,000.00
<b>051400000000</b>	<b>Ministry of Women Affairs Children &amp; Disable</b>	<b>281,750,000.00</b>	-	-	<b>0.0%</b>	<b>281,750,000.00</b>
051400100100	Ministry of Women Affairs Children & Disable	281,750,000.00	-	-	0.0%	281,750,000.00
<b>051700000000</b>	<b>Ministry of Education</b>	<b>34,241,275,722.06</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>0.1%</b>	<b>34,211,275,722.06</b>
051700100100	Ministry of Education	7,066,218,167.91	-	-	0.0%	7,066,218,167.91
051700300100	SUBEB	383,585,136.00	30,000,000.00	30,000,000.00	7.8%	353,585,136.00
051700400100	Kano State Educational Development Support	115,000,000.00	-	-	0.0%	115,000,000.00
051700800100	Kano State library Board	7,943,225.86	-	-	0.0%	7,943,225.86
051701000100	Kano State Agency for Mass Education	8,518,670.00	-	-	0.0%	8,518,670.00
051701500100	Science & Technical Schools Board	14,336,242,890.00	-	-	0.0%	14,336,242,890.00
051701600100	Kano State Private And Voluntary Inst Board	12,615,711.00	-	-	0.0%	12,615,711.00
051702600100	Kano State Senior Secondary Schools Mgt. Board	12,301,266,760.00	-	-	0.0%	12,301,266,760.00
051702700100	Kano State Islamic & Qur'anic School Board	9,885,161.29	-	-	0.0%	9,885,161.29

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<b>056900000000</b>	<b>Ministry for Higher Education</b>	<b>33,950,897,501.91</b>	-	-	<b>0.0%</b>	<b>33,950,897,501.91</b>
056900100100	Ministry for Higher Education	6,331,000,000.00	-	-	0.0%	6,331,000,000.00
056900200100	Kano State College of Education & Preliminary Studies	172,450,000.00	-	-	0.0%	172,450,000.00
056900300100	RMK College of Basic & Remedial Studies T/Wada	58,132,000.00	-	-	0.0%	58,132,000.00
056901800100	Kano State Polytechnic	640,809,484.45	-	-	0.0%	640,809,484.45
056902100100	Aliko Dangote University of Science & Technology Wud	2,150,898,092.00	-	-	0.0%	2,150,898,092.00
056902800100	NorthWest University Kano	2,441,777,012.12	-	-	0.0%	2,441,777,012.12
056902900100	Aminu Kano College of Islamic & Legal Studies Kano	290,605,089.27	-	-	0.0%	290,605,089.27
056903000100	Audu Bako College of Agriculture Danbatta	69,100,129.04	-	-	0.0%	69,100,129.04
056903100100	Sa'adatu Rimi College of Education Kano	101,300,000.00	-	-	0.0%	101,300,000.00
056903200100	Kano State Hospitality and Tourism Academy Daula Ho	26,120,000.00	-	-	0.0%	26,120,000.00
056903400100	Kano Fisheries Academy Bagauda Bebeji	43,664,895.00	-	-	0.0%	43,664,895.00
056903500100	Kano Poultry Academy Tukai Makoda	9,500,000.00	-	-	0.0%	9,500,000.00
056903600100	Kano State Farm Mechanization Academy Kadawa Gar	11,670,000.00	-	-	0.0%	11,670,000.00
056903700100	Kano State Corporate Security Training Academy Gaba	12,700,000.00	-	-	0.0%	12,700,000.00
056903900100	Kano Film Academy	17,113,000.00	-	-	0.0%	17,113,000.00
056904000100	Kano Sport Academy Karfi	23,400,000.00	-	-	0.0%	23,400,000.00
056904100100	Kano State Driving Academy	91,700,000.00	-	-	0.0%	91,700,000.00
056904200100	Kano State Irrigation Training Academy Kadawa	10,400,790.00	-	-	0.0%	10,400,790.00
056904300100	Kano State Entrepreneurship Development Academy D	82,310,990.00	-	-	0.0%	82,310,990.00
056904400100	Kano State Horticulture Academy Bagauda	14,800,000.00	-	-	0.0%	14,800,000.00
056904500100	Kano State Livestock Academy Bagauda	46,715,405.00	-	-	0.0%	46,715,405.00
056904600100	Kano State Development Journalism Academy Tarauni	17,570,000.00	-	-	0.0%	17,570,000.00
056904800100	Kano State Scholarship Board	21,082,100,000.00	-	-	0.0%	21,082,100,000.00
056904900100	School of Aquisition Centre Kano	105,460,000.00	-	-	0.0%	105,460,000.00
056905000100	Yusuf Maitama Sule College of Education & Advance S	99,600,615.03	-	-	0.0%	99,600,615.03
<b>052100000000</b>	<b>Ministry of Health</b>	<b>18,326,384,382.37</b>	-	-	<b>0.0%</b>	<b>18,326,384,382.37</b>
052100100100	Ministry of Health	5,983,519,445.00	-	-	0.0%	5,983,519,445.00
052100300100	H.M.B. ( HQ and Zones)	5,295,314,349.37	-	-	0.0%	5,295,314,349.37
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone	981,334,000.00	-	-	0.0%	981,334,000.00
052100400100	College of Nursing & Mid-Wifery Board	246,350,000.00	-	-	0.0%	246,350,000.00
052100400200	School of Nursing Kano	34,800,000.00	-	-	0.0%	34,800,000.00
052100400300	School of Basic Mid Wifery Kano	32,000,000.00	-	-	0.0%	32,000,000.00
052100400400	School of Basic Mid Wifery Dambatta	30,800,000.00	-	-	0.0%	30,800,000.00
052100400600	School of Nursing Madobi	31,050,000.00	-	-	0.0%	31,050,000.00
052100400700	School of Post Basic Anesthesia	16,600,000.00	-	-	0.0%	16,600,000.00
052100400800	School of Basic Mid Wifery Gwarzo	26,900,000.00	-	-	0.0%	26,900,000.00
052101000100	KANO STATE COLLEGE OF HEALTH SCIENCE & TECHN	17,369,000.00	-	-	0.0%	17,369,000.00
052102000100	School of Hygiene	6,250,000.00	-	-	0.0%	6,250,000.00
052103000100	School of Health Technology Bebeji	42,500,000.00	-	-	0.0%	42,500,000.00
052104000100	School of Health Technology Kano	88,500,000.00	-	-	0.0%	88,500,000.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	2,016,612,000.00	-	-	0.0%	2,016,612,000.00
052100600100	State Agency for Control of Aids	12,000,000.00	-	-	0.0%	12,000,000.00
052100800100	KANO STATE CONTRIBUTORY HEALTH MANAGEMENT	1,397,000,000.00	-	-	0.0%	1,397,000,000.00
052100900100	KHETFUND	191,000,000.00	-	-	0.0%	191,000,000.00
052101100100	Private Health Institutions Management Agency	270,500,000.00	-	-	0.0%	270,500,000.00
052101300100	Drugs Management & Consumable Supply Agency (D.	277,500,000.00	-	-	0.0%	277,500,000.00
052101400100	Kano State Centre For Disease Control & Prevention	1,328,485,588.00	-	-	0.0%	1,328,485,588.00
<b>053500000000</b>	<b>Ministry of Environment &amp; Climate Change</b>	<b>1,855,244,058.00</b>	-	-	<b>0.0%</b>	<b>1,855,244,058.00</b>
053500100100	Ministry of Environment & Climate Change	340,319,058.00	-	-	0.0%	340,319,058.00
053500200100	Refuse Management & Sanitation Board (REMASAB)	1,428,485,000.00	-	-	0.0%	1,428,485,000.00
053500300100	Kano State Afforestation Project (KNAP)	14,170,000.00	-	-	0.0%	14,170,000.00
053500500100	Kano State Sustainable Projects	28,720,000.00	-	-	0.0%	28,720,000.00
053500600100	Kano Water Shed and Climate Change Management A	43,550,000.00	-	-	0.0%	43,550,000.00
<b>055100000000</b>	<b>Ministry for Local Government</b>	<b>292,854,000.00</b>	-	-	<b>0.0%</b>	<b>292,854,000.00</b>
055100100100	Ministry for Local Government	75,504,000.00	-	-	0.0%	75,504,000.00
055100200100	Chieftancy Affairs	50,000,000.00	-	-	0.0%	50,000,000.00
055100800100	LOCAL GOVERNMENT SERVICE COMMISSION	167,350,000.00	-	-	0.0%	167,350,000.00
<b>055400000000</b>	<b>Ministry of Humanitarian &amp; Poverty Alleviation</b>	<b>468,800,000.00</b>	-	-	<b>0.0%</b>	<b>468,800,000.00</b>
055400100100	Ministry of Humanitarian & Poverty Alleviation	374,800,000.00	-	-	0.0%	374,800,000.00
055400200100	Social Protection Agency	94,000,000.00	-	-	0.0%	94,000,000.00

Table 7: Capital Expenditure by Administrative Classification

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>1,048,111,244,596.98</b>	<b>121,964,974,738.79</b>	<b>121,964,974,738.79</b>	<b>11.6%</b>	<b>926,146,269,858.20</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>62,179,019,398.68</b>	<b>5,678,616,617.42</b>	<b>5,678,616,617.42</b>	<b>9.1%</b>	<b>56,500,402,781.26</b>
<b>01110000000</b>	<b>Government House</b>	<b>38,589,444,014.22</b>	<b>4,925,186,617.42</b>	<b>4,925,186,617.42</b>	<b>12.8%</b>	<b>33,664,257,396.80</b>
011100100100	Government House	32,000,000,000.00	454,526,617.42	454,526,617.42	1.4%	31,545,473,382.58
011100200100	Media and Publicity	1,000,000,000.00	-	-	0.0%	1,000,000,000.00
011100100200	Deputy Governor's Office	1,012,500,000.00	4,470,660,000.00	4,470,660,000.00	441.5%	- 3,458,160,000.00
011100800100	Kano State Emergency Relief & Rehabilitation Board	1,126,893,500.00	-	-	0.0%	1,126,893,500.00
011100900100	Guidance and Counselling Board	111,650,514.22	-	-	0.0%	111,650,514.22
011101300100	Council Affairs Directorate	290,000,000.00	-	-	0.0%	290,000,000.00
011101400100	Community Re-orientation Council	2,480,000,000.00	-	-	0.0%	2,480,000,000.00
011103700100	Pilgrim Welfare Board	370,000,000.00	-	-	0.0%	370,000,000.00
011105700100	Research & Documentation Directorate	18,400,000.00	-	-	0.0%	18,400,000.00
011105900100	Servicom Directorate	80,000,000.00	-	-	0.0%	80,000,000.00
011105600100	Special Duties Directorate	100,000,000.00	-	-	0.0%	100,000,000.00
<b>01120000000</b>	<b>House of Assembly</b>	<b>1,050,000,000.00</b>	-	-	<b>0.0%</b>	<b>1,050,000,000.00</b>
011200300100	House of Assembly	1,050,000,000.00	-	-	0.0%	1,050,000,000.00
<b>01610000000</b>	<b>Office of Secretary to State Government</b>	<b>4,930,000,000.00</b>	<b>749,105,000.00</b>	<b>749,105,000.00</b>	<b>15.2%</b>	<b>4,180,895,000.00</b>
016100200100	Admin & General Services Directorate	4,930,000,000.00	749,105,000.00	749,105,000.00	15.2%	4,180,895,000.00
<b>01230000000</b>	<b>Min. of Information &amp; Internal Affairs</b>	<b>5,812,290,853.96</b>	-	-	<b>0.0%</b>	<b>5,812,290,853.96</b>
012300100100	Min. of Information & Internal Affairs	1,821,445,953.00	-	-	0.0%	1,821,445,953.00
012300200100	Abubakar Rimi Television Corporation	1,711,029,276.96	-	-	0.0%	1,711,029,276.96
012300300100	Kano State Radio Corporation	579,550,624.00	-	-	0.0%	579,550,624.00
012300400100	Government Printing Press	1,100,000,000.00	-	-	0.0%	1,100,000,000.00
012300500100	Triumph Publishing Company	423,575,000.00	-	-	0.0%	423,575,000.00
012300700100	Kano State Censorship Board	176,690,000.00	-	-	0.0%	176,690,000.00
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>42,500,000.00</b>	-	-	<b>0.0%</b>	<b>42,500,000.00</b>
012501000100	Kano State Computer Centre	42,500,000.00	-	-	0.0%	42,500,000.00
<b>01400000000</b>	<b>Office of the Auditor General</b>	<b>77,500,000.00</b>	-	-	<b>0.0%</b>	<b>77,500,000.00</b>
014000100100	Office of the Auditor General (State)	52,500,000.00	-	-	0.0%	52,500,000.00
014000200100	Local Government Audit	25,000,000.00	-	-	0.0%	25,000,000.00
<b>01470000000</b>	<b>Civil Service Commission</b>	<b>155,000,000.00</b>	-	-	<b>0.0%</b>	<b>155,000,000.00</b>
014700100100	Civil Service Commission	155,000,000.00	-	-	0.0%	155,000,000.00
<b>01480000000</b>	<b>Kano State Ind. Elect. Comm.</b>	<b>70,000,000.00</b>	-	-	<b>0.0%</b>	<b>70,000,000.00</b>
014800100100	Kano State Ind. Elect. Comm.	70,000,000.00	-	-	0.0%	70,000,000.00
<b>01700000000</b>	<b>Ministry for Special Duties</b>	<b>2,470,000,000.00</b>	-	-	<b>0.0%</b>	<b>2,470,000,000.00</b>
017000100100	Ministry for Special Duties	2,470,000,000.00	-	-	0.0%	2,470,000,000.00
<b>01770000000</b>	<b>Ministry of Religious Affairs</b>	<b>5,671,784,530.50</b>	-	-	<b>0.0%</b>	<b>5,671,784,530.50</b>
017700100100	Ministry of Religious Affairs	835,000,000.00	-	-	0.0%	835,000,000.00
017700200100	Kano State Zakkat Commission	379,784,530.50	-	-	0.0%	379,784,530.50
017700300100	Kano State Hisbah Commission	1,968,000,000.00	-	-	0.0%	1,968,000,000.00
017700400100	Kano Sharia Commission	2,429,000,000.00	-	-	0.0%	2,429,000,000.00
017700500100	Kano State Agency for Evacuation & Repatriation of Stree	60,000,000.00	-	-	0.0%	60,000,000.00
<b>01800000000</b>	<b>Ministry of Public Procurement Project Monitoring</b>	<b>310,500,000.00</b>	<b>4,325,000.00</b>	<b>4,325,000.00</b>	<b>1.4%</b>	<b>306,175,000.00</b>
018000100100	Ministry of Public Procurement Project Monitoring and Eva	310,500,000.00	4,325,000.00	4,325,000.00	1.4%	306,175,000.00
<b>01240000000</b>	<b>Ministry of Internal Security &amp; Special Services</b>	<b>3,000,000,000.00</b>	-	-	<b>0.0%</b>	<b>3,000,000,000.00</b>
012400100100	Ministry of Internal Security & Special Services	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
<b>02000000000</b>	<b>Economic Sector</b>	<b>543,749,606,173.98</b>	<b>56,672,096,121.60</b>	<b>56,672,096,121.60</b>	<b>10.4%</b>	<b>487,077,510,052.38</b>
<b>02150000000</b>	<b>Ministry of Agric. &amp; Natural Resources</b>	<b>13,285,511,335.54</b>	-	-	<b>0.0%</b>	<b>13,285,511,335.54</b>
021500100100	Ministry of Agric. & Natural Resources	7,806,150,020.34	-	-	0.0%	7,806,150,020.34
021511400100	KNARDA	3,479,361,315.20	-	-	0.0%	3,479,361,315.20
021511600100	KASCO	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
<b>02620000000</b>	<b>Ministry of Livestock</b>	<b>7,891,500,000.00</b>	-	-	<b>0.0%</b>	<b>7,891,500,000.00</b>
026200100100	Ministry of Livestock	7,891,500,000.00	-	-	0.0%	7,891,500,000.00

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>17,341,199,963.44</b>	<b>95,483,727.64</b>	<b>95,483,727.64</b>	<b>0.6%</b>	<b>17,245,716,235.80</b>
022000100100	Ministry of Finance	5,400,000,000.00	-	-	0.0%	5,400,000,000.00
022000700100	Office of the Accountant General	5,225,699,963.44	95,483,727.64	95,483,727.64	1.8%	5,130,216,235.80
022001300100	Debt Management	430,000,000.00	-	-	0.0%	430,000,000.00
022000800100	Kano State Internal Revenue Services	2,395,500,000.00	-	-	0.0%	2,395,500,000.00
022000900100	Kano State Investment Promotion Agency	3,890,000,000.00	-	-	0.0%	3,890,000,000.00
<b>02220000000</b>	<b>Ministry of Commerce &amp; Investment</b>	<b>11,310,965,821.71</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>11,310,965,821.71</b>
022200100100	Ministry of Commerce & Investment	5,554,000,000.00	-	-	0.0%	5,554,000,000.00
022200200100	Kantin Kwari Market	400,000,000.00	-	-	0.0%	400,000,000.00
022200300100	Kano state Consumer Protection Agency	858,000,000.00	-	-	0.0%	858,000,000.00
022200400100	Abubakar Rimi Market	125,000,000.00	-	-	0.0%	125,000,000.00
022200500100	Tourism Management Board	1,490,000,000.00	-	-	0.0%	1,490,000,000.00
022200600100	Cottage Trade and Street Hawking	2,116,805,821.71	-	-	0.0%	2,116,805,821.71
022200800100	Kano State and Medium Enterprises Development Agency	767,160,000.00	-	-	0.0%	767,160,000.00
<b>02280000000</b>	<b>Ministry for Science Technology &amp; Innovation</b>	<b>9,132,539,211.43</b>	<b>199,700,000.00</b>	<b>199,700,000.00</b>	<b>2.2%</b>	<b>8,932,839,211.43</b>
022800100100	Ministry for Science Technology & Innovation	7,433,011,174.76	-	-	0.0%	7,433,011,174.76
022800200100	Kano State Data Centre	892,549,046.67	-	-	0.0%	892,549,046.67
022800400100	Kano State Information Technology Development Agency	318,000,000.00	-	-	0.0%	318,000,000.00
022800500100	Kano State Institute for information Technology Kura	488,978,990.00	199,700,000.00	199,700,000.00	40.8%	289,278,990.00
<b>02340000000</b>	<b>Ministry of Works</b>	<b>181,719,095,631.10</b>	<b>37,357,569,480.13</b>	<b>37,357,569,480.13</b>	<b>20.6%</b>	<b>144,361,526,150.97</b>
023400100100	Ministry of Works	179,169,095,631.10	37,107,775,085.55	37,107,775,085.55	20.7%	142,061,320,545.55
023400400100	Kano State Road Maintenance Agency (KARMA)	1,850,000,000.00	249,794,394.58	249,794,394.58	13.5%	1,600,205,605.42
023403900100	Kano State Fire Service	700,000,000.00	-	-	0.0%	700,000,000.00
<b>02360000000</b>	<b>Ministry of Tourism &amp; Culture</b>	<b>1,110,200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,110,200,000.00</b>
023600100100	Ministry of Tourism & Culture	329,000,000.00	-	-	0.0%	329,000,000.00
023600300100	History & Culture Bureau	721,200,000.00	-	-	0.0%	721,200,000.00
023605400100	Zoological & Wild Life Mgt. Agency	60,000,000.00	-	-	0.0%	60,000,000.00
<b>02380000000</b>	<b>Ministry of Planning &amp; Budget</b>	<b>23,611,838,112.84</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>23,611,838,112.84</b>
023800100100	Ministry of Planning & Budget	23,611,838,112.84	-	-	0.0%	23,611,838,112.84
<b>02530000000</b>	<b>MINISTRY OF HOUSING DEVELOPMENT</b>	<b>77,991,327,597.00</b>	<b>2,132,185,566.31</b>	<b>2,132,185,566.31</b>	<b>2.7%</b>	<b>75,859,142,030.69</b>
025300100100	Ministry of Housing Development	71,575,327,597.00	2,132,185,566.31	2,132,185,566.31	3.0%	69,443,142,030.69
025300200100	Housing Corporation	6,416,000,000.00	-	-	0.0%	6,416,000,000.00
<b>02520000000</b>	<b>Ministry of Water Resources</b>	<b>28,439,951,225.00</b>	<b>190,211,435.25</b>	<b>190,211,435.25</b>	<b>0.7%</b>	<b>28,249,739,789.75</b>
025200100100	Ministry of Water Resources	18,168,350,000.00	190,211,435.25	190,211,435.25	1.0%	17,978,138,564.75
025210100100	Kano State Water Board	8,931,601,225.00	-	-	0.0%	8,931,601,225.00
025210600100	WRECA	1,340,000,000.00	-	-	0.0%	1,340,000,000.00
<b>02600000000</b>	<b>Ministry of Land and Physical Planning</b>	<b>82,693,218,239.19</b>	<b>11,508,967,341.39</b>	<b>11,508,967,341.39</b>	<b>13.9%</b>	<b>71,184,250,897.80</b>
026000100100	Ministry of Land and Physical Planning	74,200,000,000.00	11,508,967,341.39	11,508,967,341.39	15.5%	62,691,032,658.61
026005600100	Kano State Geography Information System Department (K)	2,103,720,980.00	-	-	0.0%	2,103,720,980.00
026005800100	Kano State Urban Planning & Development Authority	5,919,497,259.19	-	-	0.0%	5,919,497,259.19
026005900100	Kano State Signage & Advertisememt Agency (KASA)	470,000,000.00	-	-	0.0%	470,000,000.00
<b>02630000000</b>	<b>Ministry of Rural &amp; Community Development</b>	<b>31,127,861,248.77</b>	<b>33,358,062.92</b>	<b>33,358,062.92</b>	<b>0.1%</b>	<b>31,094,503,185.85</b>
026300100100	Ministry of Rural & Community Development	17,274,745,057.92	-	-	0.0%	17,274,745,057.92
026300300100	Rural Electrification Board	2,360,599,155.60	-	-	0.0%	2,360,599,155.60
026300400100	KANO RURAL ACCESS ROAD AGENCY (KARARA)	8,219,400,000.00	33,358,062.92	33,358,062.92	0.4%	8,186,041,937.08
026300700100	RLW ASA	3,273,117,035.25	-	-	0.0%	3,273,117,035.25
<b>02290000000</b>	<b>Ministry of Transport</b>	<b>9,718,900,000.00</b>	<b>1,854,375,100.00</b>	<b>1,854,375,100.00</b>	<b>19.1%</b>	<b>7,864,524,900.00</b>
022900100100	Ministry of Transport	7,239,900,000.00	1,854,375,100.00	1,854,375,100.00	25.6%	5,385,524,900.00
022900300100	Kano State Transport Authority	1,014,000,000.00	-	-	0.0%	1,014,000,000.00
022900400100	Kano State Road Transport Agency (KAROTA)	1,295,000,000.00	-	-	0.0%	1,295,000,000.00
022900500100	Kano Metro Politant Area Transport Agency (KAMATA)	170,000,000.00	-	-	0.0%	170,000,000.00
<b>02330000000</b>	<b>Ministry of Solid &amp; Mineral Resources</b>	<b>3,952,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,952,500,000.00</b>
023300100100	Ministry of Solid & Mineral Resources	3,952,500,000.00	-	-	0.0%	3,952,500,000.00
<b>02310000000</b>	<b>Ministry of Power and Renewable Energy</b>	<b>44,422,997,787.97</b>	<b>3,300,245,407.96</b>	<b>3,300,245,407.96</b>	<b>7.4%</b>	<b>41,122,752,380.01</b>
023100100100	Ministry of Power and Renewable Energy	44,422,997,787.97	3,300,245,407.96	3,300,245,407.96	7.4%	41,122,752,380.01
<b>03000000000</b>	<b>Law and Justice Sector</b>	<b>5,308,236,820.72</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,308,236,820.72</b>
<b>03180000000</b>	<b>Judicial Service Commission</b>	<b>4,798,736,820.72</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,798,736,820.72</b>
031801100100	Judicial Service Commission	262,800,000.31	-	-	0.0%	262,800,000.31
031805100100	High Court of Justice	2,515,000,000.00	-	-	0.0%	2,515,000,000.00
031806100100	Multi-Door Court House	295,000,000.00	-	-	0.0%	295,000,000.00
031805300100	Sharia Court of Appeal	1,725,936,820.41	-	-	0.0%	1,725,936,820.41

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Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>03260000000</b>	<b>Ministry of Justice</b>	<b>509,500,000.00</b>	-	-	<b>0.0%</b>	<b>509,500,000.00</b>
032600100100	Ministry of Justice	140,000,000.00	-	-	0.0%	140,000,000.00
032600200100	Law Reform Commission	369,500,000.00	-	-	0.0%	369,500,000.00
<b>05000000000</b>	<b>Social Services Sector</b>	<b>436,874,382,203.61</b>	<b>59,614,261,999.77</b>	<b>59,614,261,999.77</b>	<b>13.6%</b>	<b>377,260,120,203.84</b>
<b>05130000000</b>	<b>Ministry of Youths and Sports</b>	<b>3,631,500,000.00</b>	-	-	<b>0.0%</b>	<b>3,631,500,000.00</b>
051300100100	Ministry of Youths and Sports	2,656,000,000.00	-	-	0.0%	2,656,000,000.00
051305100100	Kano State Youth Development Directorate	636,500,000.00	-	-	0.0%	636,500,000.00
051305500100	Kano State Sports Commission	309,000,000.00	-	-	0.0%	309,000,000.00
051305600100	Kano Pillars Football Club	30,000,000.00	-	-	0.0%	30,000,000.00
<b>05140000000</b>	<b>Ministry of Women Affairs Children &amp; Disable</b>	<b>4,321,350,000.00</b>	-	-	<b>0.0%</b>	<b>4,321,350,000.00</b>
051400100100	Ministry of Women Affairs Children & Disable	4,321,350,000.00	-	-	0.0%	4,321,350,000.00
<b>05170000000</b>	<b>Ministry of Education</b>	<b>238,593,349,005.44</b>	<b>44,975,771,752.14</b>	<b>44,975,771,752.14</b>	<b>18.9%</b>	<b>193,617,577,253.30</b>
051700100100	Ministry of Education	145,867,605,058.23	35,779,484,061.89	35,779,484,061.89	24.5%	110,088,120,996.34
051700300100	SUBEB	23,940,062,108.49	8,196,287,690.25	8,196,287,690.25	34.2%	15,743,774,418.24
051700400100	Kano State Educational Development Support	29,705,000,000.00	-	-	0.0%	29,705,000,000.00
051700800100	Kano State library Board	789,561,071.62	-	-	0.0%	789,561,071.62
051701000100	Kano State Agency for Mass Education	1,453,626,889.34	-	-	0.0%	1,453,626,889.34
051701500100	Science & Technical Schools Board	8,785,489,530.82	1,000,000,000.00	1,000,000,000.00	11.4%	7,785,489,530.82
051701600100	Kano State Private And Voluntary Inst Board	130,902,621.70	-	-	0.0%	130,902,621.70
051702600100	Kano State Senior Secondary Schools Mgt. Board	26,914,705,103.14	-	-	0.0%	26,914,705,103.14
051702700100	Kano State Islamic & Qur'anic School Board	1,006,396,622.10	-	-	0.0%	1,006,396,622.10
<b>05690000000</b>	<b>Ministry for Higher Education</b>	<b>39,408,840,530.18</b>	-	-	<b>0.0%</b>	<b>39,408,840,530.18</b>
056900100100	Ministry for Higher Education	1,850,000,000.00	-	-	0.0%	1,850,000,000.00
056900200100	Kano State College of Education & Preliminary Studies	2,530,000,000.00	-	-	0.0%	2,530,000,000.00
056900300100	RMK College of Basic & Remedial Studies T/Wada	2,923,000,000.00	-	-	0.0%	2,923,000,000.00
056901800100	Kano State Polytechnic	3,218,292,117.88	-	-	0.0%	3,218,292,117.88
056902100100	Aliko Dangote University of Science & Technology Wudil,	6,000,000,000.00	-	-	0.0%	6,000,000,000.00
056902800100	NorthWest University Kano	8,655,940,899.85	-	-	0.0%	8,655,940,899.85
056902900100	Aminu Kano College of Islamic & Legal Studies Kano	1,387,060,817.33	-	-	0.0%	1,387,060,817.33
056903000100	Audu Bako College of Agriculture Danbatta	855,835,003.07	-	-	0.0%	855,835,003.07
056903100100	Sa'adatu Rimi College of Education Kano	4,050,000,000.00	-	-	0.0%	4,050,000,000.00
056903400100	Kano Fisheries Academy Bagauda Bebeji	93,337,140.00	-	-	0.0%	93,337,140.00
056903500100	Kano Poultry Academy Tukui Makoda	90,000,000.00	-	-	0.0%	90,000,000.00
056903600100	Kano State Farm Mechanization Academy Kadawa Garun	289,852,425.00	-	-	0.0%	289,852,425.00
056903900100	Kano Film Academy	288,163,710.00	-	-	0.0%	288,163,710.00
056904000100	Kano Sport Academy Karfi	50,000,000.00	-	-	0.0%	50,000,000.00
056904300100	Kano State Entrepreneurship Development Academy Daw	122,700,000.00	-	-	0.0%	122,700,000.00
056904500100	Kano State Livestock Academy Bagauda	382,500,000.00	-	-	0.0%	382,500,000.00
056904800100	Kano State Scholarship Board	3,079,249,613.18	-	-	0.0%	3,079,249,613.18
056905000100	Yusuf Maitama Sule College of Education & Advance Stud	3,542,908,803.87	-	-	0.0%	3,542,908,803.87
<b>05210000000</b>	<b>Ministry of Health</b>	<b>131,849,197,881.33</b>	<b>13,917,554,184.17</b>	<b>13,917,554,184.17</b>	<b>10.6%</b>	<b>117,931,643,697.16</b>
052100100100	Ministry of Health	91,360,467,517.09	10,667,105,284.17	10,667,105,284.17	11.7%	80,693,362,232.92
052100300100	H.M.B. ( HQ and Zones)	4,040,000,000.00	-	-	0.0%	4,040,000,000.00
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7)	1,673,806,488.95	-	-	0.0%	1,673,806,488.95
052104000100	School of Health Technology Kano	1,069,355,871.00	-	-	0.0%	1,069,355,871.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	12,901,240,748.29	3,250,448,900.00	3,250,448,900.00	25.2%	9,650,791,848.29
052100600100	State Agency for Control of Aids	1,288,881,920.00	-	-	0.0%	1,288,881,920.00
052100800100	KANO STATE CONTRIBUTORY HEALTH MANAGEMENT AG	7,364,500,000.00	-	-	0.0%	7,364,500,000.00
052100900100	KHETFUND	7,200,594,170.00	-	-	0.0%	7,200,594,170.00
052101100100	Private Health Institutions Management Agency	404,000,000.00	-	-	0.0%	404,000,000.00
052101300100	Drugs Management & Consumable Supply Agency (D.M.A)	2,780,227,896.00	-	-	0.0%	2,780,227,896.00
052101400100	Kano State Centre For Disease Control & Prevention	1,766,123,270.00	-	-	0.0%	1,766,123,270.00
<b>05350000000</b>	<b>Ministry of Environment &amp; Climate Change</b>	<b>15,004,044,786.66</b>	<b>695,936,063.46</b>	<b>695,936,063.46</b>	<b>4.6%</b>	<b>14,308,108,723.20</b>
053500100100	Ministry of Environment & Climate Change	7,239,764,786.66	618,676,147.86	618,676,147.86	8.5%	6,621,088,638.80
053500200100	Refuse Management & Sanitation Board (REMASAB)	3,506,000,000.00	-	-	0.0%	3,506,000,000.00
053500300100	Kano State Afforestation Project (KNAP)	615,000,000.00	77,259,915.60	77,259,915.60	12.6%	537,740,084.40
053500500100	Kano State Sustainable Projects	953,280,000.00	-	-	0.0%	953,280,000.00
053500600100	Kano Water Shed and Climate Change Management Ager	2,690,000,000.00	-	-	0.0%	2,690,000,000.00
<b>05510000000</b>	<b>Ministry for Local Government</b>	<b>611,500,000.00</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>4.1%</b>	<b>586,500,000.00</b>
055100100100	Ministry for Local Government	436,000,000.00	25,000,000.00	25,000,000.00	5.7%	411,000,000.00
055100800100	LOCAL GOVERNMENT SERVICE COMMISSION	175,500,000.00	-	-	0.0%	175,500,000.00
<b>05540000000</b>	<b>Ministry of Humanitarian &amp; Poverty Alleviation</b>	<b>3,454,600,000.00</b>	-	-	<b>0.0%</b>	<b>3,454,600,000.00</b>
055400100100	Ministry of Humanitarian & Poverty Alleviation	1,793,600,000.00	-	-	0.0%	1,793,600,000.00
055400200100	Social Protection Agency	1,661,000,000.00	-	-	0.0%	1,661,000,000.00

