



Kano State Government

BUDGET IMPLEMENTATION REPORT QUARTER Q3 2026

Date of Publication October, 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 Q3, 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 Q3 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

The Revenue Component consist of Recurrent Revenue which include Government Share of FAAC, Internally Generated Revenue and Capital Receipt which include Grants and Loans.

The Performance of Recurrent Revenue for the Third quarter 2026 is **₦149,760,937,104.16** while cumulative performance (Jan-September) is **₦396,186,087,001.76** against the Approved Budget of **₦1,048,372,118,644.00** indicating **37.8%** achievement. The Recurrent Revenue Comprises of Share of FAAC Allocation to the State with a cumulative performance of **₦291,927,953,219.50** against the Approved Budget of **₦909,936,035,366.00** representing 32.1% achievement and Independent Revenue of **₦104,258,133,782.26** as cumulative performance for the period of January – September against the Approved Budget of **₦138,436,083,278.00** indicating 75.3% achievement.

It is pertinent to note that, on the course of 2026 Quarter Budget Implementation Certain Revenue and expenditure codes were over performed as they exceed their targets in Revenue Generation and all these will be formalized through the process of Budget Adjustment in collaboration with the State House of Assembly in the next/last quarter of the year.

The capital receipt component which includes loan, Aids and Grants has a total sum of **₦165,727,743,091.03** as Cumulative Performance in the Third Quarter 2026 against the Approved Budget of **₦327,192,710,627.00** reflecting 50.7% achievement. The Capital Receipts include Aid and Grant that has the sum of **₦130,500,251,022.64** against the Approved Budget of **₦186,772,187,604.00** **representing 70% achieved**, while Capital Development Funds has the sum of **₦35,227,492,068.39** as performance against the Approved Budget of **₦140,420,523,023.00** which recorded **25.1%** 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.

The Performance of Recurrent Expenditure for the Third quarter 2026 is **₦205,420,301,300.53** against the Approved Budget of **₦429,718,421,533.73** indicating **49%** achievement. While the Performance of

Personnel Cost for the quarter under review is **₦110,439,948,274.19** Against Approved Budget of **₦195,041,577.214.60** representing **57% Achievement**.

On the other hand, Other Recurrent Costs such as the Overhead cost and payment of Debt Services has a cumulative performance of **₦94,980,353,026.34** against the Approved Budget of **₦234,676,844,319.13** representing **41% Achievement**. Similarly, issues related to Over Expenditure will be address through the Budget Adjustment and Supplementary in collaboration with the State House Assembly.

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 Third quarter 2026 is **₦391,639,561,058.45** against the 2026 Approved Budget of **₦1,048,111,244,596.98** representing **37.4% achievement**. Also, Some MDAs over performing due to the variation of estimate and implementation which will be revised in the subsequent Month through the Process of Budget Adjustment and Supplementary in collaboration with the State Hose of Assembly.

1.E Conclusions

Conclusively, the aggregate Budget performance for the third quarter 2026 (January – September) in the area of Total Revenue is **₦606,913,830,092.79** against the Approved budget of **₦1,477,829,666,130.71** which indicating **41%** while the Aggregate Budget Expenditure for the period of January to September is **₦597,059,862,358.99** which indicating **40.4%** achievement.