**Table 8: Other Expenditure by Administrative Classification**

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Other Expenditure</b>	<b>38,994,330,134.87</b>	<b>5,689,807,412.82</b>	<b>5,689,807,412.82</b>	<b>14.6%</b>	<b>33,304,522,722.05</b>
<b>01000000000</b>	<b>ADMINISTRATION SECTOR</b>	<b>10,880,990,370.15</b>	<b>79,140,000.00</b>	<b>79,140,000.00</b>	<b>0.7%</b>	<b>10,801,850,370.15</b>
<b>01110000000</b>	<b>Government House</b>	<b>5,603,666,327.23</b>	<b>79,140,000.00</b>	<b>79,140,000.00</b>	<b>1.4%</b>	<b>5,524,526,327.23</b>
011100100100	Government House	2,000,000,000.00	79,140,000.00	79,140,000.00	4.0%	1,920,860,000.00
011103700100	Pilgrim Welfare Board	3,203,666,327.23	-	-	0.0%	3,203,666,327.23
011105700100	Research & Documentation Directorate	100,000,000.00	-	-	0.0%	100,000,000.00
011105600100	Special Duties Directorate	300,000,000.00	-	-	0.0%	300,000,000.00
<b>01120000000</b>	<b>House of Assembly</b>	<b>76,324,042.92</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>76,324,042.92</b>
011200300100	House of Assembly	76,324,042.92	-	-	0.0%	76,324,042.92
<b>01610000000</b>	<b>Office of Secretary to State Government</b>	<b>1,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000,000.00</b>
016100200100	Admin & General Services Directorate	800,000,000.00	-	-	0.0%	800,000,000.00
016100300100	Research Evaluation & Political Affairs Directorate	200,000,000.00	-	-	0.0%	200,000,000.00
<b>01250000000</b>	<b>Office of the Head of Civil Service</b>	<b>4,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,000,000,000.00</b>
012500800100	Pension Fund Trustees	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
<b>01770000000</b>	<b>Ministry of Religious Affairs</b>	<b>200,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>200,000,000.00</b>
017700100100	Ministry of Religious Affairs	200,000,000.00	-	-	0.0%	200,000,000.00
<b>01800000000</b>	<b>Ministry of Public Procurement Project Monitoring and Evaluation</b>	<b>1,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,000,000.00</b>
018000100100	Ministry of Public Procurement Project Monitoring and Evaluation	1,000,000.00	-	-	0.0%	1,000,000.00
<b>02000000000</b>	<b>Economic Sector</b>	<b>27,278,339,764.72</b>	<b>5,610,667,412.82</b>	<b>5,610,667,412.82</b>	<b>20.6%</b>	<b>21,667,672,351.90</b>
<b>02200000000</b>	<b>Ministry of Finance</b>	<b>23,769,618,000.00</b>	<b>5,610,667,412.82</b>	<b>5,610,667,412.82</b>	<b>23.6%</b>	<b>18,158,950,587.18</b>
022000700100	Office of the Accountant General	23,769,618,000.00	5,610,667,412.82	5,610,667,412.82	23.6%	18,158,950,587.18
<b>02380000000</b>	<b>Ministry of Planning &amp; Budget</b>	<b>3,508,321,764.72</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,508,321,764.72</b>
023800100100	Ministry of Planning & Budget	3,508,321,764.72	-	-	0.0%	3,508,321,764.72
<b>02520000000</b>	<b>Ministry of Water Resources</b>	<b>400,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>400,000.00</b>
025210100100	Kano State Water Board	400,000.00	-	-	0.0%	400,000.00
<b>03000000000</b>	<b>Law and Justice Sector</b>	<b>820,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>820,000,000.00</b>
<b>03180000000</b>	<b>Judicial Service Commission</b>	<b>820,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>820,000,000.00</b>
031805300100	Sharia Court of Appeal	820,000,000.00	-	-	0.0%	820,000,000.00
<b>05000000000</b>	<b>Social Services Sector</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,000,000.00</b>
<b>05540000000</b>	<b>Ministry of Humanitarian &amp; Poverty Alleviation</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,000,000.00</b>
055400100100	Ministry of Humanitarian & Poverty Alleviation	15,000,000.00	-	-	0.0%	15,000,000.00

## 2.D Expenditure by Economic Classification

**Table 9: Total Expenditure by Economic Classification**

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

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>1,477,829,666,130.71</b>	<b>159,887,461,577.88</b>	<b>159,887,461,577.88</b>	<b>10.8%</b>	<b>1,317,942,204,552.83</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>1,477,829,666,130.71</b>	<b>159,887,461,577.88</b>	<b>159,887,461,577.88</b>	<b>10.8%</b>	<b>1,317,942,204,552.83</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>195,041,577,214.60</b>	<b>27,827,271,952.31</b>	<b>27,827,271,952.31</b>	<b>14.3%</b>	<b>167,214,305,262.29</b>
<b>2101</b>	<b>SALARY</b>	<b>104,177,021,145.89</b>	<b>20,573,298,263.74</b>	<b>20,573,298,263.74</b>	<b>19.7%</b>	<b>83,603,722,882.15</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>104,177,021,145.89</b>	<b>20,573,298,263.74</b>	<b>20,573,298,263.74</b>	<b>19.7%</b>	<b>83,603,722,882.15</b>
21010101	SALARY	90,388,773,145.89	20,117,167,187.56	20,117,167,187.56	22.3%	70,271,605,958.33
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	13,065,358,000.00	325,240,393.82	325,240,393.82	2.5%	12,740,117,606.18
21010104	CLEARANCE OF SALARY ARREARS	722,890,000.00	130,890,682.35	130,890,682.35	18.1%	591,999,317.65
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>90,202,958,068.71</b>	<b>7,065,569,279.80</b>	<b>7,065,569,279.80</b>	<b>7.8%</b>	<b>83,137,388,788.91</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>70,965,020,941.75</b>	<b>4,088,252,462.71</b>	<b>4,088,252,462.71</b>	<b>5.8%</b>	<b>66,876,768,479.04</b>
21020106	RESPONSIBILITY ALLOWANCE	13,001,754,950.00	1,558,645,142.95	1,558,645,142.95	12.0%	11,443,109,807.05
21020107	ENTERTAINMENT ALLOWANCE	4,970,525,900.00	527,447,421.09	527,447,421.09	10.6%	4,443,078,478.91
21020108	PROFESSIONAL DUTY ALLOWANCE	20,000,000.00	-	-	0.0%	20,000,000.00
21020109	LEAVE GRANT	5,000,000.00	-	-	0.0%	5,000,000.00
21020113	DOMESTIC SERVANT ALLOWANCE	369,372,000.00	-	-	0.0%	369,372,000.00
21020114	MEDICAL ALLOWANCE	13,682,532,134.61	771,946,106.17	771,946,106.17	5.6%	12,910,586,028.44
21020115	RURAL POSTING ALLOWANCE	1,447,596,476.92	-	-	0.0%	1,447,596,476.92
21020116	OTHER ALLOWANCES (LTG, & UPKEEP )	18,099,132,380.25	1,218,302,977.60	1,218,302,977.60	6.7%	16,880,829,402.65
21020117	EXAMS ALLOWANCE	2,197,662,107.69	-	-	0.0%	2,197,662,107.69
21020118	TEACHING INDUCEMENT	1,575,573,130.76	-	-	0.0%	1,575,573,130.76
21020119	SHIFTING ALLOWANCE	2,433,471,450.00	-	-	0.0%	2,433,471,450.00
21020120	LEARNED SOCIETY ALLOWANCE	458,524,376.92	-	-	0.0%	458,524,376.92
21020124	CALL DUTY ALLOWANCE	1,433,471,450.00	-	-	0.0%	1,433,471,450.00
21020126	HAZARD ALLOWANCE	1,891,995,826.92	-	-	0.0%	1,891,995,826.92
21020128	OTHER ALLOWANCES	8,419,550,003.84	11,910,814.91	11,910,814.91	0.1%	8,407,639,188.94
21020129	NYSC/ IT ALLOWANCES	8,000,000.00	-	-	0.0%	8,000,000.00
21020132	CASUAL WORKERS ALLOWANCE	917,048,753.84	-	-	0.0%	917,048,753.84
21020134	NON REGULAR ALLOWANCE	33,810,000.00	-	-	0.0%	33,810,000.00
<b>210202</b>	<b>SOCIAL CONTRIBUTIONS</b>	<b>19,237,937,126.95</b>	<b>2,977,316,817.09</b>	<b>2,977,316,817.09</b>	<b>15.5%</b>	<b>16,260,620,309.87</b>
21020202	CONTRIBUTORY PENSION	19,237,937,126.95	2,977,316,817.09	2,977,316,817.09	15.5%	16,260,620,309.87
<b>2103</b>	<b>SOCIAL BENEFITS</b>	<b>661,598,000.00</b>	<b>188,404,408.78</b>	<b>188,404,408.78</b>	<b>28.5%</b>	<b>473,193,591.22</b>
<b>210301</b>	<b>SOCIAL BENEFITS</b>	<b>661,598,000.00</b>	<b>188,404,408.78</b>	<b>188,404,408.78</b>	<b>28.5%</b>	<b>473,193,591.22</b>
21030102	PENSION	661,598,000.00	188,404,408.78	188,404,408.78	28.5%	473,193,591.22
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>234,676,844,319.13</b>	<b>10,095,214,886.78</b>	<b>10,095,214,886.78</b>	<b>4.3%</b>	<b>224,581,629,432.35</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>195,682,514,184.26</b>	<b>4,405,407,473.96</b>	<b>4,405,407,473.96</b>	<b>2.3%</b>	<b>191,277,106,710.30</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>17,128,534,508.94</b>	<b>594,660,500.00</b>	<b>594,660,500.00</b>	<b>3.5%</b>	<b>16,533,874,008.94</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,311,697,248.98	-	-	0.0%	5,311,697,248.98
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,967,068,015.85	594,660,500.00	594,660,500.00	15.0%	3,372,407,515.85
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,983,604,909.00	-	-	0.0%	3,983,604,909.00
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,866,164,335.12	-	-	0.0%	3,866,164,335.12
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>3,804,676,505.56</b>	<b>15,990,951.58</b>	<b>15,990,951.58</b>	<b>0.4%</b>	<b>3,788,685,553.98</b>
22020201	ELECTRICITY CHARGES	2,072,163,890.24	-	-	0.0%	2,072,163,890.24
22020202	TELEPHONE CHARGES	229,719,694.50	25,951.58	25,951.58	0.0%	229,693,742.92
22020203	INTERNET ACCESS CHARGES	651,766,992.02	10,315,000.00	10,315,000.00	1.6%	641,451,992.02
22020204	SATELLITE BROADCASTING ACCESS CHARGES	85,409,977.60	-	-	0.0%	85,409,977.60
22020205	WATER RATES	126,352,306.01	-	-	0.0%	126,352,306.01
22020206	SEWERAGE CHARGES	50,546,862.36	-	-	0.0%	50,546,862.36
22020207	LEASED COMMUNICATION LINES(S)	3,220,000.00	-	-	0.0%	3,220,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	84,800,000.00	-	-	0.0%	84,800,000.00
22020209	OTHER UTILITIES	500,696,782.83	5,650,000.00	5,650,000.00	1.1%	495,046,782.83

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

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>50,744,743,073.85</b>	<b>48,921,339.00</b>	<b>48,921,339.00</b>	<b>0.1%</b>	<b>50,695,821,734.85</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,857,201,813.94	35,865,275.00	35,865,275.00	1.9%	1,821,336,538.94
22020302	BOOKS	811,984,449.06	682,500.00	682,500.00	0.1%	811,301,949.06
22020303	NEWSPAPERS	27,739,596.94	-	-	0.0%	27,739,596.94
22020304	MAGAZINES & PERIODICALS	126,105,723.00	-	-	0.0%	126,105,723.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	790,019,131.12	-	-	0.0%	790,019,131.12
22020306	PRINTING OF SECURITY DOCUMENTS	904,092,500.10	-	-	0.0%	904,092,500.10
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	9,907,253,343.20	-	-	0.0%	9,907,253,343.20
22020308	FIELD & CAMPING MATERIALS SUPPLIES	174,756,600.00	-	-	0.0%	174,756,600.00
22020309	UNIFORMS & OTHER CLOTHING	424,185,898.07	-	-	0.0%	424,185,898.07
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	8,690,145,323.51	-	-	0.0%	8,690,145,323.51
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	11,866,161,181.87	10,000,000.00	10,000,000.00	0.1%	11,856,161,181.87
22020312	SANITARY MATERIALS	67,439,367.21	-	-	0.0%	67,439,367.21
22020313	WATER TREATMENT CHEMICALS	1,500,610,000.00	-	-	0.0%	1,500,610,000.00
22020314	EXAMINATION MATERIALS	11,609,649,585.82	-	-	0.0%	11,609,649,585.82
22020316	OTHER MATERIALS AND SUPPLY	1,987,398,560.00	2,373,564.00	2,373,564.00	0.1%	1,985,024,996.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>6,223,136,049.31</b>	<b>36,398,933.00</b>	<b>36,398,933.00</b>	<b>0.6%</b>	<b>6,186,737,116.31</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT E	1,989,659,204.13	20,084,133.00	20,084,133.00	1.0%	1,969,575,071.13
22020402	MAINTENANCE OF OFFICE FURNITURE	513,197,503.38	4,505,000.00	4,505,000.00	0.9%	508,692,503.38
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,069,024,534.60	7,027,800.00	7,027,800.00	0.7%	1,061,996,734.60
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	474,455,939.55	2,929,000.00	2,929,000.00	0.6%	471,526,939.55
22020405	MAINTENANCE OF PLANTS/GENERATORS	554,149,357.69	1,035,000.00	1,035,000.00	0.2%	553,114,357.69
22020406	OTHER MAINTENANCE SERVICES	929,875,513.61	-	-	0.0%	929,875,513.61
22020410	MAINTENANCE OF STREET LIGHTINGS	14,040,000.00	-	-	0.0%	14,040,000.00
22020411	MAINTENANCE OF COMMUNICATION EQUIPMENTS	18,343,000.00	-	-	0.0%	18,343,000.00
22020416	MAINTENANCE OF PARKS AND GARDEN	2,000,000.00	-	-	0.0%	2,000,000.00
22020417	MAINTENANCE OF OTHER INFRASTRUCTURE	658,390,996.35	818,000.00	818,000.00	0.1%	657,572,996.35
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>10,723,462,675.61</b>	<b>5,000,000.00</b>	<b>5,000,000.00</b>	<b>0.0%</b>	<b>10,718,462,675.61</b>
22020501	LOCAL TRAINING	7,699,888,820.61	5,000,000.00	5,000,000.00	0.1%	7,694,888,820.61
22020502	INTERNATIONAL TRAINING	3,023,573,855.00	-	-	0.0%	3,023,573,855.00
<b>220206</b>	<b>OTHER SERVICES - GENERAL</b>	<b>25,465,809,003.89</b>	<b>1,928,199,000.00</b>	<b>1,928,199,000.00</b>	<b>7.6%</b>	<b>23,537,610,003.89</b>
22020601	SECURITY SERVICES	1,750,479,958.38	77,933,000.00	77,933,000.00	4.5%	1,672,546,958.38
22020602	OFFICE RENT	161,297,000.00	2,520,000.00	2,520,000.00	1.6%	158,777,000.00
22020603	RESIDENTIAL RENT	54,860,733.01	-	-	0.0%	54,860,733.01
22020604	SECURITY VOTE (INCLUDING OPERATIONS)	23,224,750,000.00	1,847,746,000.00	1,847,746,000.00	8.0%	21,377,004,000.00
22020605	CLEANING & FUMIGATION SERVICES	274,421,312.50	-	-	0.0%	274,421,312.50
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENE</b>	<b>10,772,906,445.37</b>	<b>22,150,000.00</b>	<b>22,150,000.00</b>	<b>0.2%</b>	<b>10,750,756,445.37</b>
22020701	FINANCIAL CONSULTING	1,660,440,986.33	22,150,000.00	22,150,000.00	1.3%	1,638,290,986.33
22020702	INFORMATION TECHNOLOGY CONSULTING	644,434,629.39	-	-	0.0%	644,434,629.39
22020703	LEGAL SERVICES	994,400,979.53	-	-	0.0%	994,400,979.53
22020704	ENGINEERING SERVICES	30,165,501.80	-	-	0.0%	30,165,501.80
22020705	ARCHITECTURAL SERVICES	10,031,345.94	-	-	0.0%	10,031,345.94
22020706	SURVEYING SERVICES	60,404,000.00	-	-	0.0%	60,404,000.00
22020707	AGRICULTURAL CONSULTING	70,000,000.00	-	-	0.0%	70,000,000.00
22020708	MEDICAL CONSULTING	101,364,000.00	-	-	0.0%	101,364,000.00
22020709	AUDIT CONSULTANCY	158,389,658.45	-	-	0.0%	158,389,658.45
22020710	RESEARCH AND DOCUMENTATION	332,634,000.00	-	-	0.0%	332,634,000.00
22020711	SUPERVISION AND MANAGEMENT	2,512,991,543.94	-	-	0.0%	2,512,991,543.94
22020712	OTHER FINANCIAL CONSULTING	3,897,649,800.00	-	-	0.0%	3,897,649,800.00
22020713	TECHNICAL CONSULTANCY SERVICES	300,000,000.00	-	-	0.0%	300,000,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>6,947,327,865.66</b>	<b>553,427,764.38</b>	<b>553,427,764.38</b>	<b>8.0%</b>	<b>6,393,900,101.28</b>
22020801	MOTOR VEHICLE FUEL COST	2,489,592,142.88	-	-	0.0%	2,489,592,142.88
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	428,652,061.57	-	-	0.0%	428,652,061.57
22020803	PLANT / GENERATOR FUEL COST	3,990,083,661.21	553,427,764.38	553,427,764.38	13.9%	3,436,655,896.83
22020806	COOKING GAS/FUEL COST	39,000,000.00	-	-	0.0%	39,000,000.00
<b>220209</b>	<b>FINANCIAL CHARGES - GENERAL</b>	<b>276,631,155.29</b>	-	-	<b>0.0%</b>	<b>276,631,155.29</b>
22020901	BANK CHARGES (OTHER THAN INTEREST)	205,677,461.09	-	-	0.0%	205,677,461.09
22020902	INSURANCE PREMIUM	55,794,000.00	-	-	0.0%	55,794,000.00
22020903	OTHER CRF BANK CHARGES	15,159,694.20	-	-	0.0%	15,159,694.20

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

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>63,595,286,900.78</b>	<b>1,200,658,986.00</b>	<b>1,200,658,986.00</b>	<b>1.9%</b>	<b>62,394,627,914.78</b>
22021001	REFRESHMENT & MEALS	1,541,237,022.98	21,208,500.00	21,208,500.00	1.4%	1,520,028,522.98
22021002	HONORARIUM & SITTING ALLOWANCE	2,574,784,429.79	4,843,000.00	4,843,000.00	0.2%	2,569,941,429.79
22021003	PUBLICITY & ADVERTISEMENTS	4,157,879,289.43	526,712,980.00	526,712,980.00	12.7%	3,631,166,309.43
22021004	MEDICAL EXPENSES-LOCAL	589,179,600.96	3,692,550.00	3,692,550.00	0.6%	585,487,050.96
22021006	POSTAGES & COURIER SERVICES	91,557,120.25	-	-	0.0%	91,557,120.25
22021007	WELFARE PACKAGES	4,030,675,391.15	16,861,000.00	16,861,000.00	0.4%	4,013,814,391.15
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	402,946,402.36	8,750,000.00	8,750,000.00	2.2%	394,196,402.36
22021009	SPORTING ACTIVITIES	2,254,320,960.08	-	-	0.0%	2,254,320,960.08
22021010	DIRECT TEACHING & LABORATORY COST	129,904,355.47	-	-	0.0%	129,904,355.47
22021011	OTHER MISCELLANEOUS	13,082,184,327.83	138,633,500.00	138,633,500.00	1.1%	12,943,550,827.83
22021019	MEDICAL EXPENSES-INTERNATIONAL	1,926,600,000.00	-	-	0.0%	1,926,600,000.00
22021020	PAYMENT FOR FOREIGN SCHOLARSHIP SCHEME	26,230,000,000.00	-	-	0.0%	26,230,000,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,325,377,000.00	12,995,445.00	12,995,445.00	0.6%	2,312,381,555.00
22021022	HOSPITALITY EXPENSES	3,192,983,330.50	466,962,011.00	466,962,011.00	14.6%	2,726,021,319.50
22021023	FINAL ACCOUNT PRODUCTION	214,078,835.00	-	-	0.0%	214,078,835.00
22021024	BUDGET FORMULATION LOGISLTICS	771,078,835.00	-	-	0.0%	771,078,835.00
22021029	SYSTEMATIC LAND TITLING COST	500,000.00	-	-	0.0%	500,000.00
22021034	PRODUCTION OF AUDITED FINANCIAL STATEMENT	80,000,000.00	-	-	0.0%	80,000,000.00
<b>2203</b>	<b>LOANS AND ADVANCES</b>	<b>1,446,724,042.92</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,446,724,042.92</b>
<b>220301</b>	<b>STAFF LOANS &amp; ADVANCES</b>	<b>1,446,724,042.92</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,446,724,042.92</b>
22030101	MOTOR CYCLE ADVANCES	50,400,000.00	-	-	0.0%	50,400,000.00
22030102	BICYCLE ADVANCES	25,774,326.92	-	-	0.0%	25,774,326.92
22030104	CORRESPONDENCE ADVANCES	30,000,000.00	-	-	0.0%	30,000,000.00
22030106	MOTOR VEHICLE ADVANCE	1,330,549,716.00	-	-	0.0%	1,330,549,716.00
22030107	FURNISHING ADVANCES	10,000,000.00	-	-	0.0%	10,000,000.00
<b>2204</b>	<b>GRANTS AND CONTRIBUTIONS GENERAL</b>	<b>7,781,435,764.72</b>	<b>414,110,000.00</b>	<b>414,110,000.00</b>	<b>5.3%</b>	<b>7,367,325,764.72</b>
<b>220401</b>	<b>LOCAL GRANTS AND CONTRIBUTIONS</b>	<b>7,781,435,764.72</b>	<b>414,110,000.00</b>	<b>414,110,000.00</b>	<b>5.3%</b>	<b>7,367,325,764.72</b>
22040103	GRANT TO LOCAL GOVERNMENTS - CURRENT	800,000,000.00	334,970,000.00	334,970,000.00	41.9%	465,030,000.00
22040104	GRANT TO LOCAL GOVERNMENTS - CAPITAL	300,000,000.00	-	-	0.0%	300,000,000.00
22040105	GRANTS TO GOVERNMENT OWNED COMPANIES - CU	3,480,435,764.72	-	-	0.0%	3,480,435,764.72
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAP	201,000,000.00	-	-	0.0%	201,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOS	3,000,000,000.00	79,140,000.00	79,140,000.00	2.6%	2,920,860,000.00
<b>2205</b>	<b>SUBSIDIES GENERAL</b>	<b>3,231,552,327.23</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,231,552,327.23</b>
<b>220501</b>	<b>SUBSIDY TO PUBLIC/ PUBLIC INSTITUTIONS</b>	<b>3,231,552,327.23</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,231,552,327.23</b>
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	3,231,552,327.23	-	-	0.0%	3,231,552,327.23
<b>2206</b>	<b>PUBLIC DEBT CHARGES</b>	<b>22,519,618,000.00</b>	<b>5,275,697,412.82</b>	<b>5,275,697,412.82</b>	<b>23.4%</b>	<b>17,243,920,587.18</b>
<b>220601</b>	<b>FOREIGN INTEREST / DISCOUNT</b>	<b>3,000,000,000.00</b>	<b>740,568,760.26</b>	<b>740,568,760.26</b>	<b>24.7%</b>	<b>2,259,431,239.74</b>
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORR	3,000,000,000.00	740,568,760.26	740,568,760.26	24.7%	2,259,431,239.74
<b>220602</b>	<b>DOMESTIC INTEREST / DISCOUNT</b>	<b>2,000,000,000.00</b>	<b>708,055,706.72</b>	<b>708,055,706.72</b>	<b>35.4%</b>	<b>1,291,944,293.28</b>
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BOR	2,000,000,000.00	708,055,706.72	708,055,706.72	35.4%	1,291,944,293.28
<b>220603</b>	<b>FOREIGN PRINCIPAL</b>	<b>4,006,462,000.00</b>	<b>2,550,848,164.90</b>	<b>2,550,848,164.90</b>	<b>63.7%</b>	<b>1,455,613,835.10</b>
22060302	FOREIGN PRINCIPLE - LONG TERM BORROWINGS	4,006,462,000.00	2,550,848,164.90	2,550,848,164.90	63.7%	1,455,613,835.10
<b>220604</b>	<b>DOMESTIC PRINCIPAL</b>	<b>13,513,156,000.00</b>	<b>1,276,224,780.94</b>	<b>1,276,224,780.94</b>	<b>9.4%</b>	<b>12,236,931,219.06</b>
22060402	DOMESTIC PRINCIPLE - LONG TERM BORROWINGS	13,513,156,000.00	1,276,224,780.94	1,276,224,780.94	9.4%	12,236,931,219.06
<b>2208</b>	<b>TRANSFERS- PAYMENT TO INDIVIDUALS</b>	<b>4,015,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,015,000,000.00</b>
<b>220801</b>	<b>TRANSFERS- PAYMENT TO INDIVIDUALS</b>	<b>4,015,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,015,000,000.00</b>
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROU	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
22080104	Social Investment Programme	15,000,000.00	-	-	0.0%	15,000,000.00

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

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>1,048,111,244,596.98</b>	<b>121,964,974,738.79</b>	<b>121,964,974,738.79</b>	<b>11.6%</b>	<b>926,146,269,858.20</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>121,328,354,926.98</b>	<b>21,789,232,121.15</b>	<b>21,789,232,121.15</b>	<b>18.0%</b>	<b>99,539,122,805.83</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>121,328,354,926.98</b>	<b>21,789,232,121.15</b>	<b>21,789,232,121.15</b>	<b>18.0%</b>	<b>99,539,122,805.83</b>
23010101	PURCHASE / ACQUISITION OF LAND	7,516,000,466.71	11,508,967,341.39	11,508,967,341.39	153.1%	- 3,992,966,874.68
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	554,601,596.96	-	-	0.0%	554,601,596.96
23010104	PURCHASE MOTOR CYCLES	1,394,500,000.00	125,478,000.00	125,478,000.00	9.0%	1,269,022,000.00
23010105	PURCHASE OF MOTOR VEHICLES	14,928,312,549.22	1,160,453,900.00	1,160,453,900.00	7.8%	13,767,858,649.22
23010106	PURCHASE OF VANS	333,588,750.00	-	-	0.0%	333,588,750.00
23010107	PURCHASE OF TRUCKS	2,531,000,000.00	-	-	0.0%	2,531,000,000.00
23010108	PURCHASE OF BUSES	2,995,200,000.00	1,854,375,100.00	1,854,375,100.00	61.9%	1,140,824,900.00
23010109	PURCHASE OF SEA BOATS	400,000,000.00	-	-	0.0%	400,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	10,895,242,881.29	1,264,000,000.00	1,264,000,000.00	11.6%	9,631,242,881.29
23010113	PURCHASE OF COMPUTERS	11,532,892,366.44	56,789,000.00	56,789,000.00	0.5%	11,476,103,366.44
23010114	PURCHASE OF COMPUTER PRINTERS	325,721,170.00	-	-	0.0%	325,721,170.00
23010115	PURCHASE OF PHOTOCOPYING MACHINES	631,962,750.00	-	-	0.0%	631,962,750.00
23010117	PURCHASE OF SHREDDING MACHINES	4,200,000.00	-	-	0.0%	4,200,000.00
23010118	PURCHASE OF SCANNERS	125,889,350.00	-	-	0.0%	125,889,350.00
23010119	PURCHASE OF POWER GENERATING SET	3,216,132,432.89	-	-	0.0%	3,216,132,432.89
23010120	PURCHASE OF CANTEEN / KITCHEN EQUIPMENT	216,700,000.00	-	-	0.0%	216,700,000.00
23010121	PURCHASE OF RESIDENTIAL FURNITURE	1,331,000,000.00	-	-	0.0%	1,331,000,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	33,608,162,363.95	4,175,917,755.43	4,175,917,755.43	12.4%	29,432,244,608.52
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	1,009,856,000.00	-	-	0.0%	1,009,856,000.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMEN	14,032,853,156.89	1,392,074,000.00	1,392,074,000.00	9.9%	12,640,779,156.89
23010125	PURCHASE OF LIBRARY BOOKS & EQUIPMENT	384,724,201.29	-	-	0.0%	384,724,201.29
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	699,220,600.00	-	-	0.0%	699,220,600.00
23010127	PURCHASE OF AGRICULTURAL EQUIPMENT	4,095,223,950.08	-	-	0.0%	4,095,223,950.08
23010128	PURCHASE OF SECURITY EQUIPMENT	2,714,236,950.00	251,177,024.33	251,177,024.33	9.3%	2,463,059,925.67
23010129	PURCHASE OF INDUSTRIAL EQUIPMENT	1,916,518,086.54	-	-	0.0%	1,916,518,086.54
23010130	PURCHASE OF RECREATIONAL FACILITIES	133,353,828.00	-	-	0.0%	133,353,828.00
23010133	PURCHASE OF SURVEYING EQUIPMENT	56,350,000.00	-	-	0.0%	56,350,000.00
23010139	PURCHASE OF SCHOOL FURNITURES	615,000,000.00	-	-	0.0%	615,000,000.00
23010199	PURCHASE OF OTHER FIXED ASSETS	3,129,911,476.72	-	-	0.0%	3,129,911,476.72
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>606,334,523,576.85</b>	<b>71,017,196,382.17</b>	<b>71,017,196,382.17</b>	<b>11.7%</b>	<b>535,317,327,194.68</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS -</b>	<b>606,334,523,576.85</b>	<b>71,017,196,382.17</b>	<b>71,017,196,382.17</b>	<b>11.7%</b>	<b>535,317,327,194.68</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	9,890,232,404.38	30,231,818.05	30,231,818.05	0.3%	9,860,000,586.33
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUIL	7,211,572,022.11	132,185,566.31	132,185,566.31	1.8%	7,079,386,455.80
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	29,202,003,960.56	4,916,537,518.03	4,916,537,518.03	16.8%	24,285,466,442.53
23020104	CONSTRUCTION / PROVISION OF HOUSING	62,696,042,812.45	2,000,000,000.00	2,000,000,000.00	3.2%	60,696,042,812.45
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIE	21,667,524,585.76	190,211,435.25	190,211,435.25	0.9%	21,477,313,150.51
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEAL	29,424,472,630.03	4,656,000,000.00	4,656,000,000.00	15.8%	24,768,472,630.03

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

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	138,595,922,439.79	27,509,917,012.92	27,509,917,012.92	19.8%	111,086,005,426.87
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING ST	623,217,109.84	-	-	0.0%	623,217,109.84
23020111	CONSTRUCTION / PROVISION OF LIBRARIES	795,546,476.93	-	-	0.0%	795,546,476.93
23020112	CONSTRUCTION / PROVISION OF SPORTING FACILT	80,500,000.00	-	-	0.0%	80,500,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FA	1,110,500,000.00	-	-	0.0%	1,110,500,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	160,137,737,789.06	25,216,415,140.60	25,216,415,140.60	15.7%	134,921,322,648.46
23020116	CONSTRUCTION / PROVISION OF WATER-WAYS	550,000,534.00	-	-	0.0%	550,000,534.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	11,634,492,257.90	320,205,945.00	320,205,945.00	2.8%	11,314,286,312.90
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FA	55,489,626,883.64	-	-	0.0%	55,489,626,883.64
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF	602,097,170.46	-	-	0.0%	602,097,170.46
23020123	CONSTRUCTION OF TRAFFIC /STREET LIGHTS	4,795,000,000.00	3,234,039,462.96	3,234,039,462.96	67.4%	1,560,960,537.04
23020124	CONSTRUCTION OF MARKET/PARKS	10,426,992,955.68	-	-	0.0%	10,426,992,955.68
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	9,661,250,230.61	-	-	0.0%	9,661,250,230.61
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	9,060,850,077.19	-	-	0.0%	9,060,850,077.19
23020128	OTHER CONSTRUCTION	39,848,113,146.00	2,807,061,645.55	2,807,061,645.55	7.0%	37,041,051,500.51
23020130	CONSTRUCTION OF BUILDING ARREARS	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
23020131	CONSTRUCTION OF MOSQUE	1,330,828,090.40	4,390,837.50	4,390,837.50	0.3%	1,326,437,252.90
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>121,507,847,163.24</b>	<b>12,581,112,302.82</b>	<b>12,581,112,302.82</b>	<b>10.4%</b>	<b>108,926,734,860.43</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS -</b>	<b>121,507,847,163.24</b>	<b>12,581,112,302.82</b>	<b>12,581,112,302.82</b>	<b>10.4%</b>	<b>108,926,734,860.43</b>
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDI	396,084,274.53	-	-	0.0%	396,084,274.53
23030102	REHABILITATION / REPAIRS - ELECTRICITY	10,442,091,011.48	-	-	0.0%	10,442,091,011.48
23030103	REHABILITATION / REPAIRS - HOUSING	1,964,748,029.86	691,748,507.88	691,748,507.88	35.2%	1,272,999,521.99
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	6,421,781,225.00	-	-	0.0%	6,421,781,225.00
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH C	21,249,878,308.29	2,089,590,123.74	2,089,590,123.74	9.8%	19,160,288,184.55
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,484,253,870.89	4,034,956,666.22	4,034,956,666.22	13.2%	26,449,297,204.67
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATI	200,000,000.00	-	-	0.0%	200,000,000.00
23030110	REHABILITATION / REPAIRS - LIBRARIES	265,726,736.39	-	-	0.0%	265,726,736.39
23030111	REHABILITATION / REPAIRS - SPORTING FACILITIES	1,085,000,000.00	-	-	0.0%	1,085,000,000.00
23030112	REHABILITATION / REPAIRS - AGRICULTURAL FAC	2,584,095,001.77	-	-	0.0%	2,584,095,001.77
23030113	REHABILITATION / REPAIRS - ROADS/CULVERTS	27,935,536,375.75	5,151,166,104.89	5,151,166,104.89	18.4%	22,784,370,270.86
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACIL	633,000,000.00	-	-	0.0%	633,000,000.00
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EC	88,063,009.68	-	-	0.0%	88,063,009.68
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,099,891,035.87	613,650,900.09	613,650,900.09	6.1%	9,486,240,135.78
23030122	REHABILITATION/REPAIRS OF BOUNDARIES	15,000,000.00	-	-	0.0%	15,000,000.00
23030124	REHABILITATION/REPAIRS- MARKETS/PARKS	626,937,971.87	-	-	0.0%	626,937,971.87
23030125	REHABILITATION/REPAIRS- POWER GENERATING PL	2,570,000,000.00	-	-	0.0%	2,570,000,000.00
23030126	REHABILITATION/REPAIRS OF CEMETERIES	520,000,000.00	-	-	0.0%	520,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	1,760,615,233.53	-	-	0.0%	1,760,615,233.53
23030128	OTHER REHABILITATION	1,961,117,565.00	-	-	0.0%	1,961,117,565.00
23030129	REHABILITATION OF MOSQUES	204,027,513.32	-	-	0.0%	204,027,513.32
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>7,875,049,524.63</b>	<b>83,976,500.00</b>	<b>83,976,500.00</b>	<b>1.1%</b>	<b>7,791,073,024.63</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>7,875,049,524.63</b>	<b>83,976,500.00</b>	<b>83,976,500.00</b>	<b>1.1%</b>	<b>7,791,073,024.63</b>
23040101	TREE PLANTING	1,500,000,000.00	-	-	0.0%	1,500,000,000.00
23040102	EROSION & FLOOD CONTROL	3,040,932,489.38	-	-	0.0%	3,040,932,489.38
23040103	WILDLIFE CONSERVATION	240,000,000.00	83,976,500.00	83,976,500.00	35.0%	156,023,500.00
23040104	INDUSTRIAL POLLUTION PREVENTION & CONTROL	1,016,000,000.00	-	-	0.0%	1,016,000,000.00
23040105	WATER POLLUTION PREVENTION & CONTROL	2,078,117,035.25	-	-	0.0%	2,078,117,035.25
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>191,065,469,405.28</b>	<b>16,493,457,432.65</b>	<b>16,493,457,432.65</b>	<b>8.6%</b>	<b>174,572,011,972.63</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>191,065,469,405.28</b>	<b>16,493,457,432.65</b>	<b>16,493,457,432.65</b>	<b>8.6%</b>	<b>174,572,011,972.63</b>
23050101	RESEARCH AND DEVELOPMENT	23,204,831,543.89	543,370,915.60	543,370,915.60	2.3%	22,661,460,628.29
23050102	COMPUTER SOFTWARE ACQUISITION	6,480,014,486.51	56,600,000.00	56,600,000.00	0.9%	6,423,414,486.51
23050103	MONITORING AND EVALUATION	6,165,713,271.12	500,000,000.00	500,000,000.00	8.1%	5,665,713,271.12
23050104	ANNIVERSARIES/CELEBRATIONS	3,236,467,101.73	-	-	0.0%	3,236,467,101.73
23050108	SPECIAL INTERVENTION FUND	28,456,331,945.20	4,470,660,000.00	4,470,660,000.00	15.7%	23,985,671,945.20
23050109	PROVISION OF HEALTH PROGRAMME / ACTIVITIES	7,000,000.00	-	-	0.0%	7,000,000.00
23050110	PROVISION OF EDUCATIONAL PROGRAMME / ACTIV	24,748,496,175.08	6,351,802,104.57	6,351,802,104.57	25.7%	18,396,694,070.51
23050128	OTHER NON-TANGIBLE ASSETS	53,262,559,060.05	4,116,497,795.06	4,116,497,795.06	7.7%	49,146,061,264.99
23050129	DEVELOPMENT OF SMALL SCALE INDUSTRIES	33,519,000,000.00	-	-	0.0%	33,519,000,000.00
23050130	EMPOWERMENT PROGRAMME (CAPITAL)	11,985,055,821.71	454,526,617.42	454,526,617.42	3.8%	11,530,529,204.29

## 2.E Expenditure by Functional Classification

**Table 10: Total Expenditure by Functional Classification**

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>1,477,829,666,130.71</b>	<b>159,887,461,577.88</b>	<b>159,887,461,577.88</b>	<b>10.8%</b>	<b>1,317,942,204,552.83</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>181,065,166,573.77</b>	<b>16,914,641,534.39</b>	<b>16,914,641,534.39</b>	<b>9.3%</b>	<b>164,150,525,039.39</b>
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN	72,001,881,258.99	5,986,092,496.50	5,986,092,496.50	8.3%	66,015,788,762.49
70111	EXECUTIVE AND LEGISLATIVE ORGANS	54,057,854,443.15	5,566,813,888.43	5,566,813,888.43	10.3%	48,491,040,554.72
70112	FINANCIAL AND FISCAL AFFAIRS	17,944,026,815.84	419,278,608.07	419,278,608.07	2.3%	17,524,748,207.77
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>85,200,593,314.78</b>	<b>5,314,128,752.35</b>	<b>5,314,128,752.35</b>	<b>6.2%</b>	<b>79,886,464,562.43</b>
70131	GENERAL PERSONNEL SERVICES	9,456,928,720.00	697,371,944.83	697,371,944.83	7.4%	8,759,556,775.17
70132	OVERALL PLANNING AND STATISTICAL SERVICES	19,214,987,080.56	38,669,648.35	38,669,648.35	0.2%	19,176,317,432.22
70133	OTHER GENERAL SERVICES	56,528,677,514.22	4,578,087,159.17	4,578,087,159.17	8.1%	51,950,590,355.05
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>243,074,000.00</b>	<b>3,752,872.72</b>	<b>3,752,872.72</b>	<b>1.5%</b>	<b>239,321,127.28</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	243,074,000.00	3,752,872.72	3,752,872.72	1.5%	239,321,127.28
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>22,519,618,000.00</b>	<b>5,275,697,412.82</b>	<b>5,275,697,412.82</b>	<b>23.4%</b>	<b>17,243,920,587.18</b>
70171	PUBLIC DEBT TRANSACTIONS	22,519,618,000.00	5,275,697,412.82	5,275,697,412.82	23.4%	17,243,920,587.18
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>1,100,000,000.00</b>	<b>334,970,000.00</b>	<b>334,970,000.00</b>	<b>30.5%</b>	<b>765,030,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,100,000,000.00	334,970,000.00	334,970,000.00	30.5%	765,030,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>40,584,101,965.32</b>	<b>1,511,793,667.71</b>	<b>1,511,793,667.71</b>	<b>3.7%</b>	<b>39,072,308,297.61</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>2,200,853,000.00</b>	<b>336,190,354.64</b>	<b>336,190,354.64</b>	<b>15.3%</b>	<b>1,864,662,645.36</b>
70321	FIRE PROTECTION SERVICES	2,200,853,000.00	336,190,354.64	336,190,354.64	15.3%	1,864,662,645.36
<b>7033</b>	<b>LAW COURTS</b>	<b>23,181,623,965.32</b>	<b>142,809,652.21</b>	<b>142,809,652.21</b>	<b>0.6%</b>	<b>23,038,814,313.11</b>
70331	LAW COURTS	23,181,623,965.32	142,809,652.21	142,809,652.21	0.6%	23,038,814,313.11
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>15,201,625,000.00</b>	<b>1,032,793,660.85</b>	<b>1,032,793,660.85</b>	<b>6.8%</b>	<b>14,168,831,339.15</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	15,201,625,000.00	1,032,793,660.85	1,032,793,660.85	6.8%	14,168,831,339.15
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>287,969,999,056.70</b>	<b>37,812,771,536.50</b>	<b>37,812,771,536.50</b>	<b>13.1%</b>	<b>250,157,227,520.20</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>18,483,260,435.92</b>	<b>186,774,214.63</b>	<b>186,774,214.63</b>	<b>1.0%</b>	<b>18,296,486,221.29</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	18,483,260,435.92	186,774,214.63	186,774,214.63	1.0%	18,296,486,221.29
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>24,520,145,736.58</b>	<b>885,773,806.31</b>	<b>885,773,806.31</b>	<b>3.6%</b>	<b>23,634,371,930.27</b>
70421	AGRICULTURE	15,552,748,736.58	878,382,909.77	878,382,909.77	5.6%	14,674,365,826.81
70422	FORESTRY	8,967,397,000.00	7,390,896.54	7,390,896.54	0.1%	8,960,006,103.46
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>49,281,231,670.30</b>	<b>3,686,263,693.97</b>	<b>3,686,263,693.97</b>	<b>7.5%</b>	<b>45,594,967,976.33</b>
70434	OTHER FUELS	20,000,000.00	4,500,000.00	4,500,000.00	22.5%	15,500,000.00
70435	ELECTRICITY	49,261,231,670.30	3,681,763,693.97	3,681,763,693.97	7.5%	45,579,467,976.33
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>5,261,910,000.00</b>	-	-	<b>0.0%</b>	<b>5,261,910,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	4,386,000,000.00	-	-	0.0%	4,386,000,000.00
70442	MANUFACTURING	875,910,000.00	-	-	0.0%	875,910,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>183,517,596,182.59</b>	<b>32,996,504,649.77</b>	<b>32,996,504,649.77</b>	<b>18.0%</b>	<b>150,521,091,532.82</b>
70451	ROAD TRANSPORT	183,517,596,182.59	32,996,504,649.77	32,996,504,649.77	18.0%	150,521,091,532.82
<b>7046</b>	<b>COMMUNICATION</b>	<b>1,690,830,000.00</b>	-	-	<b>0.0%</b>	<b>1,690,830,000.00</b>
70461	COMMUNICATION	1,690,830,000.00	-	-	0.0%	1,690,830,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>4,484,061,821.71</b>	<b>57,455,171.81</b>	<b>57,455,171.81</b>	<b>1.3%</b>	<b>4,426,606,649.90</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	2,324,955,821.71	-	-	0.0%	2,324,955,821.71
70473	TOURISM	2,159,106,000.00	57,455,171.81	57,455,171.81	2.7%	2,101,650,828.19
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C.</b>	<b>730,963,209.60</b>	-	-	<b>0.0%</b>	<b>730,963,209.60</b>
70491	ECONOMIC AFFAIRS N.E.C.	730,963,209.60	-	-	0.0%	730,963,209.60
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>19,548,088,204.66</b>	<b>927,265,935.66</b>	<b>927,265,935.66</b>	<b>4.7%</b>	<b>18,620,822,269.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>5,167,115,000.00</b>	<b>43,858,046.02</b>	<b>43,858,046.02</b>	<b>0.8%</b>	<b>5,123,256,953.98</b>
70511	WASTE MANAGEMENT	5,167,115,000.00	43,858,046.02	43,858,046.02	0.8%	5,123,256,953.98
<b>7052</b>	<b>WASTE WATER MANAGEMENT</b>	<b>1,401,900,000.00</b>	-	-	<b>0.0%</b>	<b>1,401,900,000.00</b>
70521	WASTE WATER MANAGEMENT	1,401,900,000.00	-	-	0.0%	1,401,900,000.00
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>615,000,000.00</b>	<b>77,259,915.60</b>	<b>77,259,915.60</b>	<b>12.6%</b>	<b>537,740,084.40</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	615,000,000.00	77,259,915.60	77,259,915.60	12.6%	537,740,084.40
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>12,364,073,204.66</b>	<b>806,147,974.04</b>	<b>806,147,974.04</b>	<b>6.5%</b>	<b>11,557,925,230.62</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	12,364,073,204.66	806,147,974.04	806,147,974.04	6.5%	11,557,925,230.62
<b>706</b>	<b>HOUSING AND COMMUNITY AMENITIES</b>	<b>226,659,630,761.04</b>	<b>18,823,901,344.48</b>	<b>18,823,901,344.48</b>	<b>8.3%</b>	<b>207,835,729,416.57</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>160,782,565,070.80</b>	<b>13,733,563,986.19</b>	<b>13,733,563,986.19</b>	<b>8.5%</b>	<b>147,049,001,084.61</b>
70611	HOUSING DEVELOPMENT	160,782,565,070.80	13,733,563,986.19	13,733,563,986.19	8.5%	147,049,001,084.61
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>27,292,867,567.11</b>	<b>675,984,984.92</b>	<b>675,984,984.92</b>	<b>2.5%</b>	<b>26,616,882,582.19</b>
70621	COMMUNITY DEVELOPMENT	27,292,867,567.11	675,984,984.92	675,984,984.92	2.5%	26,616,882,582.19

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>7063</b>	<b>WATER SUPPLY</b>	<b>35,748,999,260.25</b>	<b>235,992,855.34</b>	<b>235,992,855.34</b>	<b>0.7%</b>	<b>35,513,006,404.91</b>
70631	WATER SUPPLY	35,748,999,260.25	235,992,855.34	235,992,855.34	0.7%	35,513,006,404.91
<b>7064</b>	<b>STREET LIGHTING</b>	<b>2,835,198,862.89</b>	<b>4,178,359,518.03</b>	<b>4,178,359,518.03</b>	<b>147.4%</b>	<b>- 1,343,160,655.14</b>
70641	STREET LIGHTING	2,835,198,862.89	4,178,359,518.03	4,178,359,518.03	147.4%	- 1,343,160,655.14
<b>707</b>	<b>HEALTH</b>	<b>205,424,173,392.70</b>	<b>19,710,307,093.72</b>	<b>19,710,307,093.72</b>	<b>9.6%</b>	<b>185,713,866,298.98</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>3,057,727,896.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,057,727,896.00</b>
70711	PHARMACEUTICAL PRODUCTS	3,057,727,896.00	-	-	0.0%	3,057,727,896.00
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>4,904,794,000.00</b>	<b>402,326,590.38</b>	<b>402,326,590.38</b>	<b>8.2%</b>	<b>4,502,467,409.62</b>
70721	GENERAL MEDICAL SERVICES	4,904,794,000.00	402,326,590.38	402,326,590.38	8.2%	4,502,467,409.62
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>57,897,317,349.37</b>	<b>5,299,545,899.33</b>	<b>5,299,545,899.33</b>	<b>9.2%</b>	<b>52,597,771,450.04</b>
70731	GENERAL HOSPITAL SERVICES	56,634,233,349.37	5,299,545,899.33	5,299,545,899.33	9.4%	51,334,687,450.04
70732	SPECIALIZED HOSPITAL SERVICES	1,263,084,000.00	-	-	0.0%	1,263,084,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>125,744,117,532.33</b>	<b>13,917,554,184.17</b>	<b>13,917,554,184.17</b>	<b>11.1%</b>	<b>111,826,563,348.16</b>
70741	PUBLIC HEALTH SERVICES	125,744,117,532.33	13,917,554,184.17	13,917,554,184.17	11.1%	111,826,563,348.16
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>13,820,216,615.00</b>	<b>90,880,419.83</b>	<b>90,880,419.83</b>	<b>0.7%</b>	<b>13,729,336,195.17</b>
70761	HEALTH N.E.C.	13,820,216,615.00	90,880,419.83	90,880,419.83	0.7%	13,729,336,195.17
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>38,487,436,343.48</b>	<b>987,235,800.05</b>	<b>987,235,800.05</b>	<b>2.6%</b>	<b>37,500,200,543.43</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>5,490,347,000.00</b>	<b>166,425,140.80</b>	<b>166,425,140.80</b>	<b>3.0%</b>	<b>5,323,921,859.20</b>
70811	RECREATIONAL AND SPORTING SERVICES	5,490,347,000.00	166,425,140.80	166,425,140.80	3.0%	5,323,921,859.20
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>2,526,092,000.00</b>	<b>59,129,282.29</b>	<b>59,129,282.29</b>	<b>2.3%</b>	<b>2,466,962,717.71</b>
70821	CULTURAL SERVICES	2,526,092,000.00	59,129,282.29	59,129,282.29	2.3%	2,466,962,717.71
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>11,468,387,854.96</b>	<b>728,783,551.77</b>	<b>728,783,551.77</b>	<b>6.4%</b>	<b>10,739,604,303.19</b>
70831	BROADCASTING AND PUBLISHING SERVICES	11,468,387,854.96	728,783,551.77	728,783,551.77	6.4%	10,739,604,303.19
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>16,440,785,488.52</b>	<b>11,351,422.01</b>	<b>11,351,422.01</b>	<b>0.1%</b>	<b>16,429,434,066.51</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	16,440,785,488.52	11,351,422.01	11,351,422.01	0.1%	16,429,434,066.51
<b>7085</b>	<b>R &amp; D RECREATION, CULTURE AND RELIGION</b>	<b>2,531,824,000.00</b>	<b>21,546,403.17</b>	<b>21,546,403.17</b>	<b>0.9%</b>	<b>2,510,277,596.83</b>
70851	R & D RECREATION, CULTURE AND RELIGION	2,531,824,000.00	21,546,403.17	21,546,403.17	0.9%	2,510,277,596.83
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>30,000,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	-	-	0.0%	30,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>428,231,751,737.18</b>	<b>57,310,020,103.23</b>	<b>57,310,020,103.23</b>	<b>13.4%</b>	<b>370,921,731,633.95</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>27,167,315,755.93</b>	<b>8,279,554,571.42</b>	<b>8,279,554,571.42</b>	<b>30.5%</b>	<b>18,887,761,184.51</b>
70912	PRIMARY EDUCATION	27,167,315,755.93	8,279,554,571.42	8,279,554,571.42	30.5%	18,887,761,184.51
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>111,142,280,050.42</b>	<b>9,478,178,878.43</b>	<b>9,478,178,878.43</b>	<b>8.5%</b>	<b>101,664,101,171.99</b>
70922	UPPER-SECONDARY EDUCATION	111,142,280,050.42	9,478,178,878.43	9,478,178,878.43	8.5%	101,664,101,171.99
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>91,200,391,279.91</b>	<b>3,475,862,415.85</b>	<b>3,475,862,415.85</b>	<b>3.8%</b>	<b>87,724,528,864.05</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	59,267,236,275.94	2,509,383,018.11	2,509,383,018.11	4.2%	56,757,853,257.83
70942	SECOND STAGE OF TERTIARY EDUCATION	31,933,155,003.97	966,479,397.74	966,479,397.74	3.0%	30,966,675,606.23
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>882,519,291.70</b>	<b>124,212,387.10</b>	<b>124,212,387.10</b>	<b>14.1%</b>	<b>758,306,904.60</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	882,519,291.70	124,212,387.10	124,212,387.10	14.1%	758,306,904.60
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>3,079,249,613.18</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,079,249,613.18</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	3,079,249,613.18	-	-	0.0%	3,079,249,613.18
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>797,504,297.48</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>797,504,297.48</b>
70971	R & D EDUCATION	797,504,297.48	-	-	0.0%	797,504,297.48
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>193,962,491,448.57</b>	<b>35,952,211,850.44</b>	<b>35,952,211,850.44</b>	<b>18.5%</b>	<b>158,010,279,598.13</b>
70981	EDUCATION N.E.C.	193,962,491,448.57	35,952,211,850.44	35,952,211,850.44	18.5%	158,010,279,598.13
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>49,859,318,095.85</b>	<b>5,889,524,562.14</b>	<b>5,889,524,562.14</b>	<b>11.8%</b>	<b>43,969,793,533.72</b>
<b>7102</b>	<b>OLD AGE</b>	<b>24,814,231,126.95</b>	<b>3,176,901,176.87</b>	<b>3,176,901,176.87</b>	<b>12.8%</b>	<b>21,637,329,950.08</b>
71021	OLD AGE	24,814,231,126.95	3,176,901,176.87	3,176,901,176.87	12.8%	21,637,329,950.08
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>4,321,350,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,321,350,000.00</b>
71041	FAMILY AND CHILDREN	4,321,350,000.00	-	-	0.0%	4,321,350,000.00
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>2,885,031,400.00</b>	<b>73,804,881.96</b>	<b>73,804,881.96</b>	<b>2.6%</b>	<b>2,811,226,518.04</b>
71051	UNEMPLOYMENT	2,885,031,400.00	73,804,881.96	73,804,881.96	2.6%	2,811,226,518.04
<b>7106</b>	<b>HOUSING</b>	<b>11,597,505,639.09</b>	<b>2,558,060,990.96</b>	<b>2,558,060,990.96</b>	<b>22.1%</b>	<b>9,039,444,648.13</b>
71061	HOUSING	11,597,505,639.09	2,558,060,990.96	2,558,060,990.96	22.1%	9,039,444,648.13
<b>7107</b>	<b>SOCIAL EXCLUSION N.E.C.</b>	<b>539,653,530.50</b>	<b>1,035,137.28</b>	<b>1,035,137.28</b>	<b>0.2%</b>	<b>538,618,393.22</b>
71071	SOCIAL EXCLUSION N.E.C.	539,653,530.50	1,035,137.28	1,035,137.28	0.2%	538,618,393.22
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>5,701,546,399.31</b>	<b>79,722,375.08</b>	<b>79,722,375.08</b>	<b>1.4%</b>	<b>5,621,824,024.24</b>
71091	SOCIAL PROTECTION N.E.C.	5,701,546,399.31	79,722,375.08	79,722,375.08	1.4%	5,621,824,024.24