1.F Summary Budget Implementation Graphs

Figure 1: Fiscal Performance Overview for Quarter

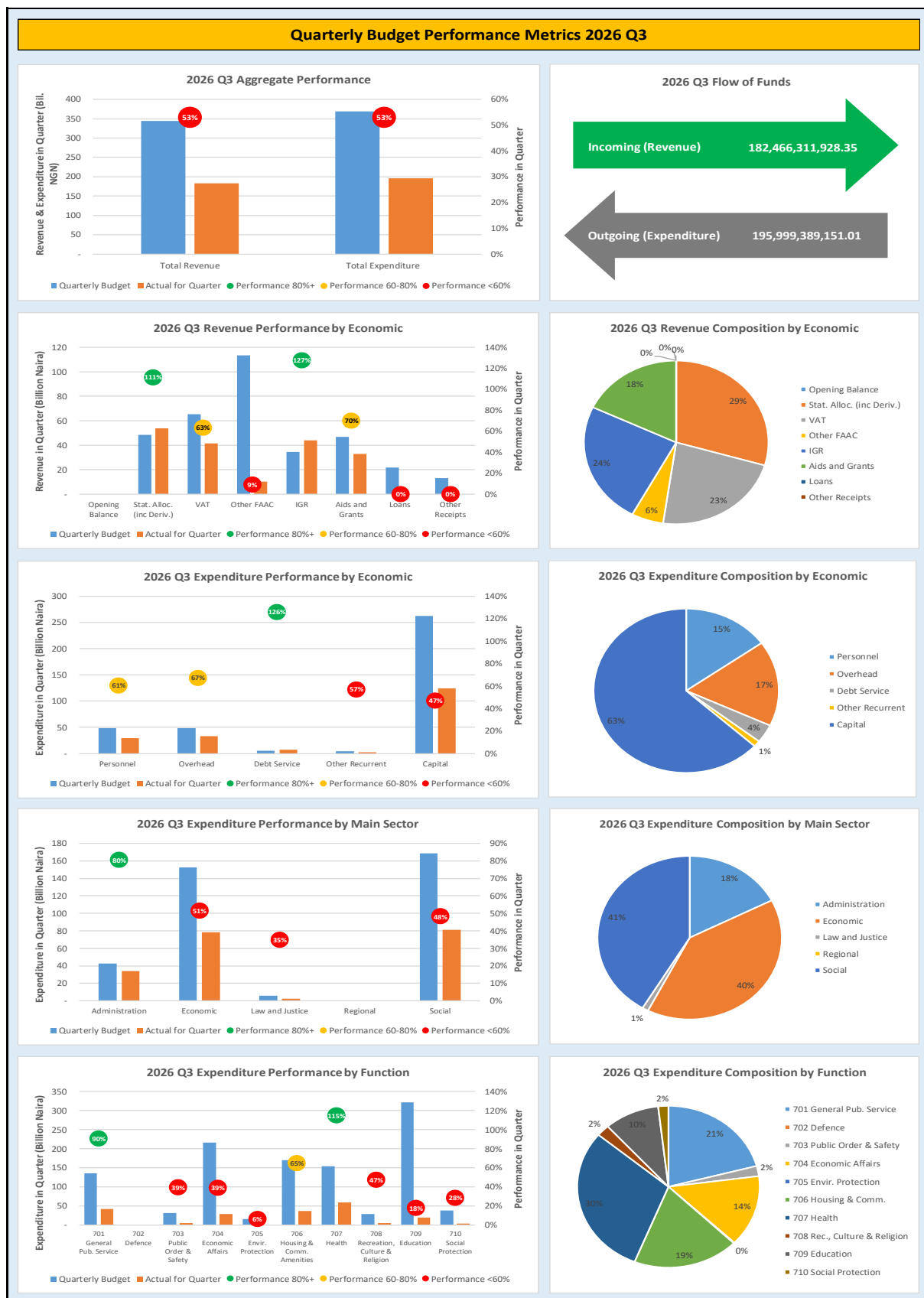
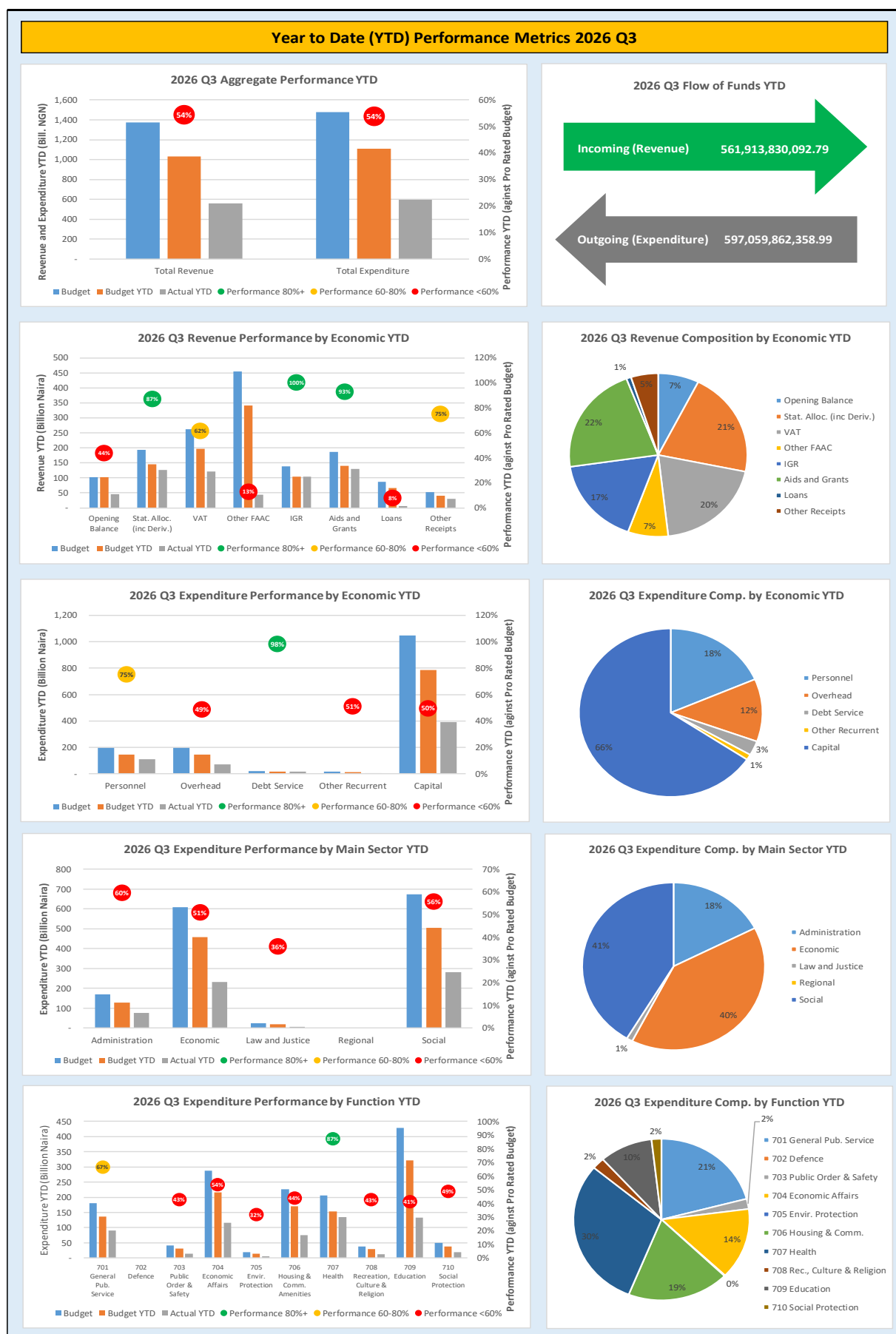


Figure 2: Fiscal Performance Overview Year to Date

1.G Summary Budget Implementation Report

Table 1: Budget Implementation Summary

Kano State Government 2026 Q3 Budget Performance Report - Summary

Item	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
Opening Balance	102,264,836,859.71	-	45,000,000,000.00	44.0%	57,264,836,859.71
Recurrent Revenue	1,048,372,118,644.00	149,760,937,104.16	396,186,087,001.76	37.8%	652,186,031,642.24
11 - GOVERNMENT SHARE OF FAAC	909,936,035,366.00	105,641,460,847.55	291,927,953,219.50	32.1%	618,008,082,146.50
12 - INDEPENDENT REVENUE	138,436,083,278.00	44,119,476,256.61	104,258,133,782.26	75.3%	34,177,949,495.74
Recurrent Expenditure	429,718,421,533.73	72,108,074,211.02	205,420,301,300.53	47.8%	224,298,120,233.19
21 - PERSONNEL COST (INCLUDING 2201 WHERE APPLICABLE)	195,041,577,214.60	29,655,920,663.30	110,439,948,274.19	56.6%	84,601,628,940.40
22 - OTHER RECURRENT COSTS (EXCLUDING 2201)	234,676,844,319.13	42,452,153,547.72	94,980,353,026.34	40.5%	139,696,491,292.79
<i>Breakdown of Other Recurrent Costs</i>					
2202 - OVERHEAD COST	195,682,514,184.26	32,999,113,633.97	72,005,951,103.62	36.8%	123,676,563,080.64
OTHER RECURRENT (2203-2209)	38,994,330,134.87	9,453,039,913.75	22,974,401,922.72	58.9%	16,019,928,212.15
Transfer to Capital Account	720,918,533,969.98	77,652,862,893.14	235,765,785,701.23	32.7%	485,152,748,268.75
Other Receipts	327,192,710,627.00	32,705,374,824.19	165,727,743,091.03	50.7%	161,464,967,535.97
13 - AID AND GRANTS	186,772,187,604.00	32,705,374,824.19	130,500,251,022.64	69.9%	56,271,936,581.36
14 - CAPITAL DEVELOPMENT FUND (CDF) RECEIPTS	140,420,523,023.00	-	35,227,492,068.39	25.1%	105,193,030,954.61
Capital Expenditure	1,048,111,244,596.98	123,891,314,939.99	391,639,561,058.45	37.4%	656,471,683,538.53
23 - CAPITAL EXPENDITURE	1,048,111,244,596.98	123,891,314,939.99	391,639,561,058.45	37.4%	656,471,683,538.53
Total Revenue (including OB)	1,477,829,666,130.71	182,466,311,928.35	606,913,830,092.79	41.1%	870,915,836,037.92
Total Expenditure	1,477,829,666,130.71	195,999,389,151.01	597,059,862,358.99	40.4%	880,769,803,771.72