Table 11: Personnel Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>195,041,577,214.60</b>	<b>27,827,271,952.31</b>	<b>27,827,271,952.31</b>	<b>14.3%</b>	<b>167,214,305,262.29</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>18,455,774,353.10</b>	<b>2,255,425,294.57</b>	<b>2,255,425,294.57</b>	<b>12.2%</b>	<b>16,200,349,058.53</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN</b>	<b>5,681,167,150.10</b>	<b>668,300,680.50</b>	<b>668,300,680.50</b>	<b>11.8%</b>	<b>5,012,866,469.60</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,565,238,000.00	369,783,901.01	369,783,901.01	23.6%	1,195,454,098.99
70112	FINANCIAL AND FISCAL AFFAIRS	4,115,929,150.10	298,516,779.49	298,516,779.49	7.3%	3,817,412,370.61
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>12,749,938,203.00</b>	<b>1,583,371,741.35</b>	<b>1,583,371,741.35</b>	<b>12.4%</b>	<b>11,166,566,461.65</b>
70131	GENERAL PERSONNEL SERVICES	4,191,377,000.00	697,371,944.83	697,371,944.83	16.6%	3,494,005,055.17
70132	OVERALL PLANNING AND STATISTICAL SERVICES	260,315,203.00	38,669,648.35	38,669,648.35	14.9%	221,645,554.65
70133	OTHER GENERAL SERVICES	8,298,246,000.00	847,330,148.17	847,330,148.17	10.2%	7,450,915,851.83
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>24,669,000.00</b>	<b>3,752,872.72</b>	<b>3,752,872.72</b>	<b>15.2%</b>	<b>20,916,127.28</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	24,669,000.00	3,752,872.72	3,752,872.72	15.2%	20,916,127.28
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>16,150,243,214.60</b>	<b>1,511,793,667.71</b>	<b>1,511,793,667.71</b>	<b>9.4%</b>	<b>14,638,449,546.89</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>1,484,603,000.00</b>	<b>336,190,354.64</b>	<b>336,190,354.64</b>	<b>22.6%</b>	<b>1,148,412,645.36</b>
70321	FIRE PROTECTION SERVICES	1,484,603,000.00	336,190,354.64	336,190,354.64	22.6%	1,148,412,645.36
<b>7033</b>	<b>LAW COURTS</b>	<b>8,379,230,214.60</b>	<b>142,809,652.21</b>	<b>142,809,652.21</b>	<b>1.7%</b>	<b>8,236,420,562.39</b>
70331	LAW COURTS	8,379,230,214.60	142,809,652.21	142,809,652.21	1.7%	8,236,420,562.39
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>6,286,410,000.00</b>	<b>1,032,793,660.85</b>	<b>1,032,793,660.85</b>	<b>16.4%</b>	<b>5,253,616,339.15</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	6,286,410,000.00	1,032,793,660.85	1,032,793,660.85	16.4%	5,253,616,339.15
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>8,038,113,494.17</b>	<b>1,908,160,266.84</b>	<b>1,908,160,266.84</b>	<b>23.7%</b>	<b>6,129,953,227.33</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>638,118,448.63</b>	<b>91,290,486.99</b>	<b>91,290,486.99</b>	<b>14.3%</b>	<b>546,827,961.64</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	638,118,448.63	91,290,486.99	91,290,486.99	14.3%	546,827,961.64
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>3,636,531,070.54</b>	<b>885,773,806.31</b>	<b>885,773,806.31</b>	<b>24.4%</b>	<b>2,750,757,264.23</b>
70421	AGRICULTURE	3,574,804,070.54	878,382,909.77	878,382,909.77	24.6%	2,696,421,160.77
70422	FORESTRY	61,727,000.00	7,390,896.54	7,390,896.54	12.0%	54,336,103.46
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>191,447,975.01</b>	<b>31,040,286.01</b>	<b>31,040,286.01</b>	<b>16.2%</b>	<b>160,407,688.99</b>
70434	OTHER FUELS	20,000,000.00	4,500,000.00	4,500,000.00	22.5%	15,500,000.00
70435	ELECTRICITY	171,447,975.01	26,540,286.01	26,540,286.01	15.5%	144,907,688.99
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>23,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>23,500,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	23,500,000.00	-	-	0.0%	23,500,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>3,208,600,000.00</b>	<b>842,600,515.71</b>	<b>842,600,515.71</b>	<b>26.3%</b>	<b>2,365,999,484.29</b>
70451	ROAD TRANSPORT	3,208,600,000.00	842,600,515.71	842,600,515.71	26.3%	2,365,999,484.29
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>339,916,000.00</b>	<b>57,455,171.81</b>	<b>57,455,171.81</b>	<b>16.9%</b>	<b>282,460,828.19</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	22,200,000.00	-	-	0.0%	22,200,000.00
70473	TOURISM	317,716,000.00	57,455,171.81	57,455,171.81	18.1%	260,260,828.19
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>1,301,069,360.00</b>	<b>231,329,872.20</b>	<b>231,329,872.20</b>	<b>17.8%</b>	<b>1,069,739,487.80</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>232,630,000.00</b>	<b>43,858,046.02</b>	<b>43,858,046.02</b>	<b>18.9%</b>	<b>188,771,953.98</b>
70511	WASTE MANAGEMENT	232,630,000.00	43,858,046.02	43,858,046.02	18.9%	188,771,953.98
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>1,068,439,360.00</b>	<b>187,471,826.18</b>	<b>187,471,826.18</b>	<b>17.5%</b>	<b>880,967,533.82</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,068,439,360.00	187,471,826.18	187,471,826.18	17.5%	880,967,533.82
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>2,816,861,000.00</b>	<b>237,439,719.12</b>	<b>237,439,719.12</b>	<b>8.4%</b>	<b>2,579,421,280.88</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>475,451,000.00</b>	<b>88,086,078.49</b>	<b>88,086,078.49</b>	<b>18.5%</b>	<b>387,364,921.51</b>
70611	HOUSING DEVELOPMENT	475,451,000.00	88,086,078.49	88,086,078.49	18.5%	387,364,921.51
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>553,154,000.00</b>	<b>103,572,220.54</b>	<b>103,572,220.54</b>	<b>18.7%</b>	<b>449,581,779.46</b>
70621	COMMUNITY DEVELOPMENT	553,154,000.00	103,572,220.54	103,572,220.54	18.7%	449,581,779.46
<b>7063</b>	<b>WATER SUPPLY</b>	<b>1,788,256,000.00</b>	<b>45,781,420.09</b>	<b>45,781,420.09</b>	<b>2.6%</b>	<b>1,742,474,579.91</b>
70631	WATER SUPPLY	1,788,256,000.00	45,781,420.09	45,781,420.09	2.6%	1,742,474,579.91

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>707</b>	<b>HEALTH</b>	<b>56,609,316,000.00</b>	<b>5,792,752,909.55</b>	<b>5,792,752,909.55</b>	<b>10.2%</b>	<b>50,816,563,090.45</b>
<b>7072</b>	<b>OUTPATIENT SERVICES</b>	<b>4,904,794,000.00</b>	<b>402,326,590.38</b>	<b>402,326,590.38</b>	<b>8.2%</b>	<b>4,502,467,409.62</b>
70721	GENERAL MEDICAL SERVICES	4,904,794,000.00	402,326,590.38	402,326,590.38	8.2%	4,502,467,409.62
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>51,068,419,000.00</b>	<b>5,299,545,899.33</b>	<b>5,299,545,899.33</b>	<b>10.4%</b>	<b>45,768,873,100.67</b>
70731	GENERAL HOSPITAL SERVICES	51,068,419,000.00	5,299,545,899.33	5,299,545,899.33	10.4%	45,768,873,100.67
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>636,103,000.00</b>	<b>90,880,419.83</b>	<b>90,880,419.83</b>	<b>14.3%</b>	<b>545,222,580.17</b>
70761	HEALTH N.E.C.	636,103,000.00	90,880,419.83	90,880,419.83	14.3%	545,222,580.17
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>1,982,436,000.00</b>	<b>454,358,300.05</b>	<b>454,358,300.05</b>	<b>22.9%</b>	<b>1,528,077,699.95</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>428,469,000.00</b>	<b>166,425,140.80</b>	<b>166,425,140.80</b>	<b>38.8%</b>	<b>262,043,859.20</b>
70811	RECREATIONAL AND SPORTING SERVICES	428,469,000.00	166,425,140.80	166,425,140.80	38.8%	262,043,859.20
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>244,442,000.00</b>	<b>59,129,282.29</b>	<b>59,129,282.29</b>	<b>24.2%</b>	<b>185,312,717.71</b>
70821	CULTURAL SERVICES	244,442,000.00	59,129,282.29	59,129,282.29	24.2%	185,312,717.71
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>1,128,766,000.00</b>	<b>195,906,051.77</b>	<b>195,906,051.77</b>	<b>17.4%</b>	<b>932,859,948.23</b>
70831	BROADCASTING AND PUBLISHING SERVICES	1,128,766,000.00	195,906,051.77	195,906,051.77	17.4%	932,859,948.23
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>77,935,000.00</b>	<b>11,351,422.01</b>	<b>11,351,422.01</b>	<b>14.6%</b>	<b>66,583,577.99</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	77,935,000.00	11,351,422.01	11,351,422.01	14.6%	66,583,577.99
<b>7085</b>	<b>R &amp; D RECREATION, CULTURE AND RELIGION</b>	<b>102,824,000.00</b>	<b>21,546,403.17</b>	<b>21,546,403.17</b>	<b>21.0%</b>	<b>81,277,596.83</b>
70851	R & D RECREATION, CULTURE AND RELIGION	102,824,000.00	21,546,403.17	21,546,403.17	21.0%	81,277,596.83
<b>709</b>	<b>EDUCATION</b>	<b>67,995,511,766.46</b>	<b>12,104,548,351.09</b>	<b>12,104,548,351.09</b>	<b>17.8%</b>	<b>55,890,963,415.37</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>383,645,000.00</b>	<b>53,266,881.17</b>	<b>53,266,881.17</b>	<b>13.9%</b>	<b>330,378,118.83</b>
70912	PRIMARY EDUCATION	383,645,000.00	53,266,881.17	53,266,881.17	13.9%	330,378,118.83
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>42,358,575,766.46</b>	<b>8,478,178,878.43</b>	<b>8,478,178,878.43</b>	<b>20.0%</b>	<b>33,880,396,888.03</b>
70922	UPPER-SECONDARY EDUCATION	42,358,575,766.46	8,478,178,878.43	8,478,178,878.43	20.0%	33,880,396,888.03
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>23,702,509,000.00</b>	<b>3,276,162,415.85</b>	<b>3,276,162,415.85</b>	<b>13.8%</b>	<b>20,426,346,584.15</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	11,017,970,000.00	2,309,683,018.11	2,309,683,018.11	21.0%	8,708,286,981.89
70942	SECOND STAGE OF TERTIARY EDUCATION	12,684,539,000.00	966,479,397.74	966,479,397.74	7.6%	11,718,059,602.26
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>637,638,000.00</b>	<b>124,212,387.10</b>	<b>124,212,387.10</b>	<b>19.5%</b>	<b>513,425,612.90</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	637,638,000.00	124,212,387.10	124,212,387.10	19.5%	513,425,612.90
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>913,144,000.00</b>	<b>172,727,788.55</b>	<b>172,727,788.55</b>	<b>18.9%</b>	<b>740,416,211.45</b>
70981	EDUCATION N.E.C.	913,144,000.00	172,727,788.55	172,727,788.55	18.9%	740,416,211.45
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>21,692,252,026.27</b>	<b>3,331,463,571.18</b>	<b>3,331,463,571.18</b>	<b>15.4%</b>	<b>18,360,788,455.08</b>
<b>7102</b>	<b>OLD AGE</b>	<b>20,814,231,126.95</b>	<b>3,176,901,176.87</b>	<b>3,176,901,176.87</b>	<b>15.3%</b>	<b>17,637,329,950.08</b>
71021	OLD AGE	20,814,231,126.95	3,176,901,176.87	3,176,901,176.87	15.3%	17,637,329,950.08
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>452,904,000.00</b>	<b>73,804,881.96</b>	<b>73,804,881.96</b>	<b>16.3%</b>	<b>379,099,118.04</b>
71051	UNEMPLOYMENT	452,904,000.00	73,804,881.96	73,804,881.96	16.3%	379,099,118.04
<b>7107</b>	<b>SOCIAL EXCLUSION N.E.C</b>	<b>5,869,000.00</b>	<b>1,035,137.28</b>	<b>1,035,137.28</b>	<b>17.6%</b>	<b>4,833,862.72</b>
71071	SOCIAL EXCLUSION N.E.C.	5,869,000.00	1,035,137.28	1,035,137.28	17.6%	4,833,862.72
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>419,247,899.31</b>	<b>79,722,375.08</b>	<b>79,722,375.08</b>	<b>19.0%</b>	<b>339,525,524.24</b>
71091	SOCIAL PROTECTION N.E.C.	419,247,899.31	79,722,375.08	79,722,375.08	19.0%	339,525,524.24

Table 12: Overhead Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>195,682,514,184.26</b>	<b>4,405,407,473.96</b>	<b>4,405,407,473.96</b>	<b>2.3%</b>	<b>191,277,106,710.30</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>64,401,739,785.97</b>	<b>3,295,117,209.58</b>	<b>3,295,117,209.58</b>	<b>5.1%</b>	<b>61,106,622,576.39</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN</b>	<b>20,863,890,065.97</b>	<b>313,465,198.58</b>	<b>313,465,198.58</b>	<b>1.5%</b>	<b>20,550,424,867.39</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	16,063,792,400.23	192,703,370.00	192,703,370.00	1.2%	15,871,089,030.23
70112	FINANCIAL AND FISCAL AFFAIRS	4,800,097,665.74	120,761,828.58	120,761,828.58	2.5%	4,679,335,837.16
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>43,319,444,720.00</b>	<b>2,981,652,011.00</b>	<b>2,981,652,011.00</b>	<b>6.9%</b>	<b>40,337,792,709.00</b>
70131	GENERAL PERSONNEL SERVICES	4,310,551,720.00	-	-	0.0%	4,310,551,720.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,434,512,000.00	-	-	0.0%	1,434,512,000.00
70133	OTHER GENERAL SERVICES	37,574,381,000.00	2,981,652,011.00	2,981,652,011.00	7.9%	34,592,728,989.00
<b>7016</b>	<b>GENERAL PUBLIC SERVICES N.E.C.</b>	<b>218,405,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>218,405,000.00</b>
70161	GENERAL PUBLIC SERVICES N.E.C.	218,405,000.00	-	-	0.0%	218,405,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>12,637,621,930.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>12,637,621,930.00</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>16,250,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>16,250,000.00</b>
70321	FIRE PROTECTION SERVICES	16,250,000.00	-	-	0.0%	16,250,000.00
<b>7033</b>	<b>LAW COURTS</b>	<b>8,674,156,930.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>8,674,156,930.00</b>
70331	LAW COURTS	8,674,156,930.00	-	-	0.0%	8,674,156,930.00
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>3,947,215,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,947,215,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	3,947,215,000.00	-	-	0.0%	3,947,215,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>7,776,913,563.95</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,776,913,563.95</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>1,322,442,023.85</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,322,442,023.85</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,322,442,023.85	-	-	0.0%	1,322,442,023.85
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>1,108,503,330.50</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,108,503,330.50</b>
70421	AGRICULTURE	1,094,333,330.50	-	-	0.0%	1,094,333,330.50
70422	FORESTRY	14,170,000.00	-	-	0.0%	14,170,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>20,046,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>20,046,000.00</b>
70435	ELECTRICITY	20,046,000.00	-	-	0.0%	20,046,000.00
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>518,750,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>518,750,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	410,000,000.00	-	-	0.0%	410,000,000.00
70442	MANUFACTURING	108,750,000.00	-	-	0.0%	108,750,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>2,047,539,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,047,539,000.00</b>
70451	ROAD TRANSPORT	2,047,539,000.00	-	-	0.0%	2,047,539,000.00
<b>7046</b>	<b>COMMUNICATION</b>	<b>372,830,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>372,830,000.00</b>
70461	COMMUNICATION	372,830,000.00	-	-	0.0%	372,830,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>1,698,340,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,698,340,000.00</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	185,950,000.00	-	-	0.0%	185,950,000.00
70473	TOURISM	1,512,390,000.00	-	-	0.0%	1,512,390,000.00
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C.</b>	<b>688,463,209.60</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>688,463,209.60</b>
70491	ECONOMIC AFFAIRS N.E.C.	688,463,209.60	-	-	0.0%	688,463,209.60
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>1,841,074,058.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,841,074,058.00</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>1,428,485,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,428,485,000.00</b>
70511	WASTE MANAGEMENT	1,428,485,000.00	-	-	0.0%	1,428,485,000.00
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>412,589,058.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>412,589,058.00</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	412,589,058.00	-	-	0.0%	412,589,058.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>6,905,718,549.00</b>	<b>547,412,764.38</b>	<b>547,412,764.38</b>	<b>7.9%</b>	<b>6,358,305,784.62</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>1,724,472,299.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,724,472,299.00</b>
70611	HOUSING DEVELOPMENT	1,724,472,299.00	-	-	0.0%	1,724,472,299.00

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>2,933,971,250.00</b>	<b>547,412,764.38</b>	<b>547,412,764.38</b>	<b>18.7%</b>	<b>2,386,558,485.62</b>
70621	COMMUNITY DEVELOPMENT	2,933,971,250.00	547,412,764.38	547,412,764.38	18.7%	2,386,558,485.62
<b>7063</b>	<b>WATER SUPPLY</b>	<b>2,247,275,000.00</b>	-	-	<b>0.0%</b>	<b>2,247,275,000.00</b>
70631	WATER SUPPLY	2,247,275,000.00	-	-	0.0%	2,247,275,000.00
<b>707</b>	<b>HEALTH</b>	<b>18,035,015,382.37</b>	-	-	<b>0.0%</b>	<b>18,035,015,382.37</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>277,500,000.00</b>	-	-	<b>0.0%</b>	<b>277,500,000.00</b>
70711	PHARMACEUTICAL PRODUCTS	277,500,000.00	-	-	0.0%	277,500,000.00
<b>7073</b>	<b>HOSPITAL SERVICES</b>	<b>6,828,898,349.37</b>	-	-	<b>0.0%</b>	<b>6,828,898,349.37</b>
70731	GENERAL HOSPITAL SERVICES	5,565,814,349.37	-	-	0.0%	5,565,814,349.37
70732	SPECIALIZED HOSPITAL SERVICES	1,263,084,000.00	-	-	0.0%	1,263,084,000.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>4,945,097,588.00</b>	-	-	<b>0.0%</b>	<b>4,945,097,588.00</b>
70741	PUBLIC HEALTH SERVICES	4,945,097,588.00	-	-	0.0%	4,945,097,588.00
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>5,983,519,445.00</b>	-	-	<b>0.0%</b>	<b>5,983,519,445.00</b>
70761	HEALTH N.E.C.	5,983,519,445.00	-	-	0.0%	5,983,519,445.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>8,472,343,162.29</b>	<b>532,877,500.00</b>	<b>532,877,500.00</b>	<b>6.3%</b>	<b>7,939,465,662.29</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>1,350,378,000.00</b>	-	-	<b>0.0%</b>	<b>1,350,378,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	1,350,378,000.00	-	-	0.0%	1,350,378,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>70,450,000.00</b>	-	-	<b>0.0%</b>	<b>70,450,000.00</b>
70821	CULTURAL SERVICES	70,450,000.00	-	-	0.0%	70,450,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>4,527,331,001.00</b>	<b>532,877,500.00</b>	<b>532,877,500.00</b>	<b>11.8%</b>	<b>3,994,453,501.00</b>
70831	BROADCASTING AND PUBLISHING SERVICES	4,527,331,001.00	532,877,500.00	532,877,500.00	11.8%	3,994,453,501.00
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>2,524,184,161.29</b>	-	-	<b>0.0%</b>	<b>2,524,184,161.29</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,524,184,161.29	-	-	0.0%	2,524,184,161.29
<b>709</b>	<b>EDUCATION</b>	<b>72,400,155,352.68</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>0.0%</b>	<b>72,370,155,352.68</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>383,585,136.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>7.8%</b>	<b>353,585,136.00</b>
70912	PRIMARY EDUCATION	383,585,136.00	30,000,000.00	30,000,000.00	7.8%	353,585,136.00
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>33,083,509,650.00</b>	-	-	<b>0.0%</b>	<b>33,083,509,650.00</b>
70922	UPPER-SECONDARY EDUCATION	33,083,509,650.00	-	-	0.0%	33,083,509,650.00
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>31,509,956,501.91</b>	-	-	<b>0.0%</b>	<b>31,509,956,501.91</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	26,917,281,397.79	-	-	0.0%	26,917,281,397.79
70942	SECOND STAGE OF TERTIARY EDUCATION	4,592,675,104.12	-	-	0.0%	4,592,675,104.12
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>113,978,670.00</b>	-	-	<b>0.0%</b>	<b>113,978,670.00</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	113,978,670.00	-	-	0.0%	113,978,670.00
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>7,943,225.86</b>	-	-	<b>0.0%</b>	<b>7,943,225.86</b>
70971	R & D EDUCATION	7,943,225.86	-	-	0.0%	7,943,225.86
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>7,301,182,168.91</b>	-	-	<b>0.0%</b>	<b>7,301,182,168.91</b>
70981	EDUCATION N.E.C.	7,301,182,168.91	-	-	0.0%	7,301,182,168.91
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>3,211,932,400.00</b>	-	-	<b>0.0%</b>	<b>3,211,932,400.00</b>
<b>7105</b>	<b>UNEMPLOYMENT</b>	<b>2,432,127,400.00</b>	-	-	<b>0.0%</b>	<b>2,432,127,400.00</b>
71051	UNEMPLOYMENT	2,432,127,400.00	-	-	0.0%	2,432,127,400.00
<b>7107</b>	<b>SOCIAL EXCLUSION N.E.C</b>	<b>94,000,000.00</b>	-	-	<b>0.0%</b>	<b>94,000,000.00</b>
71071	SOCIAL EXCLUSION N.E.C.	94,000,000.00	-	-	0.0%	94,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>685,805,000.00</b>	-	-	<b>0.0%</b>	<b>685,805,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	685,805,000.00	-	-	0.0%	685,805,000.00

Table 13: Capital Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>1,048,111,244,596.98</b>	<b>121,964,974,738.79</b>	<b>121,964,974,738.79</b>	<b>11.6%</b>	<b>926,146,269,858.20</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>67,452,388,627.06</b>	<b>5,674,291,617.42</b>	<b>5,674,291,617.42</b>	<b>8.4%</b>	<b>61,778,097,009.64</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERN</b>	<b>42,630,500,000.00</b>	<b>4,925,186,617.42</b>	<b>4,925,186,617.42</b>	<b>11.6%</b>	<b>37,705,313,382.58</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	34,352,500,000.00	4,925,186,617.42	4,925,186,617.42	14.3%	29,427,313,382.58
70112	FINANCIAL AND FISCAL AFFAIRS	8,278,000,000.00	-	-	0.0%	8,278,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>24,821,888,627.06</b>	<b>749,105,000.00</b>	<b>749,105,000.00</b>	<b>3.0%</b>	<b>24,072,783,627.06</b>
70131	GENERAL PERSONNEL SERVICES	155,000,000.00	-	-	0.0%	155,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	14,011,838,112.84	-	-	0.0%	14,011,838,112.84
70133	OTHER GENERAL SERVICES	10,655,050,514.22	749,105,000.00	749,105,000.00	7.0%	9,905,945,514.22
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>10,976,236,820.72</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,976,236,820.72</b>
<b>7032</b>	<b>FIRE PROTECTION SERVICES</b>	<b>700,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>700,000,000.00</b>
70321	FIRE PROTECTION SERVICES	700,000,000.00	-	-	0.0%	700,000,000.00
<b>7033</b>	<b>LAW COURTS</b>	<b>5,308,236,820.72</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,308,236,820.72</b>
70331	LAW COURTS	5,308,236,820.72	-	-	0.0%	5,308,236,820.72
<b>7036</b>	<b>PUBLIC ORDER AND SAFETY N.E.C.</b>	<b>4,968,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,968,000,000.00</b>
70361	PUBLIC ORDER AND SAFETY N.E.C.	4,968,000,000.00	-	-	0.0%	4,968,000,000.00
<b>704</b>	<b>ECONOMIC AFFAIRS</b>	<b>272,154,971,998.57</b>	<b>35,904,611,269.66</b>	<b>35,904,611,269.66</b>	<b>13.2%</b>	<b>236,250,360,728.91</b>
<b>7041</b>	<b>GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS</b>	<b>16,522,699,963.44</b>	<b>95,483,727.64</b>	<b>95,483,727.64</b>	<b>0.6%</b>	<b>16,427,216,235.80</b>
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	16,522,699,963.44	95,483,727.64	95,483,727.64	0.6%	16,427,216,235.80
<b>7042</b>	<b>AGRICULTURE, FORESTRY, FISHING, AND HUNTING</b>	<b>19,775,111,335.54</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>19,775,111,335.54</b>
70421	AGRICULTURE	10,883,611,335.54	-	-	0.0%	10,883,611,335.54
70422	FORESTRY	8,891,500,000.00	-	-	0.0%	8,891,500,000.00
<b>7043</b>	<b>FUEL AND ENERGY</b>	<b>49,069,737,695.30</b>	<b>3,655,223,407.96</b>	<b>3,655,223,407.96</b>	<b>7.4%</b>	<b>45,414,514,287.34</b>
70435	ELECTRICITY	49,069,737,695.30	3,655,223,407.96	3,655,223,407.96	7.4%	45,414,514,287.34
<b>7044</b>	<b>MINING, MANUFACTURING, AND CONSTRUCTION</b>	<b>4,719,660,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,719,660,000.00</b>
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	3,952,500,000.00	-	-	0.0%	3,952,500,000.00
70442	MANUFACTURING	767,160,000.00	-	-	0.0%	767,160,000.00
<b>7045</b>	<b>TRANSPORT</b>	<b>178,261,457,182.59</b>	<b>32,153,904,134.06</b>	<b>32,153,904,134.06</b>	<b>18.0%</b>	<b>146,107,553,048.53</b>
70451	ROAD TRANSPORT	178,261,457,182.59	32,153,904,134.06	32,153,904,134.06	18.0%	146,107,553,048.53
<b>7046</b>	<b>COMMUNICATION</b>	<b>1,318,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,318,000,000.00</b>
70461	COMMUNICATION	1,318,000,000.00	-	-	0.0%	1,318,000,000.00
<b>7047</b>	<b>OTHER INDUSTRIES</b>	<b>2,445,805,821.71</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,445,805,821.71</b>
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	2,116,805,821.71	-	-	0.0%	2,116,805,821.71
70473	TOURISM	329,000,000.00	-	-	0.0%	329,000,000.00
<b>7049</b>	<b>ECONOMIC AFFAIRS N.E.C</b>	<b>42,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>42,500,000.00</b>
70491	ECONOMIC AFFAIRS N.E.C.	42,500,000.00	-	-	0.0%	42,500,000.00
<b>705</b>	<b>ENVIRONMENTAL PROTECTION</b>	<b>16,405,944,786.66</b>	<b>695,936,063.46</b>	<b>695,936,063.46</b>	<b>4.2%</b>	<b>15,710,008,723.20</b>
<b>7051</b>	<b>WASTE MANAGEMENT</b>	<b>3,506,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,506,000,000.00</b>
70511	WASTE MANAGEMENT	3,506,000,000.00	-	-	0.0%	3,506,000,000.00
<b>7052</b>	<b>WASTE WATER MANAGEMENT</b>	<b>1,401,900,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,401,900,000.00</b>
70521	WASTE WATER MANAGEMENT	1,401,900,000.00	-	-	0.0%	1,401,900,000.00
<b>7054</b>	<b>PROTECTION OF BIODIVERSITY AND LANDSCAPE</b>	<b>615,000,000.00</b>	<b>77,259,915.60</b>	<b>77,259,915.60</b>	<b>12.6%</b>	<b>537,740,084.40</b>
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	615,000,000.00	77,259,915.60	77,259,915.60	12.6%	537,740,084.40
<b>7056</b>	<b>ENVIRONMENTAL PROTECTION N.E.C.</b>	<b>10,883,044,786.66</b>	<b>618,676,147.86</b>	<b>618,676,147.86</b>	<b>5.7%</b>	<b>10,264,368,638.80</b>
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,883,044,786.66	618,676,147.86	618,676,147.86	5.7%	10,264,368,638.80
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>216,936,651,212.04</b>	<b>18,039,048,860.98</b>	<b>18,039,048,860.98</b>	<b>8.3%</b>	<b>198,897,602,351.06</b>
<b>7061</b>	<b>HOUSING DEVELOPMENT</b>	<b>158,582,641,771.80</b>	<b>13,645,477,907.70</b>	<b>13,645,477,907.70</b>	<b>8.6%</b>	<b>144,937,163,864.10</b>
70611	HOUSING DEVELOPMENT	158,582,641,771.80	13,645,477,907.70	13,645,477,907.70	8.6%	144,937,163,864.10

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>7062</b>	<b>COMMUNITY DEVELOPMENT</b>	<b>23,805,742,317.11</b>	<b>25,000,000.00</b>	<b>25,000,000.00</b>	<b>0.1%</b>	<b>23,780,742,317.11</b>
70621	COMMUNITY DEVELOPMENT	23,805,742,317.11	25,000,000.00	25,000,000.00	0.1%	23,780,742,317.11
<b>7063</b>	<b>WATER SUPPLY</b>	<b>31,713,068,260.25</b>	<b>190,211,435.25</b>	<b>190,211,435.25</b>	<b>0.6%</b>	<b>31,522,856,825.00</b>
70631	WATER SUPPLY	31,713,068,260.25	190,211,435.25	190,211,435.25	0.6%	31,522,856,825.00
<b>7064</b>	<b>STREET LIGHTING</b>	<b>2,835,198,862.89</b>	<b>4,178,359,518.03</b>	<b>4,178,359,518.03</b>	<b>147.4%</b>	<b>- 1,343,160,655.14</b>
70641	STREET LIGHTING	2,835,198,862.89	4,178,359,518.03	4,178,359,518.03	147.4%	- 1,343,160,655.14
<b>707</b>	<b>HEALTH</b>	<b>130,779,842,010.33</b>	<b>13,917,554,184.17</b>	<b>13,917,554,184.17</b>	<b>10.6%</b>	<b>116,862,287,826.16</b>
<b>7071</b>	<b>MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT</b>	<b>2,780,227,896.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,780,227,896.00</b>
70711	PHARMACEUTICAL PRODUCTS	2,780,227,896.00	-	-	0.0%	2,780,227,896.00
<b>7074</b>	<b>PUBLIC HEALTH SERVICES</b>	<b>120,799,019,944.33</b>	<b>13,917,554,184.17</b>	<b>13,917,554,184.17</b>	<b>11.5%</b>	<b>106,881,465,760.16</b>
70741	PUBLIC HEALTH SERVICES	120,799,019,944.33	13,917,554,184.17	13,917,554,184.17	11.5%	106,881,465,760.16
<b>7076</b>	<b>HEALTH N.E.C.</b>	<b>7,200,594,170.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>7,200,594,170.00</b>
70761	HEALTH N.E.C.	7,200,594,170.00	-	-	0.0%	7,200,594,170.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>24,628,990,853.96</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>24,628,990,853.96</b>
<b>7081</b>	<b>RECREATIONAL AND SPORTING SERVICES</b>	<b>3,711,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,711,500,000.00</b>
70811	RECREATIONAL AND SPORTING SERVICES	3,711,500,000.00	-	-	0.0%	3,711,500,000.00
<b>7082</b>	<b>CULTURAL SERVICES</b>	<b>2,211,200,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,211,200,000.00</b>
70821	CULTURAL SERVICES	2,211,200,000.00	-	-	0.0%	2,211,200,000.00
<b>7083</b>	<b>BROADCASTING AND PUBLISHING SERVICES</b>	<b>5,812,290,853.96</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>5,812,290,853.96</b>
70831	BROADCASTING AND PUBLISHING SERVICES	5,812,290,853.96	-	-	0.0%	5,812,290,853.96
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>10,435,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>10,435,000,000.00</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,435,000,000.00	-	-	0.0%	10,435,000,000.00
<b>7085</b>	<b>R &amp; D RECREATION, CULTURE AND RELIGION</b>	<b>2,429,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>2,429,000,000.00</b>
70851	R & D RECREATION, CULTURE AND RELIGION	2,429,000,000.00	-	-	0.0%	2,429,000,000.00
<b>7086</b>	<b>RECREATION, CULTURE AND RELIGION N.E.C.</b>	<b>30,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>30,000,000.00</b>
70861	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	-	-	0.0%	30,000,000.00
<b>709</b>	<b>EDUCATION</b>	<b>287,836,084,618.04</b>	<b>45,175,471,752.14</b>	<b>45,175,471,752.14</b>	<b>15.7%</b>	<b>242,660,612,865.90</b>
<b>7091</b>	<b>PRE-PRIMARY AND PRIMARY EDUCATION</b>	<b>26,400,085,619.93</b>	<b>8,196,287,690.25</b>	<b>8,196,287,690.25</b>	<b>31.0%</b>	<b>18,203,797,929.68</b>
70912	PRIMARY EDUCATION	26,400,085,619.93	8,196,287,690.25	8,196,287,690.25	31.0%	18,203,797,929.68
<b>7092</b>	<b>SECONDARY EDUCATION</b>	<b>35,700,194,633.96</b>	<b>1,000,000,000.00</b>	<b>1,000,000,000.00</b>	<b>2.8%</b>	<b>34,700,194,633.96</b>
70922	UPPER-SECONDARY EDUCATION	35,700,194,633.96	1,000,000,000.00	1,000,000,000.00	2.8%	34,700,194,633.96
<b>7094</b>	<b>TERTIARY EDUCATION</b>	<b>35,987,925,778.00</b>	<b>199,700,000.00</b>	<b>199,700,000.00</b>	<b>0.6%</b>	<b>35,788,225,778.00</b>
70941	FIRST STAGE OF TERTIARY EDUCATION	21,331,984,878.15	199,700,000.00	199,700,000.00	0.9%	21,132,284,878.15
70942	SECOND STAGE OF TERTIARY EDUCATION	14,655,940,899.85	-	-	0.0%	14,655,940,899.85
<b>7095</b>	<b>EDUCATION NOT DEFINABLE BY LEVEL</b>	<b>130,902,621.70</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>130,902,621.70</b>
70951	EDUCATION NOT DEFINABLE BY LEVEL	130,902,621.70	-	-	0.0%	130,902,621.70
<b>7096</b>	<b>SUBSIDIARY SERVICES TO EDUCATION</b>	<b>3,079,249,613.18</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,079,249,613.18</b>
70961	SUBSIDIARY SERVICES TO EDUCATION	3,079,249,613.18	-	-	0.0%	3,079,249,613.18
<b>7097</b>	<b>R &amp; D EDUCATION</b>	<b>789,561,071.62</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>789,561,071.62</b>
70971	R & D EDUCATION	789,561,071.62	-	-	0.0%	789,561,071.62
<b>7098</b>	<b>EDUCATION N.E.C.</b>	<b>185,748,165,279.66</b>	<b>35,779,484,061.89</b>	<b>35,779,484,061.89</b>	<b>19.3%</b>	<b>149,968,681,217.77</b>
70981	EDUCATION N.E.C.	185,748,165,279.66	35,779,484,061.89	35,779,484,061.89	19.3%	149,968,681,217.77
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>20,940,133,669.59</b>	<b>2,558,060,990.96</b>	<b>2,558,060,990.96</b>	<b>12.2%</b>	<b>18,382,072,678.63</b>
<b>7104</b>	<b>FAMILY AND CHILDREN</b>	<b>4,321,350,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,321,350,000.00</b>
71041	FAMILY AND CHILDREN	4,321,350,000.00	-	-	0.0%	4,321,350,000.00
<b>7106</b>	<b>HOUSING</b>	<b>11,597,505,639.09</b>	<b>2,558,060,990.96</b>	<b>2,558,060,990.96</b>	<b>22.1%</b>	<b>9,039,444,648.13</b>
71061	HOUSING	11,597,505,639.09	2,558,060,990.96	2,558,060,990.96	22.1%	9,039,444,648.13
<b>7107</b>	<b>SOCIAL EXCLUSION N.E.C</b>	<b>439,784,530.50</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>439,784,530.50</b>
71071	SOCIAL EXCLUSION N.E.C.	439,784,530.50	-	-	0.0%	439,784,530.50
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>4,581,493,500.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,581,493,500.00</b>
71091	SOCIAL PROTECTION N.E.C.	4,581,493,500.00	-	-	0.0%	4,581,493,500.00

Table 14: Other Expenditure by Functional Classification

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Other Expenditure</b>	<b>38,994,330,134.87</b>	<b>5,689,807,412.82</b>	<b>5,689,807,412.82</b>	<b>14.6%</b>	<b>33,304,522,722.05</b>
<b>701</b>	<b>GENERAL PUBLIC SERVICES</b>	<b>30,755,263,807.64</b>	<b>5,689,807,412.82</b>	<b>5,689,807,412.82</b>	<b>18.5%</b>	<b>25,065,456,394.82</b>
<b>7011</b>	<b>EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTERNAL</b>	<b>2,826,324,042.92</b>	<b>79,140,000.00</b>	<b>79,140,000.00</b>	<b>2.8%</b>	<b>2,747,184,042.92</b>
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,076,324,042.92	79,140,000.00	79,140,000.00	3.8%	1,997,184,042.92
70112	FINANCIAL AND FISCAL AFFAIRS	750,000,000.00	-	-	0.0%	750,000,000.00
<b>7013</b>	<b>GENERAL SERVICES</b>	<b>4,309,321,764.72</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,309,321,764.72</b>
70131	GENERAL PERSONNEL SERVICES	800,000,000.00	-	-	0.0%	800,000,000.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,508,321,764.72	-	-	0.0%	3,508,321,764.72
70133	OTHER GENERAL SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
<b>7017</b>	<b>PUBLIC DEBT TRANSACTIONS</b>	<b>22,519,618,000.00</b>	<b>5,275,697,412.82</b>	<b>5,275,697,412.82</b>	<b>23.4%</b>	<b>17,243,920,587.18</b>
70171	PUBLIC DEBT TRANSACTIONS	22,519,618,000.00	5,275,697,412.82	5,275,697,412.82	23.4%	17,243,920,587.18
<b>7018</b>	<b>TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT</b>	<b>1,100,000,000.00</b>	<b>334,970,000.00</b>	<b>334,970,000.00</b>	<b>30.5%</b>	<b>765,030,000.00</b>
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,100,000,000.00	334,970,000.00	334,970,000.00	30.5%	765,030,000.00
<b>703</b>	<b>PUBLIC ORDER AND SAFETY</b>	<b>820,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>820,000,000.00</b>
<b>7033</b>	<b>LAW COURTS</b>	<b>820,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>820,000,000.00</b>
70331	LAW COURTS	820,000,000.00	-	-	0.0%	820,000,000.00
<b>706</b>	<b>HOUSING AND COMMUNITY AMMENITIES</b>	<b>400,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>400,000.00</b>
<b>7063</b>	<b>WATER SUPPLY</b>	<b>400,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>400,000.00</b>
70631	WATER SUPPLY	400,000.00	-	-	0.0%	400,000.00
<b>708</b>	<b>RECREATION, CULTURE AND RELIGION</b>	<b>3,403,666,327.23</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,403,666,327.23</b>
<b>7084</b>	<b>RELIGIOUS AND OTHER COMMUNITY SERVICES</b>	<b>3,403,666,327.23</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>3,403,666,327.23</b>
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,403,666,327.23	-	-	0.0%	3,403,666,327.23
<b>710</b>	<b>SOCIAL PROTECTION</b>	<b>4,015,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,015,000,000.00</b>
<b>7102</b>	<b>OLD AGE</b>	<b>4,000,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,000,000,000.00</b>
71021	OLD AGE	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
<b>7109</b>	<b>SOCIAL PROTECTION N.E.C.</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,000,000.00</b>
71091	SOCIAL PROTECTION N.E.C.	15,000,000.00	-	-	0.0%	15,000,000.00

## 2.F Expenditure by Programme Classification

**Table 15: Total Expenditure by Programme Classification**

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>1,477,829,666,130.71</b>	<b>159,887,461,577.88</b>	<b>159,887,461,577.88</b>	<b>10.8%</b>	<b>1,317,942,204,552.83</b>
<b>01</b>	<b>Agriculture</b>	<b>26,468,560,949.58</b>	<b>1,003,797,558.12</b>	<b>1,003,797,558.12</b>	<b>3.8%</b>	<b>25,464,763,391.46</b>
0101	Effective governance of the Agriculture Sector	5,225,254,283.88	1,003,797,558.12	1,003,797,558.12	19.2%	4,221,456,725.76
0102	Development of the livestock value chain	7,898,500,000.00	-	-	0.0%	7,898,500,000.00
0103	Enhancement of food production and productivity	2,192,264,070.00	-	-	0.0%	2,192,264,070.00
0104	Reduction of post-harvest losses	2,832,327,950.00	-	-	0.0%	2,832,327,950.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	20,000,000.00	-	-	0.0%	20,000,000.00
0107	Promotion of enabling environment for increased agricultural development	8,270,214,645.70	-	-	0.0%	8,270,214,645.70
0110	Agriculture Sector Expenditures Not Elsewhere Classified	30,000,000.00	-	-	0.0%	30,000,000.00
<b>02</b>	<b>Societal Re-orientation</b>	<b>954,506,000.00</b>	<b>195,926,324.16</b>	<b>195,926,324.16</b>	<b>20.5%</b>	<b>758,579,675.84</b>
0210	Societal Re-orientation - General	954,506,000.00	195,926,324.16	195,926,324.16	20.5%	758,579,675.84
<b>03</b>	<b>Poverty Alleviation</b>	<b>2,804,100,000.00</b>	<b>4,325,000.00</b>	<b>4,325,000.00</b>	<b>0.2%</b>	<b>2,799,775,000.00</b>
0310	Poverty Alleviation - General	2,804,100,000.00	4,325,000.00	4,325,000.00	0.2%	2,799,775,000.00
<b>04</b>	<b>Health</b>	<b>214,297,715,290.70</b>	<b>20,331,353,091.02</b>	<b>20,331,353,091.02</b>	<b>9.5%</b>	<b>193,966,362,199.68</b>
0401	Effective governance of the health system	81,171,913,748.29	9,664,247,806.85	9,664,247,806.85	11.9%	71,507,665,941.44
0402	Community engagement and participation in health	3,055,005,190.00	-	-	0.0%	3,055,005,190.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	23,326,311,066.00	-	-	0.0%	23,326,311,066.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Health Workers	2,739,285,643.00	-	-	0.0%	2,739,285,643.00
0405	Provision of adequate and modern health infrastructure for health services delivery	90,521,546,260.41	9,687,321,284.17	9,687,321,284.17	10.7%	80,834,224,976.24
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	3,335,883,938.00	400,000,000.00	400,000,000.00	12.0%	2,935,883,938.00
0407	Evidence generation and utilisation	400,000.00	-	-	0.0%	400,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	10,147,369,445.00	579,784,000.00	579,784,000.00	5.7%	9,567,585,445.00
<b>05</b>	<b>Education</b>	<b>424,496,691,458.14</b>	<b>59,108,579,953.35</b>	<b>59,108,579,953.35</b>	<b>13.9%</b>	<b>365,388,111,504.79</b>
0501	Effective governance of the education system	304,789,827,521.05	49,715,582,220.89	49,715,582,220.89	16.3%	255,074,245,300.16
0502	Increase in access, retention, and completion rate at all levels	23,531,267,087.58	8,139,501,690.25	8,139,501,690.25	34.6%	15,391,765,397.33
0503	Equity and inclusiveness in the provision of educational services	73,308,529,340.96	1,203,017,848.67	1,203,017,848.67	1.6%	72,105,511,492.29
0504	Improved quality of teaching and learning outcomes	18,087,267,871.34	-	-	0.0%	18,087,267,871.34
0505	Adequate infrastructure at all levels	799,492,000.00	50,478,193.54	50,478,193.54	6.3%	749,013,806.46
0506	Improved education information management system (EIMS)	108,960,000.00	-	-	0.0%	108,960,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	3,871,347,637.22	-	-	0.0%	3,871,347,637.22
<b>06</b>	<b>Housing and Urban Development</b>	<b>206,599,305,657.10</b>	<b>24,808,776,521.25</b>	<b>24,808,776,521.25</b>	<b>12.0%</b>	<b>181,790,529,135.85</b>
0610	Housing and Urban Development - General	206,599,305,657.10	24,808,776,521.25	24,808,776,521.25	12.0%	181,790,529,135.85
<b>07</b>	<b>Gender</b>	<b>5,860,875,000.00</b>	<b>50,102,474.57</b>	<b>50,102,474.57</b>	<b>0.9%</b>	<b>5,810,772,525.43</b>
0710	Gender - General	5,860,875,000.00	50,102,474.57	50,102,474.57	0.9%	5,810,772,525.43
<b>08</b>	<b>Youth</b>	<b>8,333,740,400.00</b>	<b>247,563,483.51</b>	<b>247,563,483.51</b>	<b>3.0%</b>	<b>8,086,176,916.49</b>
0810	Youth - General	8,333,740,400.00	247,563,483.51	247,563,483.51	3.0%	8,086,176,916.49
<b>09</b>	<b>Environmental Improvement</b>	<b>1,732,974,058.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>1,732,974,058.00</b>
0910	Environmental Improvement - General	1,732,974,058.00	-	-	0.0%	1,732,974,058.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>36,012,957,510.25</b>	<b>242,796,473.23</b>	<b>242,796,473.23</b>	<b>0.7%</b>	<b>35,770,161,037.02</b>
1010	Water Resources and Rural Development - General	36,012,957,510.25	242,796,473.23	242,796,473.23	0.7%	35,770,161,037.02
<b>11</b>	<b>Information Communication and Technology</b>	<b>10,569,401,721.03</b>	<b>255,255,112.14</b>	<b>255,255,112.14</b>	<b>2.4%</b>	<b>10,314,146,608.89</b>
1110	Information Communication and Technology - General	10,569,401,721.03	255,255,112.14	255,255,112.14	2.4%	10,314,146,608.89
<b>12</b>	<b>Growing the Private Sector</b>	<b>15,767,928,494.98</b>	<b>109,288,166.79</b>	<b>109,288,166.79</b>	<b>0.7%</b>	<b>15,658,640,328.18</b>
1210	Growing the Private Sector - General	15,767,928,494.98	109,288,166.79	109,288,166.79	0.7%	15,658,640,328.18
<b>13</b>	<b>Reform of Government and Governance</b>	<b>268,438,250,038.63</b>	<b>18,934,506,635.82</b>	<b>18,934,506,635.82</b>	<b>7.1%</b>	<b>249,503,743,402.81</b>
1310	Reform of Government and Governance - General	268,438,250,038.63	18,934,506,635.82	18,934,506,635.82	7.1%	249,503,743,402.81
<b>14</b>	<b>Power</b>	<b>52,489,138,343.24</b>	<b>7,868,640,389.99</b>	<b>7,868,640,389.99</b>	<b>15.0%</b>	<b>44,620,497,953.25</b>
1410	Power - General	52,489,138,343.24	7,868,640,389.99	7,868,640,389.99	15.0%	44,620,497,953.25

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
<b>17</b>	<b>Road</b>	<b>180,097,255,015.64</b>	<b>25,323,599,920.53</b>	<b>25,323,599,920.53</b>	<b>14.1%</b>	<b>154,773,655,095.11</b>
1710	Road - General	180,097,255,015.64	25,323,599,920.53	25,323,599,920.53	14.1%	154,773,655,095.11
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>16,592,394,146.66</b>	<b>968,582,289.19</b>	<b>968,582,289.19</b>	<b>5.8%</b>	<b>15,623,811,857.47</b>
2010	CLIMATE CHANGE - General	16,592,394,146.66	968,582,289.19	968,582,289.19	5.8%	15,623,811,857.47
<b>22</b>	<b>Solid Minerals</b>	<b>4,393,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>4,393,000,000.00</b>
2210	Solid Mineral Infrastructure - General	4,393,000,000.00	-	-	0.0%	4,393,000,000.00
<b>23</b>	<b>SOCIAL PROTECTION</b>	<b>1,920,872,046.76</b>	<b>434,368,184.19</b>	<b>434,368,184.19</b>	<b>22.6%</b>	<b>1,486,503,862.57</b>
2305	Social Pensions and Old Age Support	56,052,000.00	12,819,369.44	12,819,369.44	22.9%	43,232,630.56
2306	Disability and Survival Support	167,829,000.00	32,305,281.40	32,305,281.40	19.2%	135,523,718.60
2307	Promote Emergency and Humanitarian Assistance	1,696,991,046.76	389,243,533.35	389,243,533.35	22.9%	1,307,747,513.41

Table 16: Personnel Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Personnel Expenditure</b>	<b>195,041,577,214.60</b>	<b>27,827,271,952.31</b>	<b>27,827,271,952.31</b>	<b>14.3%</b>	<b>167,214,305,262.29</b>
<b>01</b>	<b>Agriculture</b>	<b>4,091,260,878.54</b>	<b>1,003,797,558.12</b>	<b>1,003,797,558.12</b>	<b>24.5%</b>	<b>3,087,463,320.42</b>
0101	Effective governance of the Agriculture Sector	4,091,260,878.54	1,003,797,558.12	1,003,797,558.12	24.5%	3,087,463,320.42
<b>02</b>	<b>Societal Re-orientation</b>	<b>893,506,000.00</b>	<b>195,926,324.16</b>	<b>195,926,324.16</b>	<b>21.9%</b>	<b>697,579,675.84</b>
0210	Societal Re-orientation - General	893,506,000.00	195,926,324.16	195,926,324.16	21.9%	697,579,675.84
<b>04</b>	<b>Health</b>	<b>64,663,727,000.00</b>	<b>6,413,798,906.85</b>	<b>6,413,798,906.85</b>	<b>9.9%</b>	<b>58,249,928,093.15</b>
0401	Effective governance of the health system	64,663,727,000.00	6,413,798,906.85	6,413,798,906.85	9.9%	58,249,928,093.15
<b>05</b>	<b>Education</b>	<b>76,423,701,766.46</b>	<b>13,903,108,201.21</b>	<b>13,903,108,201.21</b>	<b>18.2%</b>	<b>62,520,593,565.25</b>
0501	Effective governance of the education system	74,995,366,766.46	13,649,612,159.00	13,649,612,159.00	18.2%	61,345,754,607.46
0503	Equity and inclusiveness in the provision of educational services	1,158,843,000.00	203,017,848.67	203,017,848.67	17.5%	955,825,151.33
0505	Adequate infrastructure at all levels	269,492,000.00	50,478,193.54	50,478,193.54	18.7%	219,013,806.46
<b>06</b>	<b>Housing and Urban Development</b>	<b>566,387,330.64</b>	<b>99,396,238.45</b>	<b>99,396,238.45</b>	<b>17.5%</b>	<b>466,991,092.19</b>
0610	Housing and Urban Development - General	566,387,330.64	99,396,238.45	99,396,238.45	17.5%	466,991,092.19
<b>07</b>	<b>Gender</b>	<b>257,775,000.00</b>	<b>50,102,474.57</b>	<b>50,102,474.57</b>	<b>19.4%</b>	<b>207,672,525.43</b>
0710	Gender - General	257,775,000.00	50,102,474.57	50,102,474.57	19.4%	207,672,525.43
<b>08</b>	<b>Youth</b>	<b>919,735,000.00</b>	<b>247,563,483.51</b>	<b>247,563,483.51</b>	<b>26.9%</b>	<b>672,171,516.49</b>
0810	Youth - General	919,735,000.00	247,563,483.51	247,563,483.51	26.9%	672,171,516.49
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>1,902,247,000.00</b>	<b>52,585,037.98</b>	<b>52,585,037.98</b>	<b>2.8%</b>	<b>1,849,661,962.02</b>
1010	Water Resources and Rural Deve - General	1,902,247,000.00	52,585,037.98	52,585,037.98	2.8%	1,849,661,962.02
<b>11</b>	<b>Information Communication and Technology</b>	<b>1,378,630,000.00</b>	<b>255,255,112.14</b>	<b>255,255,112.14</b>	<b>18.5%</b>	<b>1,123,374,887.86</b>
1110	Information Communication and Technology - General	1,378,630,000.00	255,255,112.14	255,255,112.14	18.5%	1,123,374,887.86
<b>12</b>	<b>Growing the Private Sector</b>	<b>789,900,023.52</b>	<b>109,288,166.79</b>	<b>109,288,166.79</b>	<b>13.8%</b>	<b>680,611,856.73</b>
1210	Growing the Private Sector - General	789,900,023.52	109,288,166.79	109,288,166.79	13.8%	680,611,856.73
<b>13</b>	<b>Reform of Government and Governance</b>	<b>35,314,413,491.11</b>	<b>3,621,929,168.36</b>	<b>3,621,929,168.36</b>	<b>10.3%</b>	<b>31,692,484,322.74</b>
1310	Reform of Government and Governance - General	35,314,413,491.11	3,621,929,168.36	3,621,929,168.36	10.3%	31,692,484,322.74
<b>14</b>	<b>Power</b>	<b>214,536,317.57</b>	<b>35,057,464.00</b>	<b>35,057,464.00</b>	<b>16.3%</b>	<b>179,478,853.57</b>
1410	Power - General	214,536,317.57	35,057,464.00	35,057,464.00	16.3%	179,478,853.57
<b>17</b>	<b>Road</b>	<b>4,158,306,000.00</b>	<b>1,132,449,406.24</b>	<b>1,132,449,406.24</b>	<b>27.2%</b>	<b>3,025,856,593.76</b>
1710	Road - General	4,158,306,000.00	1,132,449,406.24	1,132,449,406.24	27.2%	3,025,856,593.76
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>1,516,079,360.00</b>	<b>272,646,225.73</b>	<b>272,646,225.73</b>	<b>18.0%</b>	<b>1,243,433,134.27</b>
2010	CLIMATE CHANGE - General	1,516,079,360.00	272,646,225.73	272,646,225.73	18.0%	1,243,433,134.27
<b>22</b>	<b>Solid Minerals</b>	<b>30,500,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>30,500,000.00</b>
2210	Solid Mineral Infrastructure - General	30,500,000.00	-	-	0.0%	30,500,000.00
<b>23</b>	<b>SOCIAL PROTECTION</b>	<b>1,920,872,046.76</b>	<b>434,368,184.19</b>	<b>434,368,184.19</b>	<b>22.6%</b>	<b>1,486,503,862.57</b>
2305	Social Pensions and Old Age Support	56,052,000.00	12,819,369.44	12,819,369.44	22.9%	43,232,630.56
2306	Disability and Survival Support	167,829,000.00	32,305,281.40	32,305,281.40	19.2%	135,523,718.60
2307	Promote Emergency and Humanitarian Assistance	1,696,991,046.76	389,243,533.35	389,243,533.35	22.9%	1,307,747,513.41

Table 17: Overhead Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Overhead Expenditure</b>	<b>195,682,514,184.26</b>	<b>4,405,407,473.96</b>	<b>4,405,407,473.96</b>	<b>2.3%</b>	<b>191,277,106,710.30</b>
<b>01</b>	<b>Agriculture</b>	<b>1,200,288,735.50</b>	-	-	<b>0.0%</b>	<b>1,200,288,735.50</b>
0101	Effective governance of the Agriculture Sector	75,955,405.00	-	-	0.0%	75,955,405.00
0107	Promotion of enabling environment for increased agricultural development	1,124,333,330.50	-	-	0.0%	1,124,333,330.50
<b>02</b>	<b>Societal Re-orientation</b>	<b>61,000,000.00</b>	-	-	<b>0.0%</b>	<b>61,000,000.00</b>
0210	Societal Re-orientation - General	61,000,000.00	-	-	0.0%	61,000,000.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>39,000,000.00</b>	-	-	<b>0.0%</b>	<b>39,000,000.00</b>
0310	Poverty Alleviation - General	39,000,000.00	-	-	0.0%	39,000,000.00
<b>04</b>	<b>Health</b>	<b>17,762,134,382.37</b>	-	-	<b>0.0%</b>	<b>17,762,134,382.37</b>
0401	Effective governance of the health system	3,226,946,000.00	-	-	0.0%	3,226,946,000.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	5,000,000.00	-	-	0.0%	5,000,000.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Health Workers	606,009,000.00	-	-	0.0%	606,009,000.00
0405	Provision of adequate and modern health infrastructure for health services delivery	6,698,909,937.37	-	-	0.0%	6,698,909,937.37
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	277,500,000.00	-	-	0.0%	277,500,000.00
0407	Evidence generation and utilisation	400,000.00	-	-	0.0%	400,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	6,947,369,445.00	-	-	0.0%	6,947,369,445.00
<b>05</b>	<b>Education</b>	<b>67,324,477,193.07</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>0.0%</b>	<b>67,294,477,193.07</b>
0501	Effective governance of the education system	50,404,877,397.03	30,000,000.00	30,000,000.00	0.1%	50,374,877,397.03
0503	Equity and inclusiveness in the provision of educational services	119,900,790.00	-	-	0.0%	119,900,790.00
0504	Improved quality of teaching and learning outcomes	16,498,640,982.00	-	-	0.0%	16,498,640,982.00
0506	Improved education information management system (EIMS)	108,960,000.00	-	-	0.0%	108,960,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	192,098,024.04	-	-	0.0%	192,098,024.04
<b>06</b>	<b>Housing and Urban Development</b>	<b>4,160,650,899.00</b>	<b>547,412,764.38</b>	<b>547,412,764.38</b>	<b>13.2%</b>	<b>3,613,238,134.62</b>
0610	Housing and Urban Development - General	4,160,650,899.00	547,412,764.38	547,412,764.38	13.2%	3,613,238,134.62
<b>07</b>	<b>Gender</b>	<b>281,750,000.00</b>	-	-	<b>0.0%</b>	<b>281,750,000.00</b>
0710	Gender - General	281,750,000.00	-	-	0.0%	281,750,000.00
<b>08</b>	<b>Youth</b>	<b>3,782,505,400.00</b>	-	-	<b>0.0%</b>	<b>3,782,505,400.00</b>
0810	Youth - General	3,782,505,400.00	-	-	0.0%	3,782,505,400.00
<b>09</b>	<b>Environmental Improvement</b>	<b>1,732,974,058.00</b>	-	-	<b>0.0%</b>	<b>1,732,974,058.00</b>
0910	Environmental Improvement - General	1,732,974,058.00	-	-	0.0%	1,732,974,058.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>2,397,242,250.00</b>	-	-	<b>0.0%</b>	<b>2,397,242,250.00</b>
1010	Water Resources and Rural Development - General	2,397,242,250.00	-	-	0.0%	2,397,242,250.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>547,211,499.60</b>	-	-	<b>0.0%</b>	<b>547,211,499.60</b>
1110	Information Communication and Technology - General	547,211,499.60	-	-	0.0%	547,211,499.60
<b>12</b>	<b>Growing the Private Sector</b>	<b>2,556,862,649.75</b>	-	-	<b>0.0%</b>	<b>2,556,862,649.75</b>
1210	Growing the Private Sector - General	2,556,862,649.75	-	-	0.0%	2,556,862,649.75
<b>13</b>	<b>Reform of Government and Governance</b>	<b>91,078,612,116.97</b>	<b>3,827,994,709.58</b>	<b>3,827,994,709.58</b>	<b>4.2%</b>	<b>87,250,617,407.39</b>
1310	Reform of Government and Governance - General	91,078,612,116.97	3,827,994,709.58	3,827,994,709.58	4.2%	87,250,617,407.39
<b>14</b>	<b>Power</b>	<b>20,046,000.00</b>	-	-	<b>0.0%</b>	<b>20,046,000.00</b>
1410	Power - General	20,046,000.00	-	-	0.0%	20,046,000.00
<b>17</b>	<b>Road</b>	<b>2,255,489,000.00</b>	-	-	<b>0.0%</b>	<b>2,255,489,000.00</b>
1710	Road - General	2,255,489,000.00	-	-	0.0%	2,255,489,000.00
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>72,270,000.00</b>	-	-	<b>0.0%</b>	<b>72,270,000.00</b>
2010	CLIMATE CHANGE - General	72,270,000.00	-	-	0.0%	72,270,000.00
<b>22</b>	<b>Solid Minerals</b>	<b>410,000,000.00</b>	-	-	<b>0.0%</b>	<b>410,000,000.00</b>
2210	Solid Mineral Infrastructure - General	410,000,000.00	-	-	0.0%	410,000,000.00