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 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Revenue	1,375,564,829,271.00	182,466,311,928.35	561,913,830,092.79	40.8%	813,650,999,178.21
010000000000	ADMINISTRATION SECTOR	642,786,840.00	608,686,436.50	725,209,440.54	112.8%	- 82,422,600.54
011100000000	Government House	5,478,840.00	87,600.00	280,620.00	5.1%	5,198,220.00
011100900100	Guidance and Counselling Board	5,478,840.00	87,600.00	280,620.00	5.1%	5,198,220.00
012300000000	Min. of Information & Internal Affairs	570,888,000.00	590,323,836.50	671,097,710.36	117.6%	- 100,209,710.36
012300100100	Min. of Information & Internal Affairs	29,160,000.00	-	2,191,776.44	7.5%	26,968,223.56
012300200100	Abubakar Rimi Television Corporation	218,700,000.00	18,990,296.89	31,551,923.01	14.4%	187,148,076.99
012300300100	Kano State Radio Corporation	114,372,000.00	44,610,000.00	75,360,000.00	65.9%	39,012,000.00
012300400100	Government Printing Press	81,000,000.00	526,373,539.61	558,511,420.91	689.5%	- 477,511,420.91
012300500100	Triumph Publishing Company	124,740,000.00	-	2,812,590.00	2.3%	121,927,410.00
012300700100	Kano State Censorship Board	2,916,000.00	350,000.00	670,000.00	23.0%	2,246,000.00
014000000000	Office of the Auditor General	1,620,000.00	75,000.00	100,000.00	6.2%	1,520,000.00
014000100100	Office of the Auditor General (State)	1,620,000.00	75,000.00	100,000.00	6.2%	1,520,000.00
018000000000	Ministry of Public Procurement Project Monitoring and Evaluation	64,800,000.00	18,200,000.00	53,731,110.18	82.9%	11,068,889.82
018000100100	Ministry of Public Procurement Project Monitoring and Evaluation	64,800,000.00	18,200,000.00	53,731,110.18	82.9%	11,068,889.82
020000000000	Economic Sector	1,228,079,525,592.32	138,622,824,393.68	475,500,762,720.18	38.7%	752,578,762,872.14
021500000000	Ministry of Agric. & Natural Resources	11,442,574,412.32	2,597,850.00	2,558,952,974.39	22.4%	8,883,621,437.93
021500100100	Ministry of Agric. & Natural Resources	292,248,000.00	2,597,850.00	2,032,952,974.39	695.6%	- 1,740,704,974.39
021511400100	KNARDA	508,326,412.32	-	22,000,000.00	4.3%	486,326,412.32
021511600100	KASCO	10,642,000,000.00	-	504,000,000.00	4.7%	10,138,000,000.00
026200000000	Ministry of Livestock	9,541,498,893.00	2,303,740.00	3,035,200,987.76	31.8%	6,506,297,905.24
026200100100	Ministry of Livestock	9,541,498,893.00	2,303,740.00	3,035,200,987.76	31.8%	6,506,297,905.24
022000000000	Ministry of Finance	997,646,086,518.43	137,162,251,525.39	372,168,184,297.73	37.3%	625,477,902,220.70
022000100100	Ministry of Finance	910,342,428,566.00	106,880,196,838.35	294,312,560,150.67	32.3%	616,029,868,415.33
022000800100	Kano State Internal Revenue Services	87,255,057,952.44	30,282,054,687.04	77,835,624,147.06	89.2%	9,419,433,805.37
022000900100	Kano State Investment Promotion Agency	48,600,000.00	-	20,000,000.00	41.2%	28,600,000.00
022200000000	Ministry of Commerce & Investment	13,636,251,723.65	180,405,483.35	511,688,965.56	3.8%	13,124,562,758.08
022200100100	Ministry of Commerce & Investment	10,096,744,184.61	16,502,000.00	82,861,700.00	0.8%	10,013,882,484.61
022200200100	Kantin Kwari Market	606,292,487.15	-	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	107,107,797.00	267,701,574.00	54.5%	223,253,477.88
022200500100	Tourism Management Board	194,400,000.00	56,795,686.35	161,035,691.56	82.8%	33,364,308.44
022200800100	Kano State and Medium Enterprises Development Agency (KASMEDA)	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
022800000000	Ministry for Science Technology & Innovation	129,600,000.00	400,000.00	400,000.00	0.3%	129,200,000.00
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	400,000.00	400,000.00	1.2%	32,000,000.00
023400000000	Ministry of Works	51,464,471,060.00	73,910.00	30,098,986,047.38	58.5%	21,365,485,012.62
023400100100	Ministry of Works	50,594,463,020.00	73,910.00	30,053,065,248.25	59.4%	20,541,397,771.75
023400300100	Kano State Fire Service	870,008,040.00	-	45,920,799.13	5.3%	824,087,240.87
023600000000	Ministry of Tourism & Culture	110,970,000.00	2,474,200.00	14,390,920.00	13.0%	96,579,080.00
023600300100	History & Culture Bureau	810,000.00	740,000.00	1,098,500.00	135.6%	- 288,500.00
023605400100	Zoological & Wild Life Mgt. Agency	110,160,000.00	1,734,200.00	13,292,420.00	12.1%	96,867,580.00
023800000000	Ministry of Planning & Budget	6,020,844,130.00	-	-	0.0%	6,020,844,130.00
023800100100	Ministry of Planning & Budget	6,020,844,130.00	-	-	0.0%	6,020,844,130.00
025300000000	MINISTRY OF HOUSING DEVELOPMENT	62,889,570,366.43	66,763,216.00	38,710,273,268.88	61.6%	24,179,297,097.55
025300100100	Ministry of Housing Development	62,565,570,366.43	-	38,500,000,000.00	61.5%	24,065,570,366.43
025300200100	Housing Corporation	324,000,000.00	66,763,216.00	210,273,268.88	64.9%	113,726,731.12
025200000000	Ministry of Water Resources	8,269,160,000.00	430,000.00	1,135,428,354.47	13.7%	7,133,731,645.53
025200100100	Ministry of Water Resources	29,160,000.00	430,000.00	430,000.00	1.5%	28,730,000.00
025210100100	Kano State Water Board	8,240,000,000.00	-	1,134,998,354.47	13.8%	7,105,001,645.53
026000000000	Ministry of Land and Physical Planning	54,732,479,993.24	901,561,918.94	24,299,710,698.31	44.4%	30,432,769,294.93
026000100100	Ministry of Land and Physical Planning	46,625,699,993.24	710,219,289.94	22,862,849,788.55	49.0%	23,762,850,204.69
026005800100	Kano State Urban Planning & Development Authority	3,765,180,000.00	123,650,929.00	781,191,329.83	20.7%	2,983,988,670.17
026005900100	Kano State Signage & Advertisement Agency (KASA)	4,341,600,000.00	67,691,700.00	655,669,579.93	15.1%	3,685,930,420.08