Table 18: Capital Expenditure by Programme Classification

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Capital Expenditure</b>	<b>1,048,111,244,596.98</b>	<b>121,964,974,738.79</b>	<b>121,964,974,738.79</b>	<b>11.6%</b>	<b>926,146,269,858.20</b>
<b>01</b>	<b>Agriculture</b>	<b>21,177,011,335.54</b>	-	-	<b>0.0%</b>	<b>21,177,011,335.54</b>
0101	Effective governance of the Agriculture Sector	1,058,038,000.34	-	-	0.0%	1,058,038,000.34
0102	Development of the livestock value chain	7,898,500,000.00	-	-	0.0%	7,898,500,000.00
0103	Enhancement of food production and productivity	2,192,264,070.00	-	-	0.0%	2,192,264,070.00
0104	Reduction of post-harvest losses	2,832,327,950.00	-	-	0.0%	2,832,327,950.00
0105	Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal)	20,000,000.00	-	-	0.0%	20,000,000.00
0107	Promotion of enabling environment for increased agricultural development	7,145,881,315.20	-	-	0.0%	7,145,881,315.20
0110	Agriculture Sector Expenditures Not Elsewhere Classified	30,000,000.00	-	-	0.0%	30,000,000.00
<b>03</b>	<b>Poverty Alleviation</b>	<b>2,765,100,000.00</b>	<b>4,325,000.00</b>	<b>4,325,000.00</b>	<b>0.2%</b>	<b>2,760,775,000.00</b>
0310	Poverty Alleviation - General	2,765,100,000.00	4,325,000.00	4,325,000.00	0.2%	2,760,775,000.00
<b>04</b>	<b>Health</b>	<b>131,871,853,908.33</b>	<b>13,917,554,184.17</b>	<b>13,917,554,184.17</b>	<b>10.6%</b>	<b>117,954,299,724.16</b>
0401	Effective governance of the health system	13,281,240,748.29	3,250,448,900.00	3,250,448,900.00	24.5%	10,030,791,848.29
0402	Community engagement and participation in health	3,055,005,190.00	-	-	0.0%	3,055,005,190.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	23,321,311,066.00	-	-	0.0%	23,321,311,066.00
0404	Provision of the right number and right skill mix of competent, motivated, and productive Human Resources	2,133,276,643.00	-	-	0.0%	2,133,276,643.00
0405	Provision of adequate and modern health infrastructure for health services delivery	83,822,636,323.04	9,687,321,284.17	9,687,321,284.17	11.6%	74,135,315,038.87
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health commodities	3,058,383,938.00	400,000,000.00	400,000,000.00	13.1%	2,658,383,938.00
0410	Health Sector Expenditures Not Elsewhere Classified	3,200,000,000.00	579,784,000.00	579,784,000.00	18.1%	2,620,216,000.00
<b>05</b>	<b>Education</b>	<b>280,748,512,498.62</b>	<b>45,175,471,752.14</b>	<b>45,175,471,752.14</b>	<b>16.1%</b>	<b>235,573,040,746.48</b>
0501	Effective governance of the education system	179,389,583,357.56	36,035,970,061.89	36,035,970,061.89	20.1%	143,353,613,295.67
0502	Increase in access, retention, and completion rate at all levels	23,531,267,087.58	8,139,501,690.25	8,139,501,690.25	34.6%	15,391,765,397.33
0503	Equity and inclusiveness in the provision of educational services	72,029,785,550.96	1,000,000,000.00	1,000,000,000.00	1.4%	71,029,785,550.96
0504	Improved quality of teaching and learning outcomes	1,588,626,889.34	-	-	0.0%	1,588,626,889.34
0505	Adequate infrastructure at all levels	530,000,000.00	-	-	0.0%	530,000,000.00
0510	Education Sector Expenditures Not Elsewhere Classified	3,679,249,613.18	-	-	0.0%	3,679,249,613.18
<b>06</b>	<b>Housing and Urban Development</b>	<b>201,872,267,427.47</b>	<b>24,161,967,518.43</b>	<b>24,161,967,518.43</b>	<b>12.0%</b>	<b>177,710,299,909.04</b>
0610	Housing and Urban Development - General	201,872,267,427.47	24,161,967,518.43	24,161,967,518.43	12.0%	177,710,299,909.04
<b>07</b>	<b>Gender</b>	<b>5,321,350,000.00</b>	-	-	<b>0.0%</b>	<b>5,321,350,000.00</b>
0710	Gender - General	5,321,350,000.00	-	-	0.0%	5,321,350,000.00
<b>08</b>	<b>Youth</b>	<b>3,631,500,000.00</b>	-	-	<b>0.0%</b>	<b>3,631,500,000.00</b>
0810	Youth - General	3,631,500,000.00	-	-	0.0%	3,631,500,000.00
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>31,713,068,260.25</b>	<b>190,211,435.25</b>	<b>190,211,435.25</b>	<b>0.6%</b>	<b>31,522,856,825.00</b>
1010	Water Resources and Rural Deve - General	31,713,068,260.25	190,211,435.25	190,211,435.25	0.6%	31,522,856,825.00
<b>11</b>	<b>Information Communication and Technology</b>	<b>8,643,560,221.43</b>	-	-	<b>0.0%</b>	<b>8,643,560,221.43</b>
1110	Information Communication and Technology - General	8,643,560,221.43	-	-	0.0%	8,643,560,221.43
<b>12</b>	<b>Growing the Private Sector</b>	<b>12,421,165,821.71</b>	-	-	<b>0.0%</b>	<b>12,421,165,821.71</b>
1210	Growing the Private Sector - General	12,421,165,821.71	-	-	0.0%	12,421,165,821.71
<b>13</b>	<b>Reform of Government and Governance</b>	<b>103,051,294,295.68</b>	<b>5,794,775,345.06</b>	<b>5,794,775,345.06</b>	<b>5.6%</b>	<b>97,256,518,950.62</b>
1310	Reform of Government and Governance - General	103,051,294,295.68	5,794,775,345.06	5,794,775,345.06	5.6%	97,256,518,950.62
<b>14</b>	<b>Power</b>	<b>52,254,556,025.67</b>	<b>7,833,582,925.99</b>	<b>7,833,582,925.99</b>	<b>15.0%</b>	<b>44,420,973,099.68</b>
1410	Power - General	52,254,556,025.67	7,833,582,925.99	7,833,582,925.99	15.0%	44,420,973,099.68
<b>17</b>	<b>Road</b>	<b>173,683,460,015.64</b>	<b>24,191,150,514.29</b>	<b>24,191,150,514.29</b>	<b>13.9%</b>	<b>149,492,309,501.35</b>
1710	Road - General	173,683,460,015.64	24,191,150,514.29	24,191,150,514.29	13.9%	149,492,309,501.35
<b>20</b>	<b>CLIMATE CHANGE</b>	<b>15,004,044,786.66</b>	<b>695,936,063.46</b>	<b>695,936,063.46</b>	<b>4.6%</b>	<b>14,308,108,723.20</b>
2010	CLIMATE CHANGE - General	15,004,044,786.66	695,936,063.46	695,936,063.46	4.6%	14,308,108,723.20
<b>22</b>	<b>Solid Minerals</b>	<b>3,952,500,000.00</b>	-	-	<b>0.0%</b>	<b>3,952,500,000.00</b>
2210	Solid Mineral Infrastructure - General	3,952,500,000.00	-	-	0.0%	3,952,500,000.00

**Table 19: Other Expenditure by Programme Classification**

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b><i>Total Other Expenditure</i></b>	<b><i>38,994,330,134.87</i></b>	<b><i>5,689,807,412.82</i></b>	<b><i>5,689,807,412.82</i></b>	<b><i>14.6%</i></b>	<b><i>33,304,522,722.05</i></b>
<b>10</b>	<b>Water Resources and Rural Development</b>	<b>400,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>400,000.00</b>
1010	Water Resources and Rural Deve - General	400,000.00	-	-	0.0%	400,000.00
<b>13</b>	<b>Reform of Government and Governance</b>	<b>38,993,930,134.87</b>	<b>5,689,807,412.82</b>	<b>5,689,807,412.82</b>	<b>14.6%</b>	<b>33,304,122,722.05</b>
1310	Reform of Government and Governance - General	38,993,930,134.87	5,689,807,412.82	5,689,807,412.82	14.6%	33,304,122,722.05

### 3 Primary Healthcare Budget Performance

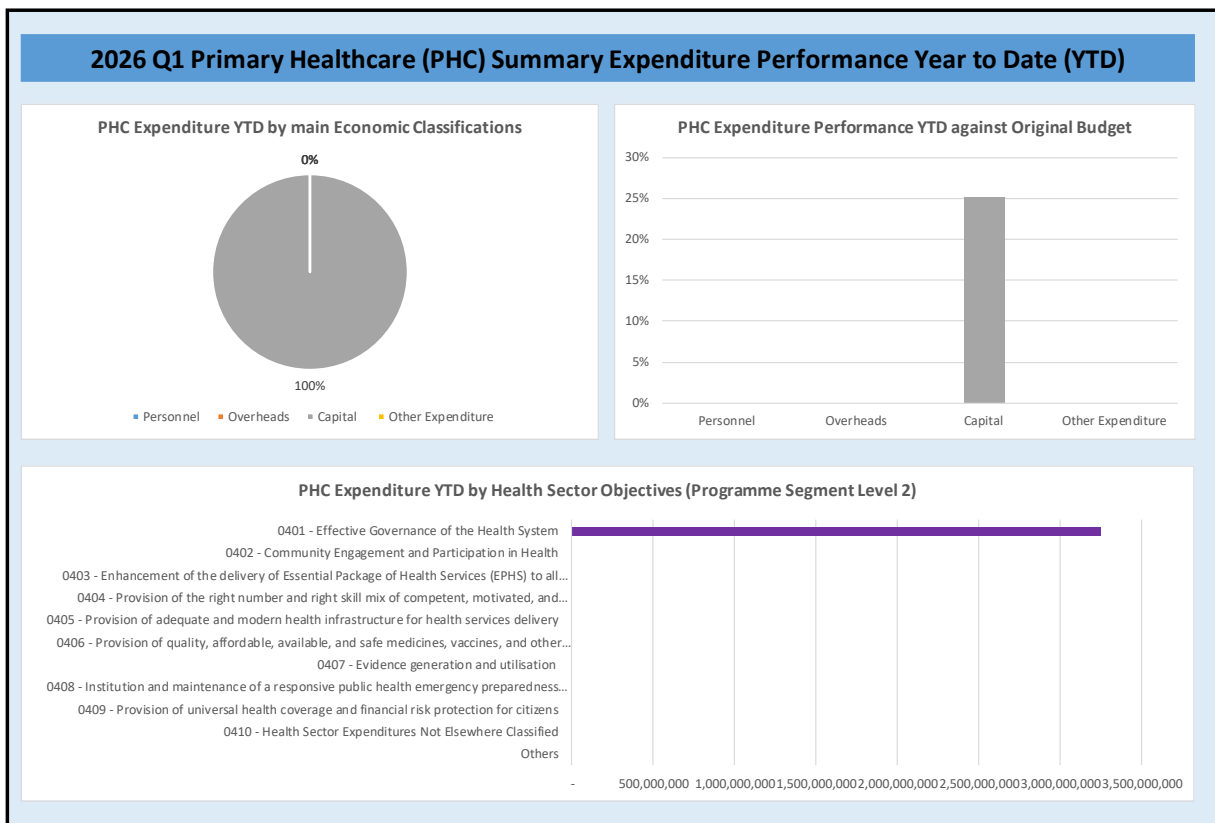
#### 3.A Overview

This is specifically an overview the Primary Health Care Implementation Performance Report extracted from the general report for easy tracking, analysis and other necessary needs. It includes the original 2026 approved budget against the actual expenditures (Personnel, Overheads, Capital, and Others for the quarter Q1, attributed to each line items in the primary health care activities, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

As depicted in the chart below, for the First Quarter performance, personnel cost recorded 14.3 % outturn, overhead cost 0.0%, while capital expenditure recorded 21.8% performance.

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). Note that the performance metrics in the reports in section 3.B and 3.C are based on the latest version of the budget (this may not be the original budget, it may be the revised or final budget).

**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 2026 Q1 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>14,917,852,748.29</b>	<b>3,250,448,900.00</b>	<b>3,250,448,900.00</b>	<b>21.8%</b>	<b>11,667,403,848.29</b>
050000000000	Social Services Sector	14,917,852,748.29	3,250,448,900.00	3,250,448,900.00	21.8%	11,667,403,848.29
052100000000	Ministry of Health	14,917,852,748.29	3,250,448,900.00	3,250,448,900.00	21.8%	11,667,403,848.29
052100500100	Primary Health Care Mgt. Board (PHCMB)	14,917,852,748.29	3,250,448,900.00	3,250,448,900.00	21.8%	11,667,403,848.29

**Table 21: Primary Healthcare Expenditure by Functional Classification**

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>14,917,852,748.29</b>	<b>3,250,448,900.00</b>	<b>3,250,448,900.00</b>	<b>21.8%</b>	<b>11,667,403,848.29</b>
707	HEALTH	14,917,852,748.29	3,250,448,900.00	3,250,448,900.00	21.8%	11,667,403,848.29
7074	PUBLIC HEALTH SERVICES	14,917,852,748.29	3,250,448,900.00	3,250,448,900.00	21.8%	11,667,403,848.29
70741	PUBLIC HEALTH SERVICES	14,917,852,748.29	3,250,448,900.00	3,250,448,900.00	21.8%	11,667,403,848.29

**Table 22: Primary Healthcare Expenditure by Programme Classification**

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>14,917,852,748.29</b>	<b>3,250,448,900.00</b>	<b>3,250,448,900.00</b>	<b>21.8%</b>	<b>11,667,403,848.29</b>
04	HEALTH	14,917,852,748.29	3,250,448,900.00	3,250,448,900.00	21.8%	11,667,403,848.29
0401	Effective Governance of the Health System	14,917,852,748.29	3,250,448,900.00	3,250,448,900.00	21.8%	11,667,403,848.29

Table 23: Primary Healthcare Expenditure by Economic Classification

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

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>14,917,852,748.29</b>	<b>3,250,448,900.00</b>	<b>3,250,448,900.00</b>	<b>21.8%</b>	<b>11,667,403,848.29</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>14,917,852,748.29</b>	<b>3,250,448,900.00</b>	<b>3,250,448,900.00</b>	<b>21.8%</b>	<b>11,667,403,848.29</b>
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>2,016,612,000.00</b>	-	-	<b>0.0%</b>	<b>2,016,612,000.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>2,016,612,000.00</b>	-	-	<b>0.0%</b>	<b>2,016,612,000.00</b>
<b>220201</b>	<b>TRAVEL &amp; TRANSPORT - GENERAL</b>	<b>1,055,340,000.00</b>	-	-	<b>0.0%</b>	<b>1,055,340,000.00</b>
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,055,340,000.00	-	-	0.0%	1,055,340,000.00
<b>220202</b>	<b>UTILITIES - GENERAL</b>	<b>794,430,000.00</b>	-	-	<b>0.0%</b>	<b>794,430,000.00</b>
22020201	ELECTRICITY CHARGES	643,500,000.00	-	-	0.0%	643,500,000.00
22020203	INTERNET ACCESS CHARGES	117,000,000.00	-	-	0.0%	117,000,000.00
22020205	WATER RATES	17,550,000.00	-	-	0.0%	17,550,000.00
22020209	OTHER UTILITIES	16,380,000.00	-	-	0.0%	16,380,000.00
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>29,835,000.00</b>	-	-	<b>0.0%</b>	<b>29,835,000.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,210,000.00	-	-	0.0%	15,210,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,625,000.00	-	-	0.0%	14,625,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>98,865,000.00</b>	-	-	<b>0.0%</b>	<b>98,865,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,625,000.00	-	-	0.0%	14,625,000.00
22020402	MAINTENANCE OF OFFICE FURNITURE	14,040,000.00	-	-	0.0%	14,040,000.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	14,040,000.00	-	-	0.0%	14,040,000.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,040,000.00	-	-	0.0%	14,040,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	14,040,000.00	-	-	0.0%	14,040,000.00
22020406	OTHER MAINTENANCE SERVICES	14,040,000.00	-	-	0.0%	14,040,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	14,040,000.00	-	-	0.0%	14,040,000.00
<b>220205</b>	<b>TRAINING - GENERAL</b>	<b>14,040,000.00</b>	-	-	<b>0.0%</b>	<b>14,040,000.00</b>
22020501	LOCAL TRAINING	14,040,000.00	-	-	0.0%	14,040,000.00
<b>220207</b>	<b>CONSULTING &amp; PROFESSIONAL SERVICES - GENERAL</b>	<b>12,870,000.00</b>	-	-	<b>0.0%</b>	<b>12,870,000.00</b>
22020701	FINANCIAL CONSULTING	12,870,000.00	-	-	0.0%	12,870,000.00
<b>220208</b>	<b>FUEL &amp; LUBRICANTS - GENERAL</b>	<b>4,680,000.00</b>	-	-	<b>0.0%</b>	<b>4,680,000.00</b>
22020801	MOTOR VEHICLE FUEL COST	2,340,000.00	-	-	0.0%	2,340,000.00
22020803	PLANT / GENERATOR FUEL COST	2,340,000.00	-	-	0.0%	2,340,000.00
<b>220210</b>	<b>MISCELLANEOUS EXPENSES GENERAL</b>	<b>6,552,000.00</b>	-	-	<b>0.0%</b>	<b>6,552,000.00</b>
22021001	REFRESHMENT & MEALS	2,340,000.00	-	-	0.0%	2,340,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,340,000.00	-	-	0.0%	2,340,000.00
22021011	OTHER MISCELLANEOUS	1,872,000.00	-	-	0.0%	1,872,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>12,901,240,748.29</b>	<b>3,250,448,900.00</b>	<b>3,250,448,900.00</b>	<b>25.2%</b>	<b>9,650,791,848.29</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>907,837,900.00</b>	<b>386,348,900.00</b>	<b>386,348,900.00</b>	<b>42.6%</b>	<b>521,489,000.00</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>907,837,900.00</b>	<b>386,348,900.00</b>	<b>386,348,900.00</b>	<b>42.6%</b>	<b>521,489,000.00</b>
23010105	PURCHASE OF MOTOR VEHICLES	907,837,900.00	386,348,900.00	386,348,900.00	42.6%	521,489,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>4,411,512,670.99</b>	<b>1,253,500,000.00</b>	<b>1,253,500,000.00</b>	<b>28.4%</b>	<b>3,158,012,670.99</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>4,411,512,670.99</b>	<b>1,253,500,000.00</b>	<b>1,253,500,000.00</b>	<b>28.4%</b>	<b>3,158,012,670.99</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	687,424,621.99	-	-	0.0%	687,424,621.99
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	416,000,000.00	243,500,000.00	243,500,000.00	58.5%	172,500,000.00
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	2,598,088,049.00	756,000,000.00	756,000,000.00	29.1%	1,842,088,049.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	596,750,000.00	254,000,000.00	254,000,000.00	42.6%	342,750,000.00
23020128	OTHER CONSTRUCTION	113,250,000.00	-	-	0.0%	113,250,000.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>6,820,146,680.45</b>	<b>1,554,000,000.00</b>	<b>1,554,000,000.00</b>	<b>22.8%</b>	<b>5,266,146,680.45</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>6,820,146,680.45</b>	<b>1,554,000,000.00</b>	<b>1,554,000,000.00</b>	<b>22.8%</b>	<b>5,266,146,680.45</b>
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,015,342,845.75	1,498,000,000.00	1,498,000,000.00	24.9%	4,517,342,845.75
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	222,495,284.70	56,000,000.00	56,000,000.00	25.2%	166,495,284.70
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	582,308,550.00	-	-	0.0%	582,308,550.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>761,743,496.85</b>	<b>56,600,000.00</b>	<b>56,600,000.00</b>	<b>7.4%</b>	<b>705,143,496.85</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>761,743,496.85</b>	<b>56,600,000.00</b>	<b>56,600,000.00</b>	<b>7.4%</b>	<b>705,143,496.85</b>
23050102	COMPUTER SOFTWARE ACQUISITION	235,754,000.00	56,600,000.00	56,600,000.00	24.0%	179,154,000.00
23050103	MONITORING AND EVALUATION	336,747,712.35	-	-	0.0%	336,747,712.35
23050128	OTHER NON-TANGIBLE ASSETS	189,241,784.50	-	-	0.0%	189,241,784.50

### 3.C Primary Healthcare Capital Expenditure by Project

**Table 24: Primary Healthcare Capital Expenditure by Project**

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100500100 - Primary Health Care Mgt. Board (PH)	Strengthening Administrative And Financial Coordination, Harmonization And	50,000,000.00	-	-	0.0%	50,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Strengthening Financial Management Oversight And Control Through Risk Protection	40,500,000.00	-	-	0.0%	40,500,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Procurement Of 10no. Operational Vehicles ( 1no. Per Department To Support The	402,003,000.00	150,678,900.00	150,678,900.00	37.5%	251,324,100.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Support The Operation Of Human Resource For Health Management Information	50,000,000.00	-	-	0.0%	50,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Coordination Of The Development Of Evidence Base And Costed Annual Operational	98,741,784.50	-	-	0.0%	98,741,784.50	
052100500100 - Primary Health Care Mgt. Board (PH)	Coordination Of Multi Sectoral Engagement For Scale Of One Functional Ward In Bichi	67,500,000.00	-	-	0.0%	67,500,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Solarization Of Board Headquarters, State Cold Store, Zonal Cold Store, LGA Cold	416,000,000.00	243,500,000.00	243,500,000.00	58.5%	172,500,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Construction Of 8no. Additional Office Complex At Headquarters And Landscaping	303,500,000.00	-	-	0.0%	303,500,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Construction & Renovation Of Primary Health Care Zonal Offices In The State	383,924,621.99	-	-	0.0%	383,924,621.99	
052100500100 - Primary Health Care Mgt. Board (PH)	Renovation/Maintenance Of Primary Health Care Facilities In The State	472,500,000.00	234,500,000.00	234,500,000.00	49.6%	238,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Printing Of Data Tools, Wards & LGA Summary For Routine Inspection, Strengthen	235,754,000.00	56,600,000.00	56,600,000.00	24.0%	179,154,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Integration Of Quality Of Care Services Into Primary Health Care Services	121,306,140.00	-	-	0.0%	121,306,140.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Implementation Of Minimal Service Package (MSP) Investment Plan In The State	2,430,588,049.00	756,000,000.00	756,000,000.00	31.1%	1,674,588,049.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Oversight visit to PHCs across the 44LGAs in Kano State.	100,000,000.00	-	-	0.0%	100,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Construction of Primary Healthcare in Kwajele town, Sumaila Local Government	100,000,000.00	-	-	0.0%	100,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Upgrade the Fanda Primary Health Centre (PHC) in Albasu LGA	100,000,000.00	-	-	0.0%	100,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Supporting The Supervision And Last Mile Distribution Of Seasonal Malaria	30,000,000.00	-	-	0.0%	30,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Scale-Up DRF With 100no. Additional Facilities To Increase Access Of Quality Drugs	192,212,812.35	-	-	0.0%	192,212,812.35	
052100500100 - Primary Health Care Mgt. Board (PH)	Conduction Of Monthly, Quarterly And Bi-Annual DRF Monitoring And Supervision	24,534,900.00	-	-	0.0%	24,534,900.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Procurement Of 4no. Operational Vehicles To Replace Aged Existing Ones For	505,834,900.00	235,670,000.00	235,670,000.00	46.6%	270,164,900.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Provision Of Building For Dry Store For Vaccine Devices Storage At State Level	100,000,000.00	-	-	0.0%	100,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Coordination Of LMCU Across All The 44 LGAs Of The State/Strengthening The	223,681,385.00	-	-	0.0%	223,681,385.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Coordination Of Primary Health Care Services/Activities In The State	222,495,284.70	56,000,000.00	56,000,000.00	25.2%	166,495,284.70	
052100500100 - Primary Health Care Mgt. Board (PH)	Monitoring And Supervision Of NHCI Logistics And Supply Across Implementing	40,000,000.00	-	-	0.0%	40,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Strengthen Referral System At Primary Health Care Centres	10,000,000.00	-	-	0.0%	10,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Conduction Of Medical Field Unit/Integrated Mobile Health Services Across The State	162,000,000.00	62,000,000.00	62,000,000.00	38.3%	100,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Integration And Coordination Of Primary Eye Care Into Primary Health Care Services	40,000,000.00	-	-	0.0%	40,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Integration And Coordination Of Oral Health Into Primary Health Care Services At	66,748,000.00	-	-	0.0%	66,748,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Integration Of Community Mental Health Into Primary Health Care Services At	45,000,000.00	-	-	0.0%	45,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Strengthening The Coordination Of Contributory Health Care Scheme	50,388,250.00	-	-	0.0%	50,388,250.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Coordination Of Laboratory Services At State And LGAs Level	20,000,000.00	-	-	0.0%	20,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Child Birth Spacing Programme In Primary Health Care Across The State	150,560,000.00	-	-	0.0%	150,560,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Supporting The Semchic Programme - Primary Health Care H/Q	30,000,000.00	-	-	0.0%	30,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Integrated Maternal, New Born And Child Health (IMNCH) /Coordination Of School	40,000,000.00	-	-	0.0%	40,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Active Case Finding Of Severe Acute Malnutrition (SAM) And Provision Of Appropriate	50,000,000.00	-	-	0.0%	50,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Promotion And Expansion Of Exclusive Breastfeeding Practice (EBF) And	27,000,000.00	-	-	0.0%	27,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Establishment Of Nutrition Corners In 42 LGAs And Upgarade Of The Existing Corners	200,500,000.00	-	-	0.0%	200,500,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Social And Behavior Change Communication Activities On Infant And Young Child	202,500,000.00	-	-	0.0%	202,500,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Conduction Of The ACSM Programme For The Focus Of Gender Improment Across	500,000,000.00	-	-	0.0%	500,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Promote An Integrated National Disease Surveillance System In Line With	92,700,180.00	-	-	0.0%	92,700,180.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Conduction/Provision Of Routine Immunization Programme Across The State	2,912,466,762.00	1,078,500,000.00	1,078,500,000.00	37.0%	1,833,966,762.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Coordination Of Communicable Diseases - Primary Health Care H/Q	115,000,000.00	-	-	0.0%	115,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Strengthening Tuber Cullosis Program Coordination, Monitoring And Supervision	48,525,108.75	-	-	0.0%	48,525,108.75	
052100500100 - Primary Health Care Mgt. Board (PH)	Integration Of Non Communicable Diseases Into Primary Health Care Services At	66,748,000.00	-	-	0.0%	66,748,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Coordination Of Public Health Emergency At LGAs Level In The State	20,000,000.00	-	-	0.0%	20,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Building Of Incinerator At State Primary Health Care Management Board	596,750,000.00	254,000,000.00	254,000,000.00	42.6%	342,750,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Participatory Learning And Action For Community Ownership (PLACO) Activities And	82,308,550.00	-	-	0.0%	82,308,550.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Building Of Incinerator At 484no. Apex Health Facilities In Kano/Provision Of Building	13,250,000.00	-	-	0.0%	13,250,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Implementation Of Community-Based Health Workers (CBHW) In The State	150,839,020.00	-	-	0.0%	150,839,020.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Furnishing Of Health Care Facilities Across The State	51,000,000.00	-	-	0.0%	51,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PH)	Establishment Of Newborn Resuscitation Center In All The 44 LGAs In The State	445,880,000.00	123,000,000.00	123,000,000.00	27.6%	322,880,000.00	

## 4 Basic Education Budget Performance

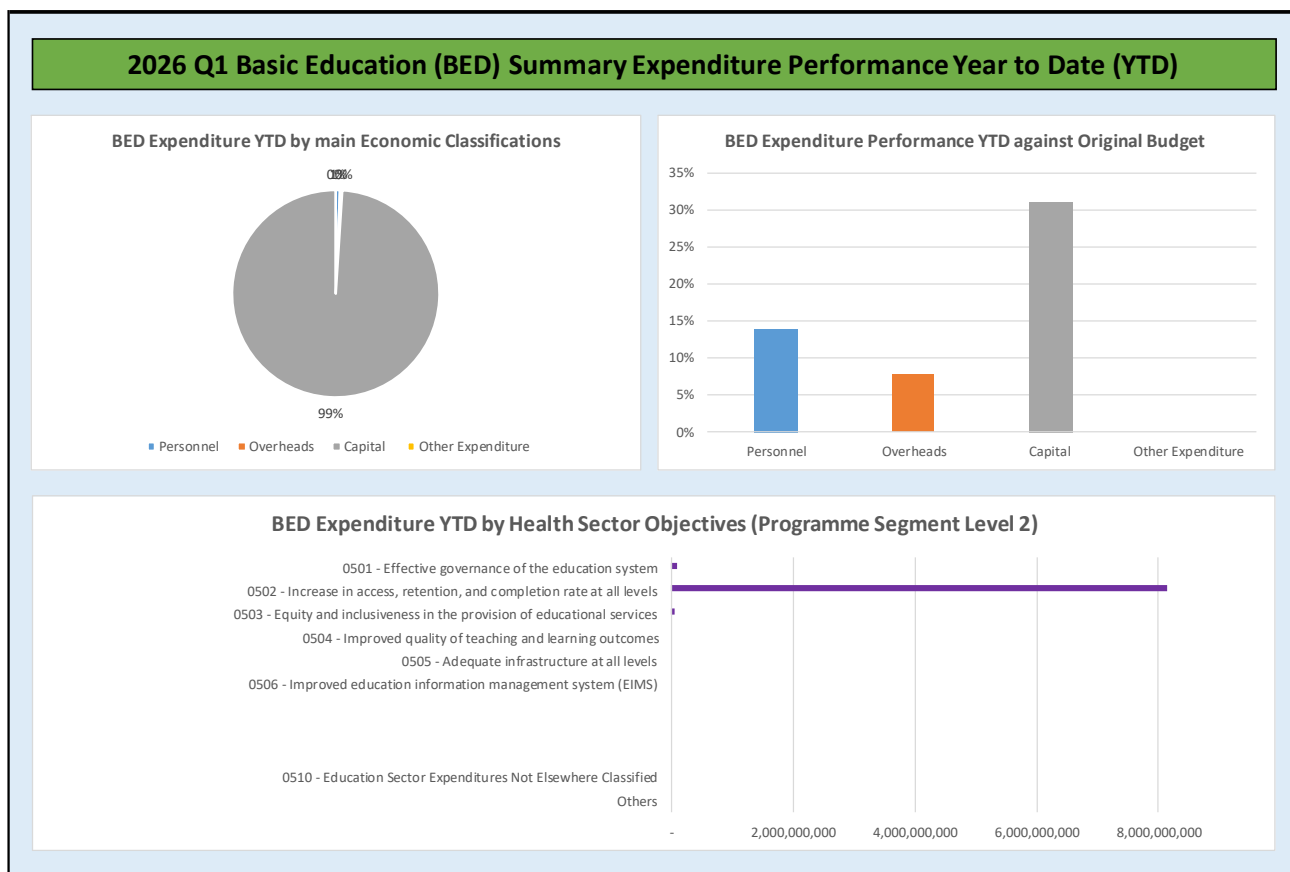
### 4.A Overview

This is specifically an overview the Basic Education Implementation Performance Report extracted from the general report for easy tracking, analysis and other necessary needs. It includes the original 2026 approved budget against the actual expenditures (Personnel, Overheads, Capital, and Others) for the quarter Q1, attributed to each line items in the Basic Education activities, as well as the cumulative expenditures for year to date, and balances against each of the revenue and expenditure appropriations.

For the three -month period, January to march 2026, Basic Education personnel cost recorded 13.9% performance, overhead cost – 7.8% outturn, while capital expenditure recorded 31.0 % performance against the Original budget.

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). Note that the performance metrics in the reports in section 4.B and 4.C are based on the latest version of the budget (this may not be the original budget, it may be the revised or final budget).

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



## 4.B Budget Implementation Reports by NCOA Segment

**Table 25: Basic Education Expenditure by Administrative Classification**

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

Code	Administrative Unit	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>27,167,315,755.93</b>	<b>8,279,554,571.42</b>	<b>8,279,554,571.42</b>	<b>30.5%</b>	<b>18,887,761,184.51</b>
050000000000	Social Services Sector	27,167,315,755.93	8,279,554,571.42	8,279,554,571.42	30.5%	18,887,761,184.51
051700000000	Ministry of Education	27,167,315,755.93	8,279,554,571.42	8,279,554,571.42	30.5%	18,887,761,184.51
051700300100	SUBEB	24,707,292,244.49	8,279,554,571.42	8,279,554,571.42	33.5%	16,427,737,673.07
051701000100	Kano State Agency for Mass Education	1,453,626,889.34	-	-	0.0%	1,453,626,889.34
051702700100	Kano State Islamic & Qur'anic School Board	1,006,396,622.10	-	-	0.0%	1,006,396,622.10

**Table 26: Basic Education Expenditure by Functional Classification**

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

Code	Function	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>27,167,315,755.93</b>	<b>8,279,554,571.42</b>	<b>8,279,554,571.42</b>	<b>30.5%</b>	<b>18,887,761,184.51</b>
709	EDUCATION	27,167,315,755.93	8,279,554,571.42	8,279,554,571.42	30.5%	18,887,761,184.51
7091	PRE-PRIMARY AND PRIMARY EDUCATION	27,167,315,755.93	8,279,554,571.42	8,279,554,571.42	30.5%	18,887,761,184.51
70912	PRIMARY EDUCATION	27,167,315,755.93	8,279,554,571.42	8,279,554,571.42	30.5%	18,887,761,184.51

**Table 27: Basic Education Expenditure by Programme Classification**

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

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>27,167,315,755.93</b>	<b>8,279,554,571.42</b>	<b>8,279,554,571.42</b>	<b>30.5%</b>	<b>18,887,761,184.51</b>
05	EDUCATION	27,167,315,755.93	8,279,554,571.42	8,279,554,571.42	30.5%	18,887,761,184.51
0501	Effective governance of the education system	2,413,776,779.01	86,786,000.00	86,786,000.00	3.6%	2,326,990,779.01
0502	Increase in access, retention, and completion rate at all levels	23,031,267,087.58	8,139,501,690.25	8,139,501,690.25	35.3%	14,891,765,397.33
0503	Equity and inclusiveness in the provision of educational services	383,645,000.00	53,266,881.17	53,266,881.17	13.9%	330,378,118.83
0504	Improved quality of teaching and learning outcomes	1,338,626,889.34	-	-	0.0%	1,338,626,889.34

**Table 28: Basic Education Expenditure by Economic Classification**

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

Code	Economic	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<b>Total Expenditure</b>	<b>27,167,315,755.93</b>	<b>8,279,554,571.42</b>	<b>8,279,554,571.42</b>	<b>30.5%</b>	<b>18,887,761,184.51</b>
<b>2</b>	<b>EXPENDITURES</b>	<b>27,167,315,755.93</b>	<b>8,279,554,571.42</b>	<b>8,279,554,571.42</b>	<b>30.5%</b>	<b>18,887,761,184.51</b>
<b>21</b>	<b>PERSONNEL COST</b>	<b>383,645,000.00</b>	<b>53,266,881.17</b>	<b>53,266,881.17</b>	<b>13.9%</b>	<b>330,378,118.83</b>
<b>2101</b>	<b>SALARY</b>	<b>304,711,000.00</b>	<b>44,081,361.94</b>	<b>44,081,361.94</b>	<b>14.5%</b>	<b>260,629,638.06</b>
<b>210101</b>	<b>SALARIES AND WAGES</b>	<b>304,711,000.00</b>	<b>44,081,361.94</b>	<b>44,081,361.94</b>	<b>14.5%</b>	<b>260,629,638.06</b>
21010101	SALARY	304,711,000.00	44,081,361.94	44,081,361.94	14.5%	260,629,638.06
<b>2102</b>	<b>ALLOWANCES AND SOCIAL CONTRIBUTION</b>	<b>78,934,000.00</b>	<b>9,185,519.23</b>	<b>9,185,519.23</b>	<b>11.6%</b>	<b>69,748,480.77</b>
<b>210201</b>	<b>ALLOWANCES</b>	<b>78,934,000.00</b>	<b>9,185,519.23</b>	<b>9,185,519.23</b>	<b>11.6%</b>	<b>69,748,480.77</b>
21020106	RESPONSIBILITY ALLOWANCE	7,893,400.00	-	-	0.0%	7,893,400.00
21020114	MEDICAL ALLOWANCE	31,573,600.00	9,185,519.23	9,185,519.23	29.1%	22,388,080.77
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	23,680,200.00	-	-	0.0%	23,680,200.00
21020128	OTHER ALLOWANCES	15,786,800.00	-	-	0.0%	15,786,800.00
<b>22</b>	<b>OTHER RECURRENT COSTS</b>	<b>383,585,136.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>7.8%</b>	<b>353,585,136.00</b>
<b>2202</b>	<b>OVERHEAD COST</b>	<b>383,585,136.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>7.8%</b>	<b>353,585,136.00</b>
<b>220203</b>	<b>MATERIALS &amp; SUPPLIES - GENERAL</b>	<b>343,585,136.00</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>5.8%</b>	<b>323,585,136.00</b>
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000,000.00	10,000,000.00	10,000,000.00	25.0%	30,000,000.00
22020303	NEWSPAPERS	500,000.00	-	-	0.0%	500,000.00
22020308	FIELD & CAMPING MATERIALS SUPPLIES	500,000.00	-	-	0.0%	500,000.00
22020309	UNIFORMS & OTHER CLOTHING	2,000,000.00	-	-	0.0%	2,000,000.00
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	10,884,000.00	-	-	0.0%	10,884,000.00
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	284,201,136.00	10,000,000.00	10,000,000.00	3.5%	274,201,136.00
22020312	SANITARY MATERIALS	500,000.00	-	-	0.0%	500,000.00
22020316	OTHER MATERIALS AND SUPPLY	5,000,000.00	-	-	0.0%	5,000,000.00
<b>220204</b>	<b>MAINTENANCE SERVICES - GENERAL</b>	<b>40,000,000.00</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>25.0%</b>	<b>30,000,000.00</b>
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	40,000,000.00	10,000,000.00	10,000,000.00	25.0%	30,000,000.00
<b>23</b>	<b>CAPITAL EXPENDITURE</b>	<b>26,400,085,619.93</b>	<b>8,196,287,690.25</b>	<b>8,196,287,690.25</b>	<b>31.0%</b>	<b>18,203,797,929.68</b>
<b>2301</b>	<b>FIXED ASSETS PURCHASED</b>	<b>6,607,013,838.40</b>	<b>2,374,341,000.00</b>	<b>2,374,341,000.00</b>	<b>35.9%</b>	<b>4,232,672,838.40</b>
<b>230101</b>	<b>PURCHASE OF FIXED ASSETS - GENERAL</b>	<b>6,607,013,838.40</b>	<b>2,374,341,000.00</b>	<b>2,374,341,000.00</b>	<b>35.9%</b>	<b>4,232,672,838.40</b>
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	4,601,596.96	-	-	0.0%	4,601,596.96
23010104	PURCHASE MOTOR CYCLES	320,000,000.00	125,478,000.00	125,478,000.00	39.2%	194,522,000.00
23010105	PURCHASE OF MOTOR VEHICLES	90,031,244.85	-	-	0.0%	90,031,244.85
23010106	PURCHASE OF VANS	10,000,000.00	-	-	0.0%	10,000,000.00
23010108	PURCHASE OF BUSES	140,000,000.00	-	-	0.0%	140,000,000.00
23010112	PURCHASE OF OFFICE FURNITURE AND FITTINGS	2,069,155,900.89	1,000,000,000.00	1,000,000,000.00	48.3%	1,069,155,900.89
23010113	PURCHASE OF COMPUTERS	229,817,424.44	56,789,000.00	56,789,000.00	24.7%	173,028,424.44
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,488,287,071.26	1,192,074,000.00	1,192,074,000.00	34.2%	2,296,213,071.26
23010126	PURCHASE OF SPORTING / GAMING EQUIPMENT	5,120,600.00	-	-	0.0%	5,120,600.00
23010139	PURCHASE OF SCHOOL FURNITURES	250,000,000.00	-	-	0.0%	250,000,000.00
<b>2302</b>	<b>CONSTRUCTION / PROVISION</b>	<b>11,377,178,336.39</b>	<b>3,751,187,972.92</b>	<b>3,751,187,972.92</b>	<b>33.0%</b>	<b>7,625,990,363.47</b>
<b>230201</b>	<b>CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL</b>	<b>11,377,178,336.39</b>	<b>3,751,187,972.92</b>	<b>3,751,187,972.92</b>	<b>33.0%</b>	<b>7,625,990,363.47</b>
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	154,218,655.00	-	-	0.0%	154,218,655.00
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	177,399,550.46	-	-	0.0%	177,399,550.46
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	43,362,101.54	-	-	0.0%	43,362,101.54
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	8,501,076,451.59	2,276,179,012.92	2,276,179,012.92	26.8%	6,224,897,438.67
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	139,942,958.08	-	-	0.0%	139,942,958.08
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	361,178,619.72	-	-	0.0%	361,178,619.72
23020128	OTHER CONSTRUCTION	2,000,000,000.00	1,475,008,960.00	1,475,008,960.00	73.8%	524,991,040.00
<b>2303</b>	<b>REHABILITATION / REPAIRS</b>	<b>4,272,659,690.86</b>	<b>1,604,647,717.33</b>	<b>1,604,647,717.33</b>	<b>37.6%</b>	<b>2,668,011,973.53</b>
<b>230301</b>	<b>REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL</b>	<b>4,272,659,690.86</b>	<b>1,604,647,717.33</b>	<b>1,604,647,717.33</b>	<b>37.6%</b>	<b>2,668,011,973.53</b>
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,160,159,690.86	1,604,647,717.33	1,604,647,717.33	38.6%	2,555,511,973.53
23030110	REHABILITATION / REPAIRS - LIBRARIES	50,000,000.00	-	-	0.0%	50,000,000.00
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	50,000,000.00	-	-	0.0%	50,000,000.00
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	12,500,000.00	-	-	0.0%	12,500,000.00
<b>2304</b>	<b>PRESERVATION OF THE ENVIRONMENT</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,000,000.00</b>
<b>230401</b>	<b>PRESERVATION OF THE ENVIRONMENT - GENERAL</b>	<b>15,000,000.00</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>15,000,000.00</b>
23040101	TREE PLANTING	15,000,000.00	-	-	0.0%	15,000,000.00
<b>2305</b>	<b>OTHER CAPITAL PROJECTS</b>	<b>4,128,233,754.28</b>	<b>466,111,000.00</b>	<b>466,111,000.00</b>	<b>11.3%</b>	<b>3,662,122,754.28</b>
<b>230501</b>	<b>ACQUISITION OF NON TANGIBLE ASSETS</b>	<b>4,128,233,754.28</b>	<b>466,111,000.00</b>	<b>466,111,000.00</b>	<b>11.3%</b>	<b>3,662,122,754.28</b>
23050101	RESEARCH AND DEVELOPMENT	2,560,820,483.32	466,111,000.00	466,111,000.00	18.2%	2,094,709,483.32
23050103	MONITORING AND EVALUATION	603,945,718.07	-	-	0.0%	603,945,718.07
23050104	ANNIVERSARIES/CELEBRATIONS	52,032,378.23	-	-	0.0%	52,032,378.23
23050108	SPECIAL INTERVENTION FUND	165,000,000.00	-	-	0.0%	165,000,000.00
23050110	PROVISION OF EDUCATIONAL PROGRAMME / ACTIVITIES	110,000,000.00	-	-	0.0%	110,000,000.00
23050128	OTHER NON-TANGIBLE ASSETS	636,435,174.66	-	-	0.0%	636,435,174.66

## 4.C Basic Education Capital Expenditure by Project

**Table 29: Basic Education Capital Expenditure by Project**

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051700300100 - SUBEB	Emerging Issues	36,357,765.79	-	-	0.0%	36,357,765.79	
051700300100 - SUBEB	Nut. 3. SBPS Formation And Strengthening Of Wash In Primary School Led Total	1,860,000.00	-	-	0.0%	1,860,000.00	
051700300100 - SUBEB	Constructions Of New Classrooms	70,000,000.00	-	-	0.0%	70,000,000.00	
051700300100 - SUBEB	Construction Of 2 Hostels For Boys And Girls At Tarda	469,205,243.00	256,457,800.00	256,457,800.00	54.7%	212,747,443.00	
051700300100 - SUBEB	Construction Of Mosque At Tarda Smart School	79,999,921.00	-	-	0.0%	79,999,921.00	
051700300100 - SUBEB	Procurement Of Teaching And Learning Materials	1,935,807,798.39	735,507,000.00	735,507,000.00	38.0%	1,200,300,798.39	
051700300100 - SUBEB	Provision Of Andriod Tablet For Data Collection	10,000,000.00	-	-	0.0%	10,000,000.00	
051700300100 - SUBEB	Procurement Of 9 Year Basic Education Curriculum	71,000,000.00	-	-	0.0%	71,000,000.00	
051700300100 - SUBEB	Construction Dinning Hall And Kitchen	174,484,690.00	-	-	0.0%	174,484,690.00	
051700300100 - SUBEB	Strengthening Data Collection On Oosc And Children At Risk Of Dropping Out	17,000,000.00	-	-	0.0%	17,000,000.00	
051700300100 - SUBEB	Capacity Building Of Emis, M&E, Statitics, Hprs, Officers From Zones And Lgeas On E-	39,000,000.00	-	-	0.0%	39,000,000.00	
051700300100 - SUBEB	Provision Of Computers And Digital Gadgets To Models Primary Schools	195,000,000.00	56,789,000.00	56,789,000.00	29.1%	138,211,000.00	
051700300100 - SUBEB	Nut.1 SBPS Promote School Feeding Programmes In All Early Child Care And Primary	1,284,310,146.00	300,567,000.00	300,567,000.00	23.4%	983,743,146.00	
051700300100 - SUBEB	Planning Of Educational Information System(Martching Grant)	335,704,219.72	-	-	0.0%	335,704,219.72	
051700300100 - SUBEB	Construction Of 2 Block Of Class Room Ggiss Tafizul- Quran Nitel Gwarzo	134,280,788.00	-	-	0.0%	134,280,788.00	
051700300100 - SUBEB	Procurements Of Teachers Furniture	250,000,000.00	-	-	0.0%	250,000,000.00	
051700300100 - SUBEB	Nut.3 Wash Organize Town Hall Meetings On Personal Hygiene, Hand Washing	15,000,000.00	-	-	0.0%	15,000,000.00	
051700300100 - SUBEB	Digitalization And Compilation Of Class Six Pupils Continue Assessment And	20,474,400.00	-	-	0.0%	20,474,400.00	
051700300100 - SUBEB	Provision Of Uniform To Newly Primary One Pupils	200,000,000.00	100,000,000.00	100,000,000.00	50.0%	100,000,000.00	
051700300100 - SUBEB	Procurement Of 4 New Vehicle (Hilux) For Supervision, Monitoring And InSPection Of	320,000,000.00	125,478,000.00	125,478,000.00	39.2%	194,522,000.00	
051700300100 - SUBEB	Maintenance Of Ofce Equipment	50,000,000.00	-	-	0.0%	50,000,000.00	
051700300100 - SUBEB	SBMC( Matching Grant)	44,000,000.00	-	-	0.0%	44,000,000.00	
051700300100 - SUBEB	S.P.1.3 FNS Promote Prod.& ConSPt Of Divisfied And Fortified Nutritious foods	43,000,000.00	-	-	0.0%	43,000,000.00	
051700300100 - SUBEB	Nut.1 SBPS Promote And Support The Establishment Of School Gardens To Provide	20,700,000.00	-	-	0.0%	20,700,000.00	
051700300100 - SUBEB	Nut.1s SBPS Trenchten Nutrition Education And Training In The Curricula Of Early	466,813,333.33	56,786,000.00	56,786,000.00	12.2%	410,027,333.33	
051700300100 - SUBEB	Provision Of Hand Writing And Traces Books	30,000,000.00	-	-	0.0%	30,000,000.00	
051700300100 - SUBEB	Carrier Guidance In Basic Education Schools	120,000,000.00	-	-	0.0%	120,000,000.00	
051700300100 - SUBEB	Nut.5 SBPS Promote Regular Physical Activities And Medical Check Up In Schools	5,580,000.00	-	-	0.0%	5,580,000.00	
051700300100 - SUBEB	Computer Studies Book For Basic Schools	15,000,000.00	-	-	0.0%	15,000,000.00	
051700300100 - SUBEB	Prvision Of Rana Teachers Guide P1, P2, P3	162,000,000.00	-	-	0.0%	162,000,000.00	
051700300100 - SUBEB	Quality Assurance (Martching Grant)	335,704,219.78	-	-	0.0%	335,704,219.78	
051700300100 - SUBEB	Community Engagement With Active Fulani Leaders And Association.	5,000,000.00	-	-	0.0%	5,000,000.00	
051700300100 - SUBEB	Organising Normadic Extra Curricular Activities (Quiz, Reading Passage, Translation	20,000,000.00	-	-	0.0%	20,000,000.00	
051700300100 - SUBEB	Annual Enrolment Drive Campaign	30,000,000.00	-	-	0.0%	30,000,000.00	
051700300100 - SUBEB	High-Level Evidence-Based Advocacy To Community Leaders On Addressing Out-Of-	20,000,000.00	-	-	0.0%	20,000,000.00	
051700300100 - SUBEB	Developing And Implementing A State Wide Advocacy And Sensitization Campaign	30,000,000.00	-	-	0.0%	30,000,000.00	
051700300100 - SUBEB	S.P.3 SBPS Provision Of Water And Sanitation Equipment To Primary & Junior School	25,000,000.00	-	-	0.0%	25,000,000.00	
051700300100 - SUBEB	Constructions Of And Renovation Of 236no Classrooms, Toilet And New Schools	6,641,703,606.60	2,019,721,212.92	2,019,721,212.92	30.4%	4,621,982,393.68	
051700300100 - SUBEB	Procurements Of Pupils Furniture Of The Newly Constructed Classrooms	2,000,000,000.00	1,000,000,000.00	1,000,000,000.00	50.0%	1,000,000,000.00	
051700300100 - SUBEB	Procurements Of Teachers Furniture	19,155,900.89	-	-	0.0%	19,155,900.89	
051700300100 - SUBEB	Renovation Of 200 Classrooms Across The State	2,020,928,516.89	1,036,752,717.33	1,036,752,717.33	51.3%	984,175,799.56	
051700300100 - SUBEB	Maintenance Of Office Buildings	1,500,000,000.00	567,895,000.00	567,895,000.00	37.9%	932,105,000.00	
051700300100 - SUBEB	Provision Of Assorted Textbooks For Libraries (17,300 Copies)	688,417,455.92	356,567,000.00	356,567,000.00	51.8%	331,850,455.92	
051700300100 - SUBEB	Project Monitoring (Martching Grant)	134,281,687.92	-	-	0.0%	134,281,687.92	
051700300100 - SUBEB	Extesion Of Baoundary Wall / Provision Of Play Ground At Tarda	109,010,727.68	-	-	0.0%	109,010,727.68	
051700300100 - SUBEB	Pre- Rehabilitation Conditions Survey	10,000,000.00	-	-	0.0%	10,000,000.00	
051700300100 - SUBEB	Provision Of Solar Power To Block Building "D" @ State Universal Basic Education	60,000,000.00	-	-	0.0%	60,000,000.00	
051700300100 - SUBEB	Training of JSS Principal	300,000,000.00	108,758,000.00	108,758,000.00	36.3%	191,242,000.00	
051700300100 - SUBEB	Training of SUBEB Staff on Work Ethics, Durex and Digital Literacy	60,000,000.00	-	-	0.0%	60,000,000.00	
051700300100 - SUBEB	Procurement of 1 New Vehicle (Hilux) for Supervision, Monitoring, and Inspection of	140,000,000.00	-	-	0.0%	140,000,000.00	
051700300100 - SUBEB	General Renovation of Kiru Child Friendly School	200,000,000.00	-	-	0.0%	200,000,000.00	
051700300100 - SUBEB	Renovation of Rogo Central Primary School	150,000,000.00	-	-	0.0%	150,000,000.00	
051700300100 - SUBEB	Supply of tables, chairs and teaching materials across 30 constituencies	2,000,000,000.00	1,475,008,960.00	1,475,008,960.00	73.8%	524,991,040.00	
051700300100 - SUBEB	Construction of 4No. blocks of 4-classrooms with office and store at the proposed	240,000,000.00	-	-	0.0%	240,000,000.00	
051700300100 - SUBEB	Construction of additional block of Primary School at Kera Village, Fanisau Ward	250,000,000.00	-	-	0.0%	250,000,000.00	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051700300100 - SUBEB	Renovation of the Primary school in Kwajele town, Sumaila Local Government	100,000,000.00	-	-	0.0%	100,000,000.00	
051700300100 - SUBEB	General renovation of Kafin Maiyaki Special primary school	100,000,000.00	-	-	0.0%	100,000,000.00	
051700300100 - SUBEB	SPorts Development And Extra Curricular Activities(Martching Grant)	134,281,687.58	-	-	0.0%	134,281,687.58	
051701000100 - Kano State Agency for Mass Educatig	S.P.3.1 Procurement Of Vocational/Instructional Teaching/Learning Aid And Materials	192,626,566.95	-	-	0.0%	192,626,566.95	
051701000100 - Kano State Agency for Mass Educatig	S.P.1.4. Renovation And Furnishing Of 22 Women Learning Centers across the State	115,657,708.47	-	-	0.0%	115,657,708.47	
051701000100 - Kano State Agency for Mass Educatig	Capacity Building For Management Staff/Field Officers And Facilitators To Improve	38,594,402.89	-	-	0.0%	38,594,402.89	
051701000100 - Kano State Agency for Mass Educatig	Repair Of Monitoring Vehicles For The Conduct Of Monitoring Exercise	12,050,000.00	-	-	0.0%	12,050,000.00	
051701000100 - Kano State Agency for Mass Educatig	Maintenance Of 4 No. Monitoring Vehicles And 48 No. Boxer Motorbike For Monitoring	5,750,000.00	-	-	0.0%	5,750,000.00	
051701000100 - Kano State Agency for Mass Educatig	S.P.1.3 Establishment Of 20 Mobile Learning Centers For Out Of School Children	46,313,283.47	-	-	0.0%	46,313,283.47	
051701000100 - Kano State Agency for Mass Educatig	S.P.1.4 Upgrading And Equipping Of 6 Model Vocational Skill Acquisition Classes	109,777,750.00	-	-	0.0%	109,777,750.00	
051701000100 - Kano State Agency for Mass Educatig	Upgrade Of Basic Mass Communication School To Diploma Awarding To Increase	27,016,082.02	-	-	0.0%	27,016,082.02	
051701000100 - Kano State Agency for Mass Educatig	Conducting Of International Literacy Day Celebration	23,156,641.73	-	-	0.0%	23,156,641.73	
051701000100 - Kano State Agency for Mass Educatig	Revitalization Of Literacy Classes In Some 10 Selected Correctional/Rehabilitation	46,313,283.47	-	-	0.0%	46,313,283.47	
051701000100 - Kano State Agency for Mass Educatig	S.P.1.4 Piloting Of 10 Mobile Learning Center In Some Selected Location For The Out	38,594,402.89	-	-	0.0%	38,594,402.89	
051701000100 - Kano State Agency for Mass Educatig	S.P.1.3 Establishment Of 20 Girl-Child Class Across The Three (3) Senatorial Zone In	87,749,015.52	-	-	0.0%	87,749,015.52	
051701000100 - Kano State Agency for Mass Educatig	S.P.1.4 Conduct Of Mass Literacy Campaign To Increase Access To Adult Literacy In	110,000,000.00	-	-	0.0%	110,000,000.00	
051701000100 - Kano State Agency for Mass Educatig	Conduct Of Examination At Basic And Post Basic Level Across 61 Women Learning	35,885,916.16	-	-	0.0%	35,885,916.16	
051701000100 - Kano State Agency for Mass Educatig	Conduct Of Monitoring And Evaluation Of All Literacyprogrammes In The 61 Learning	38,594,402.89	-	-	0.0%	38,594,402.89	
051701000100 - Kano State Agency for Mass Educatig	S.P.1.4 Collaboration With Development Partners To Facilitate Donor Agencies	23,634,549.60	-	-	0.0%	23,634,549.60	
051701000100 - Kano State Agency for Mass Educatig	S.P.1.4 Collaboration With Development Partners To Facilitate Donor Agencies	30,000,000.00	-	-	0.0%	30,000,000.00	
051701000100 - Kano State Agency for Mass Educatig	S.P.1.4 Establishment Of NF-Emis To Ease Acces To Information	12,500,000.00	-	-	0.0%	12,500,000.00	
051701000100 - Kano State Agency for Mass Educatig	Provision And Maintenance Of Internet Facility At The Hqtrs To Ease Data	19,942,958.08	-	-	0.0%	19,942,958.08	
051701000100 - Kano State Agency for Mass Educatig	Provision Of Solar Power In The Hqtrs To Overcome Power Challenge Facing The	69,469,925.20	-	-	0.0%	69,469,925.20	
051701000100 - Kano State Agency for Mass Educatig	Establishment Of 2 Cbtcenters In Each Of The 3 Senatorial Zones For Training &	120,000,000.00	-	-	0.0%	120,000,000.00	
051701000100 - Kano State Agency for Mass Educatig	Transforming Lives Out Of School Girls Children & Married Adolescent Girls In The	135,000,000.00	-	-	0.0%	135,000,000.00	
051701000100 - Kano State Agency for Mass Educatig	Readership Promotion Campaign	5,000,000.00	-	-	0.0%	5,000,000.00	
051701000100 - Kano State Agency for Mass Educatig	Purchase Of One Mobile Library Van	10,000,000.00	-	-	0.0%	10,000,000.00	
051701000100 - Kano State Agency for Mass Educatig	Rehabilitation/Repairs Libraries	50,000,000.00	-	-	0.0%	50,000,000.00	
051701000100 - Kano State Agency for Mass Educatig	Provision Of Office Furnitures And Fittings At Kura	50,000,000.00	-	-	0.0%	50,000,000.00	
051702700100 - Kano State Islamic & Qur'anic School	Development of unified curriculum for Islamiyya, Qur'anic, Tahfeez and Tsangaya	8,327,051.10	-	-	0.0%	8,327,051.10	
051702700100 - Kano State Islamic & Qur'anic School	Conduct of Graded Assessment for 220 no. Islamiyya, Qur'anic, Tahfeez and	8,760,000.00	-	-	0.0%	8,760,000.00	
051702700100 - Kano State Islamic & Qur'anic School	Study tour within and outside the Country on Contemporary Tsangaya School	15,315,550.00	-	-	0.0%	15,315,550.00	
051702700100 - Kano State Islamic & Qur'anic School	Training of Evaluators and Local Government Coordinators on E-Assessment(QA)	51,946,843.11	-	-	0.0%	51,946,843.11	
051702700100 - Kano State Islamic & Qur'anic School	Training of 60 Alarammas on revised curriculum	28,327,051.10	-	-	0.0%	28,327,051.10	
051702700100 - Kano State Islamic & Qur'anic School	Purchase of 50 motorcycles for monitoring	90,031,244.85	-	-	0.0%	90,031,244.85	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.26 Procurement of teaching and learning materials for schools	66,890,500.00	-	-	0.0%	66,890,500.00	
051702700100 - Kano State Islamic & Qur'anic School	Procurement of 20 No. laptop computers and 10 printers	16,654,102.20	-	-	0.0%	16,654,102.20	
051702700100 - Kano State Islamic & Qur'anic School	Renovation of Garo, Kanwa I, Kanwa II, & Albasu Tsangaya Model Primary Schools	84,457,650.00	-	-	0.0%	84,457,650.00	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.29 Construction of 100 toilet facilities in Tsangaya centers	69,761,005.00	-	-	0.0%	69,761,005.00	
051702700100 - Kano State Islamic & Qur'anic School	Rehabilitation of 12 NO. Classrooms Blocks & 12 toilets facilities in Dandishe,	78,235,567.75	-	-	0.0%	78,235,567.75	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.27 Procurement of assorted Text books in some selected subjects	16,767,000.00	-	-	0.0%	16,767,000.00	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.28 Provision of Qur'anic and Islamiyya Schools with water facilities	16,502,101.54	-	-	0.0%	16,502,101.54	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.30 Purchase /construction of Educational Buildings	4,075,250.00	-	-	0.0%	4,075,250.00	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.32 Conduct of Masabaka (Qur'anic Recitation Competition)	28,875,736.50	-	-	0.0%	28,875,736.50	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.33 Sensitization and advocacy on importance of Formal & Non-formal	6,420,412.50	-	-	0.0%	6,420,412.50	
051702700100 - Kano State Islamic & Qur'anic School	Construction of Teachers lodge	52,003,225.00	-	-	0.0%	52,003,225.00	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.31 Construction of block well fence in Warawa Model Tsangaya schools	45,946,650.00	-	-	0.0%	45,946,650.00	
051702700100 - Kano State Islamic & Qur'anic School	Provision of SPorting facilities	5,120,600.00	-	-	0.0%	5,120,600.00	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.34 Construction of traditional kitchen	26,280,000.00	-	-	0.0%	26,280,000.00	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.35 Construction of open Qur'anic recitation shade (covid - 19 reSPonses)	113,097,077.99	-	-	0.0%	113,097,077.99	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.36 CONDUCT OF FREE EDUCATION (covid - 19 reSPonses)	4,601,596.96	-	-	0.0%	4,601,596.96	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.28 Provision of Case Management Services to Almajiri Boys and Training of	16,654,102.20	-	-	0.0%	16,654,102.20	
051702700100 - Kano State Islamic & Qur'anic School	S.P.1.3.28 Training of 1,000 IQS Facilitators Nigeria Learning PasSPort (NLP) Portal	51,000,000.00	-	-	0.0%	51,000,000.00	
051702700100 - Kano State Islamic & Qur'anic School	Rehabilitation of Kano State Qur'anic and Islamiyya Schools Management	40,013,886.60	-	-	0.0%	40,013,886.60	
051702700100 - Kano State Islamic & Qur'anic School	Installation of solar at QISMB Headquarters	17,399,550.46	-	-	0.0%	17,399,550.46	
051702700100 - Kano State Islamic & Qur'anic School	Purchased of Smart phones/tablets	8,163,322.24	-	-	0.0%	8,163,322.24	
051702700100 - Kano State Islamic & Qur'anic School	Integration of 200 Tsangaya Centers across 44 LGAs	34,769,545.00	-	-	0.0%	34,769,545.00	

## 5 Climate Change Expenditure Tracking

### 5.A Climate Change Capital Expenditure

**Table 30: Climate Change Adaptation Capital Expenditure Tracking**

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	Climate Expenditure Tagging
011100800100 - Kano State Emergency Relief & Rehabilitation	Promote The Adaption Of Climate Smart Agriculture To Mitigate Against Flood And	26,612,000.00	-	-	0.0%	26,612,000.00	
011100800100 - Kano State Emergency Relief & Rehabilitation	Educate And Inform The Public About Early Warning And Early Action To Mitigate	30,210,000.00	-	-	0.0%	30,210,000.00	
011100800100 - Kano State Emergency Relief & Rehabilitation	Procurement And Installation Of Solar Facilities In SEMA H/Office	30,000,000.00	-	-	0.0%	30,000,000.00	
012300200100 - Abubakar Rimi Television Corporation	Procurement Of 100, 2000watts Solar System And Galvanize Solar Stand	16,000,000.00	-	-	0.0%	16,000,000.00	
012300200100 - Abubakar Rimi Television Corporation	Developing Advocacy Strategy For The Engagement Of Private Sector For Climate	18,000,000.00	-	-	0.0%	18,000,000.00	
012300200100 - Abubakar Rimi Television Corporation	Implementation Of Basic Climate Change Mitigation For Both Private And Public	16,800,000.00	-	-	0.0%	16,800,000.00	
012300200100 - Abubakar Rimi Television Corporation	Purchase Of Ecoflow 3600w Delta Solar Generator	20,871,027.00	-	-	0.0%	20,871,027.00	
012300200100 - Abubakar Rimi Television Corporation	Installation Of Two 50KVA Solar System For Studios And Transmitter	471,200,000.00	-	-	0.0%	471,200,000.00	
012300300100 - Kano State Radio Corporation	Purchase Of Inverter Solar	38,000,000.00	-	-	0.0%	38,000,000.00	
012300500100 - Triumph Publishing Company	Purchase/Installation Of Solar System	50,000,000.00	-	-	0.0%	50,000,000.00	
014700100100 - Civil Service Commission	Solar Connection At The KSC Registry	30,000,000.00	-	-	0.0%	30,000,000.00	
016100200100 - Admin & General Services Directorate	Construction/Provision Of Solar Power At SSGs Office (Admin & General Services)	100,000,000.00	-	-	0.0%	100,000,000.00	
017000100100 - Ministry for Special Duties	General Installation Of Solar Power In The Ministry	50,000,000.00	-	-	0.0%	50,000,000.00	
017700300100 - Kano State Hisbah Commission	Installation Of Solar & CCTV Cameras For 40 New Offices	86,000,000.00	-	-	0.0%	86,000,000.00	
021500100100 - Ministry of Agric. & Natural Resources	(CCBT) Purchase Of 100nos. Each Of Simple Fabricated Climate Smart Production	63,238,000.34	-	-	0.0%	63,238,000.34	
021511400100 - KNARDA	Procurement of Solar Water Pump to Fadama Farmers	100,000,000.00	-	-	0.0%	100,000,000.00	
021511400100 - KNARDA	Training of irrigation system and solar pump maintenance	12,000,000.00	-	-	0.0%	12,000,000.00	
022000800100 - Kano State Internal Revenue Service	Purchase And Installation Of Solar Power At Headquarter And Tax Offices/Generator	150,000,000.00	-	-	0.0%	150,000,000.00	
022000900100 - Kano State Investment Promotion Agency	Upgrade Of The Installed 4KVA Solar To 15 KVA	10,000,000.00	-	-	0.0%	10,000,000.00	
022001300100 - Debt Management	Purchases And Installation Of Solar System To The DMO	40,000,000.00	-	-	0.0%	40,000,000.00	
022200300100 - Kano state Consumer Protection Agency	Provision of Solar at New Offices Accommodation	30,000,000.00	-	-	0.0%	30,000,000.00	
022200800100 - Kano State and Medium Enterprises	Provision Of Solar Energy At 3 Zonal Offices	21,000,000.00	-	-	0.0%	21,000,000.00	
022800500100 - Kano State Institute for information	Solar Installation	140,000,000.00	139,700,000.00	139,700,000.00	99.8%	300,000.00	
022900400100 - Kano State Road Transport Agency (KARS)	Renewal And Upgrade Of Solar Power Across All Units In The State	200,000,000.00	-	-	0.0%	200,000,000.00	
023100100100 - Ministry of Power and Renewable Energy	Capacity Building On Solar, Transformer, And Generators Installations, Operations,	49,999,999.61	-	-	0.0%	49,999,999.61	
023100100100 - Ministry of Power and Renewable Energy	Settlement Of Outstanding Payments For The Proposed Operation And Maintenance	2,200,000,000.00	-	-	0.0%	2,200,000,000.00	
023100100100 - Ministry of Power and Renewable Energy	Procurement And Retrofit Installation Of Solar Powered Streetlight At Chiranchi, Diso	1,600,000,000.00	-	-	0.0%	1,600,000,000.00	
023100100100 - Ministry of Power and Renewable Energy	Procurement And Installation Of Alternative Solar Power System At Kwankwasiyya	2,882,688,000.00	-	-	0.0%	2,882,688,000.00	
023100100100 - Ministry of Power and Renewable Energy	Procurement And Installation Of Alternative Solar Power System At Various Mda's	1,523,000,000.00	-	-	0.0%	1,523,000,000.00	
023100100100 - Ministry of Power and Renewable Energy	Procurement And Retrofit Installation Of Solar Powered Streetlight At Various	2,000,000,000.00	-	-	0.0%	2,000,000,000.00	
023100100100 - Ministry of Power and Renewable Energy	Development Of Alternative Energy Sources (Solar, Off Grid, Stand Alone ) To	3,000,000,000.00	-	-	0.0%	3,000,000,000.00	
023100100100 - Ministry of Power and Renewable Energy	Energizing, Health Education, Agriculture Rural Communities And Transportation (E-	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
023100100100 - Ministry of Power and Renewable Energy	Procurement And Distribution Of Solar Home System Across The State For	2,500,000,000.00	-	-	0.0%	2,500,000,000.00	
023400100100 - Ministry of Works	Renovation Of Juma'at Masjid, Construction Of Six Seater Male/Female Toilet And	7,593,194.80	-	-	0.0%	7,593,194.80	
023400100100 - Ministry of Works	General Renovation Works And Provision Of Solar Lightening System At Gwale	40,000,000.00	-	-	0.0%	40,000,000.00	
023400100100 - Ministry of Works	Provision Of Furniture, Electronics And Solar Lightening System At Kano Emirate	40,000,000.00	-	-	0.0%	40,000,000.00	
023400100100 - Ministry of Works	Construction Of RC Drain At Ado Bayero Road (From Ibrahim Taiwo Road Junction -	249,090,808.30	-	-	0.0%	249,090,808.30	
023400100100 - Ministry of Works	Provision An Installation Of Solar Street Lights On 5km Dual Carriage Way In 44 LGA.	335,699,916.18	944,320,055.07	944,320,055.07	281.3%	- 608,620,138.89	
023400100100 - Ministry of Works	Provision Of All In One Solar Street Light Across The State	1,000,000,000.00	3,234,039,462.96	3,234,039,462.96	323.4%	- 2,234,039,462.96	

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	Climate Expenditure Tagging
023400100100 - Ministry of Works	Provision Of 3-Way Intersection Wireless Solar Traffic Light Across Metropolitan	114,131,456.84	-	-	0.0%	114,131,456.84	
023400100100 - Ministry of Works	Supply And Retrofit Installation Of Anti-Theft Integrated Solar Powered Streetlight	300,111,404.64	-	-	0.0%	300,111,404.64	
023400100100 - Ministry of Works	4-Way Intersection Wireless Solar Traffic Light System Solar Powered Traffic Lights	229,816,590.30	-	-	0.0%	229,816,590.30	
023400100100 - Ministry of Works	Supply And Retrofit Installation Of Anti-Theft Integrated Solar Powered Streetlight	379,289,452.59	-	-	0.0%	379,289,452.59	
023400100100 - Ministry of Works	Supply And Retrofit Installation Of Anti-Theft Integrated Solar Powered Streetlight	1,500,000,000.00	354,978,000.00	354,978,000.00	23.7%	1,145,022,000.00	
023600300100 - History & Culture Bureau	Construction Of Office Building, Solar Power System And Borehole At The Bureau	70,000,000.00	-	-	0.0%	70,000,000.00	
025200100100 - Ministry of Water Resources	Construction Of Solar And Generator Powered Borehole Schemes Across The 44 LGAs	300,000,000.00	-	-	0.0%	300,000,000.00	
025210100100 - Kano State Water Board	Climate Change Compliance / Solar Installation	1,650,000,000.00	-	-	0.0%	1,650,000,000.00	
025210600100 - WRECA	Upgrade Of Solar System At Offices (H/Q)	20,000,000.00	-	-	0.0%	20,000,000.00	
026005600100 - Kano State Geography Information S	Installation Of Solar Power - Backup For Service Center Production Units, Geometric	150,000,000.00	-	-	0.0%	150,000,000.00	
026005900100 - Kano State Signage & Advertisement	General Installation/Provision Of Solar Power	50,000,000.00	-	-	0.0%	50,000,000.00	
026200100100 - Ministry of Livestock	Development And Maintenance Of Selected Grazing Reserves & Pasture	890,950,000.00	-	-	0.0%	890,950,000.00	
026300100100 - Ministry of Rural & Community Devel	Upgrading Of Solar Power Energy	10,000,000.00	-	-	0.0%	10,000,000.00	
026300300100 - Rural Electrification Board	Construction/Provision Of Electricity (Conventional/Renewable Energy)	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
026300300100 - Rural Electrification Board	Provision Of electrification system At Butu-Butu Town In Rimin Gado Local	49,000,000.00	-	-	0.0%	49,000,000.00	
026300300100 - Rural Electrification Board	Provision Of Solar Water System At Ashagatura In Rimin Gado Local Government	49,000,000.00	-	-	0.0%	49,000,000.00	
026300300100 - Rural Electrification Board	Provision Of Water Solar System At Doka And Dansudu town In Tofa Local	49,000,000.00	-	-	0.0%	49,000,000.00	
026300300100 - Rural Electrification Board	Installations Of Solar Street light At Albasu Town In Albasu LGA	44,299,155.60	-	-	0.0%	44,299,155.60	
026300700100 - RUJWASA	Conversion Of 16no Mechanized Borehole To Solar Powered Boreholes (Doguwa, T	50,000,000.00	-	-	0.0%	50,000,000.00	
026300700100 - RUJWASA	Construction Of 6no New Complete Solar Powered Borehole Scheme (4000ltrs At	125,000,000.00	-	-	0.0%	125,000,000.00	
031805300100 - Sharia Court of Appeal	Procurement Of Solar Power Gadgets For Shariah Court Of Appeal Complex And	65,000,000.00	-	-	0.0%	65,000,000.00	
032600200100 - Law Reform Commission	Installation Of Solar Equipment	9,500,000.00	-	-	0.0%	9,500,000.00	
051700100100 - Ministry of Education	Provision Of Solar Power Energy At CERC	8,500,000.00	-	-	0.0%	8,500,000.00	
051700100100 - Ministry of Education	Installation Of Solar Power Energy At ESS	3,500,000.00	-	-	0.0%	3,500,000.00	
051700100100 - Ministry of Education	Provision Of Solar Power At AIED	10,000,000.00	-	-	0.0%	10,000,000.00	
051700300100 - SUBEB	Provision Of Solar Power To Block Building 'D' @ State Universal Basic Education	60,000,000.00	-	-	0.0%	60,000,000.00	
051700400100 - Kano State Educational Development	Provision Of Solar Power	25,000,000.00	-	-	0.0%	25,000,000.00	
051700800100 - Kano State library Board	Provision Of Solar Power To The Librany Complex	25,000,000.00	-	-	0.0%	25,000,000.00	
051701000100 - Kano State Agency for Mass Educatio	Provision Of Solar Power In The Hqtrs To Overcome Power Challenge Facing The	69,469,925.20	-	-	0.0%	69,469,925.20	
051701500100 - Science & Technical Schools Board	Procurement Of Solar Batteries, Inverter, Solar Wiring Gadgets Etc	25,250,100.00	-	-	0.0%	25,250,100.00	
051701500100 - Science & Technical Schools Board	Provision Of 5no Solar Power Mechanized Borehole And Reticulation Of Water At STS	60,000,000.00	-	-	0.0%	60,000,000.00	
051701500100 - Science & Technical Schools Board	Provision Of Solar Street Light (250nrs) At Various Collages	145,000,000.00	-	-	0.0%	145,000,000.00	
051701600100 - Kano State Private And Voluntary Ins	Solar Power Installation At Kspvib Head Quarter	22,656,027.00	-	-	0.0%	22,656,027.00	
051702600100 - Kano State Senior Secondary School	Installation Of Solar At Data Bank Unit At Kssmb Hq	33,398,487.95	-	-	0.0%	33,398,487.95	
051702700100 - Kano State Islamic & Qur'anic School	Installation of solar at QISMB Headquarters	17,399,550.46	-	-	0.0%	17,399,550.46	
052100100100 - Ministry of Health	Construction Of Accident & Emergency Unit And Provision Of 24 Hours Solar Power At	100,000,000.00	-	-	0.0%	100,000,000.00	
052100300100 - H.M.B. ( HQ and Zones)	Solarization Of Hmb Headquarter, Facilities Maternity And Blood Bank	120,000,000.00	-	-	0.0%	120,000,000.00	
052100300200 - Muhammadu Abdullahi Wase Special	Solarization Of Maternity,SCBU & Labour Room Unit	150,265,000.00	-	-	0.0%	150,265,000.00	
052100500100 - Primary Health Care Mgt. Board (PHC)	Solarization Of Board Headquarters, State Cold Store, Zonal Cold Store, LGA Cold	416,000,000.00	243,500,000.00	243,500,000.00	58.5%	172,500,000.00	
052100800100 - KANO STATE CONTRIBUTORY HEALTH	Upgrading Of Existing Solar Inverter System	40,000,000.00	-	-	0.0%	40,000,000.00	
052100900100 - KHETFUND	Instalments Of Solar Power At Kheffund New Office	25,198,500.00	-	-	0.0%	25,198,500.00	
052101100100 - Private Health Institutions Managem	Procurement Of Office Furniture And Upgrading Of Electricity Solar At Private Health	5,000,000.00	-	-	0.0%	5,000,000.00	
052101300100 - Drugs Management & Consumable S	Installation Of 60no. Solar Panels And Accessories For Inventory Control Software	180,000,000.00	-	-	0.0%	180,000,000.00	
053500100100 - Ministry of Environment & Climate Ch	Solarization Kano state ministry of Environment and climate change	150,000,000.00	-	-	0.0%	150,000,000.00	
053500100100 - Ministry of Environment & Climate Ch	Construction of solar -powered boreholes	550,000,000.00	-	-	0.0%	550,000,000.00	
053500500100 - Kano State Sustainable Projects	Construction / provision of boreholes/Mechanized Solar Boreholes in 21 LGS	120,000,000.00	-	-	0.0%	120,000,000.00	
053500500100 - Kano State Sustainable Projects	Installation of solar at Sustainable Headquarter	18,020,000.00	-	-	0.0%	18,020,000.00	
055400200100 - Social Protection Agency	Renewable Energy Installations For Agency Facilities (Solar Power)	15,000,000.00	-	-	0.0%	15,000,000.00	
056900100100 - Ministry for Higher Education	Upgrade Of Completion Of Solar	50,000,000.00	-	-	0.0%	50,000,000.00	
056900300100 - RMK College of Basic & Remedial Stu	Provision Of Alternative Source Of Energy For The Institution (Solar And Wind )	80,000,000.00	-	-	0.0%	80,000,000.00	
056901800100 - Kano State Polytechnic	Provision Of Solar Fertilities And Installation At Ca	100,000,000.00	-	-	0.0%	100,000,000.00	
056902800100 - NorthWest University Kano	Construction Of 7 No Solar Powered Borehole At Main Campus & Overhead Tank	100,000,000.00	-	-	0.0%	100,000,000.00	
056905000100 - Yusuf Maitama Sule College of Educa	General Installation Of 50KVA Solar Power	43,870,587.26	-	-	0.0%	43,870,587.26	

Table 31: Climate Change Mitigation Capital Expenditure Tracking

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

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q1 Performance	2026 Performance Year to Date (Q1)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	Climate Expenditure Tagging
023400100100 - Ministry of Works	Construction of Lungu Drainage At Gidan Alhaji Kawu - Filin Galadanchi In Gwale	5,000,000.00	-	-	0.0%	5,000,000.00	
023400100100 - Ministry of Works	Construction Of Drainage Network At Gudindi - Chiranchi In Municipal LGA	5,000,000.00	-	-	0.0%	5,000,000.00	
023400100100 - Ministry of Works	Construction of Lungu Drainage At Lokon Gidan Wazirin Kano In Municipal LGA	4,500,000.00	-	-	0.0%	4,500,000.00	
023400100100 - Ministry of Works	Erosion Control Along Tiga - Rurum Road Near Tiga Dam SPillway Area In Rano LGA	150,000,000.00	-	-	0.0%	150,000,000.00	
023400100100 - Ministry of Works	Erosion Control At Panshekara/Sabon Titi Underpass In Kumbotso LGA	300,000,000.00	-	-	0.0%	300,000,000.00	
023400100100 - Ministry of Works	Construction Of Drainage And Slabs At Dan Agundi Ward In Municipal LGA	10,000,000.00	-	-	0.0%	10,000,000.00	
023400100100 - Ministry of Works	Construction Of Drainage And Slabs At Lokon Famfo - Dan Agundi - Indabawa	10,000,000.00	-	-	0.0%	10,000,000.00	
023400100100 - Ministry of Works	Repair Of Erosion Menace At Garanga Bridge, Bunkure LGA	36,500,000.00	-	-	0.0%	36,500,000.00	
023400100100 - Ministry of Works	Erosion Control At Nigeria Air Force Base In Fagge LGA	75,000,000.00	-	-	0.0%	75,000,000.00	
023400100100 - Ministry of Works	Construction Of 500m Coast Surface Dressed Road 1000m Block Work Drainage And	250,000,000.00	-	-	0.0%	250,000,000.00	
023400100100 - Ministry of Works	Construction Of Drainage From Aisami - Ayagi In Dala Local Government	300,000,000.00	-	-	0.0%	300,000,000.00	
023400100100 - Ministry of Works	Construction Of Road And Drainage From Kwanar Mai Ishiriniya - Yan'yashi In	250,000,000.00	-	-	0.0%	250,000,000.00	
023400100100 - Ministry of Works	Construction Of Drainage And 6 Culvert At Dagar In Gabasawa LGA	75,000,000.00	-	-	0.0%	75,000,000.00	
023400100100 - Ministry of Works	Construction Of Drainage At Farawa Mai Kwaru, Farawa Legislative Quarters In	100,000,000.00	-	-	0.0%	100,000,000.00	
023400100100 - Ministry of Works	Construction Of Big Concrete Drainage Channel Along Kunza Streams Starting From	150,000,000.00	-	-	0.0%	150,000,000.00	
023400100100 - Ministry of Works	Construction Of Drainage From Unguwar Bello Transformer - Bayan Gidan Sarki	75,000,000.00	-	-	0.0%	75,000,000.00	
023400100100 - Ministry of Works	Provision Of Interlocking Tiles And Drainages Within Juma'at Mosque At Masallaci	54,640,611.60	-	-	0.0%	54,640,611.60	
023400100100 - Ministry of Works	Construction Of Culverts And Drainage At Sharada GRA To Cross Yahaya Gusau Road	250,000,000.00	-	-	0.0%	250,000,000.00	
023400400100 - Kano State Road Maintenance Agency	Construction, Maintenance And Clearance Of Drainage, Culverts & Bridges	100,000,000.00	-	-	0.0%	100,000,000.00	
026005800100 - Kano State Urban Planning & Development	Completion/Construction Of Road And Drainage At Satellite Kabuga Along Emirate	334,004,433.66	-	-	0.0%	334,004,433.66	
026005800100 - Kano State Urban Planning & Development	Construction Of Relief Drainages to Avert Flooding Within The Affected/Reported	250,000,000.00	-	-	0.0%	250,000,000.00	
026005800100 - Kano State Urban Planning & Development	Construction Of Roads And Drainages Within The Metropolis	750,000,000.00	-	-	0.0%	750,000,000.00	
026300100100 - Ministry of Rural & Community Development	30% Construction Of Culvers And Erosion Control At Fagge	33,612,500.00	-	-	0.0%	33,612,500.00	
026300100100 - Ministry of Rural & Community Development	30% Contribution For The Construction Of 2 Coat Road With Drainages From Gikin	247,500,000.00	-	-	0.0%	247,500,000.00	
026300100100 - Ministry of Rural & Community Development	30% Construction For The Rehabilitation Of 2 Coat Surface Dressing Road From	144,250,000.00	-	-	0.0%	144,250,000.00	
026300100100 - Ministry of Rural & Community Development	30% Construction Of 2 Coat Surface Dressing Road From Gani - Bagagare 9km With	227,275,000.00	-	-	0.0%	227,275,000.00	
026300100100 - Ministry of Rural & Community Development	30% Construction Of 2 Coat Surface Dressing Road From Kwanar Baure - Gediya	217,500,000.00	-	-	0.0%	217,500,000.00	
026300100100 - Ministry of Rural & Community Development	30% Construction Of 2 Coat Surface Dressing Road From Dorago - Unguwar Tudu	246,000,000.00	-	-	0.0%	246,000,000.00	
026300100100 - Ministry of Rural & Community Development	30% Construction Of 2 Coat Surface Dressing Road From Dan Marke - Tashar Kwadi	216,000,000.00	-	-	0.0%	216,000,000.00	
026300100100 - Ministry of Rural & Community Development	30% Construction Of 2 Coat Surface Dressing Road From Existing Asphalt End -	183,750,000.00	-	-	0.0%	183,750,000.00	
026300100100 - Ministry of Rural & Community Development	30% Construction Of Road From Mallam Audu Dangwani Residence 300m In Bichi	21,500,000.00	-	-	0.0%	21,500,000.00	
052101300100 - Drugs Management & Consumables	Construction Of Drainage, Landscape, Tarr, Interlock Street Lights Dmcsa Old Site	40,000,000.00	-	-	0.0%	40,000,000.00	
052104000100 - School of Health Technology Kano	Provision Of Interlocking, Lanscaping And Drainage System	179,419,593.00	-	-	0.0%	179,419,593.00	
053500100100 - Ministry of Environment & Climate Change	Engineering study design and construction of Baban Gwari round-about flood control	514,764,786.76	176,225,669.13	176,225,669.13	34.2%	338,539,117.63	
053500100100 - Ministry of Environment & Climate Change	Major gully erosion control across the state	50,000,000.00	358,473,978.73	358,473,978.73	716.9%	- 308,473,978.73	
053500100100 - Ministry of Environment & Climate Change	Construction / rehabilitation and expansion of existing drainages covering and	510,000,000.00	-	-	0.0%	510,000,000.00	
053500100100 - Ministry of Environment & Climate Change	Annual drainage clearance exercise	300,000,000.00	-	-	0.0%	300,000,000.00	
053500100100 - Ministry of Environment & Climate Change	Engineering study and design of Kano state drainage master plan	200,000,000.00	-	-	0.0%	200,000,000.00	
053500100100 - Ministry of Environment & Climate Change	Construction of phase one Kano state drainage system	999,999,999.90	-	-	0.0%	999,999,999.90	
053500100100 - Ministry of Environment & Climate Change	Erosion & flood control in the (state)	500,000,000.00	-	-	0.0%	500,000,000.00	
053500100100 - Ministry of Environment & Climate Change	European investment bank (EIB) project on erosion and climate	1,000,000,000.00	-	-	0.0%	1,000,000,000.00	
053500500100 - Kano State Sustainable Projects	Construction of Drainage within the State	500,000,000.00	-	-	0.0%	500,000,000.00	
053500600100 - Kano Water Shed and Climate Change	European investment bank (EIB) project on erosion and climate change	300,000,000.00	-	-	0.0%	300,000,000.00	
053500600100 - Kano Water Shed and Climate Change	Provision of Complementary Erosion Works State Wide	500,000,000.00	-	-	0.0%	500,000,000.00	
053500600100 - Kano Water Shed and Climate Change	Provision of preventive erosion works	200,000,000.00	-	-	0.0%	200,000,000.00	
053500600100 - Kano Water Shed and Climate Change	Biological control on reclaimed Erosion Sites	50,000,000.00	-	-	0.0%	50,000,000.00	
056902100100 - Aliko Dangote University of Science & Technology	Construction And Completion Of Drainage	75,000,000.00	-	-	0.0%	75,000,000.00	
056905000100 - Yusuf Maitama Sule College of Education	Construction Of Road Network, Drainages And Culverts	123,889,342.00	-	-	0.0%	123,889,342.00	