Kano State Government Budget Performance Report 2026 Q3 - Total Revenue by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
026300000000	Ministry of Rural & Community Development	10,745,741,035.25	100,000.00	2,500,178,000.00	23.3%	8,245,563,035.25
026300100100	Ministry of Rural & Community Development	81,000,000.00	100,000.00	178,000.00	0.2%	80,822,000.00
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	-	2,000,000,000.00	40.0%	3,000,000,000.00
026300700100	RUWASA	1,214,741,035.25	-	500,000,000.00	41.2%	714,741,035.25
022900000000	Ministry of Transport	1,329,733,260.00	296,927,700.00	437,817,355.70	32.9%	891,915,904.30
022900100100	Ministry of Transport	208,693,260.00	2,123,000.00	6,461,400.00	3.1%	202,231,860.00
022900300100	Kano State Transport Authority	648,000,000.00	267,000,000.00	371,444,255.70	57.3%	276,555,744.30
022900400100	Kano State Road Transport Agency (KAROTA)	473,040,000.00	27,804,700.00	59,911,700.00	12.7%	413,128,300.00
023300000000	Ministry of Solid & Mineral Resources	120,544,200.00	6,534,850.00	29,550,850.00	24.5%	90,993,350.00
023300100100	Ministry of Solid & Mineral Resources	120,544,200.00	6,534,850.00	29,550,850.00	24.5%	90,993,350.00
030000000000	Law and Justice Sector	602,316,000.00	76,496,371.00	251,104,802.00	41.7%	351,211,198.00
031800000000	Judicial Service Commission	586,116,000.00	76,496,371.00	251,104,802.00	42.8%	335,011,198.00
031801100100	Judicial Service Commission	486,000.00	-	-	0.0%	486,000.00
031805100100	High Court of Justice	481,140,000.00	58,554,450.00	202,973,066.80	42.2%	278,166,933.20
031806100100	Multi-Door Court House	4,050,000.00	-	-	0.0%	4,050,000.00
031805300100	Sharia Court of Appeal	100,440,000.00	17,941,921.00	48,131,735.20	47.9%	52,308,264.80
032600000000	Ministry of Justice	16,200,000.00	-	-	0.0%	16,200,000.00
032600100100	Ministry of Justice	16,200,000.00	-	-	0.0%	16,200,000.00
050000000000	Social Services Sector	146,240,200,838.68	43,158,304,727.17	85,436,753,130.07	58.4%	60,803,447,708.61
051300000000	Ministry of Youths and Sports	178,200,000.00	17,602,100.00	24,372,138.00	13.7%	153,827,862.00
051300100100	Ministry of Youths and Sports	16,200,000.00	454,000.00	1,185,000.00	7.3%	15,015,000.00
051305500100	Kano State Sports Commission	81,000,000.00	350,000.00	5,080,000.00	6.3%	75,920,000.00
051305600100	Kano Pillars Football Club	81,000,000.00	16,798,100.00	18,107,138.00	22.4%	62,892,862.00
051400000000	Ministry of Women Affairs Children & Disable	20,000,000.00	-	-	0.0%	20,000,000.00
051400100100	Ministry of Women Affairs Children & Disable	20,000,000.00	-	-	0.0%	20,000,000.00
051700000000	Ministry of Education	65,479,088,632.35	72,501,850.00	3,983,565,050.32	6.1%	61,495,523,582.03
051700100100	Ministry of Education	53,786,845,268.00	17,480,800.00	17,480,800.00	0.0%	53,769,364,468.00
051700300100	SUBEB	10,756,126,364.35	-	3,752,243,051.14	34.9%	7,003,883,313.21
051700800100	Kano State Library Board	5,670,000.00	305,000.00	1,020,000.00	18.0%	4,650,000.00
051701000100	Kano State Agency for Mass Education	567,000.00	336,150.00	336,150.00	59.3%	230,850.00
051701500100	Science & Technical Schools Board	507,060,000.00	41,946,000.00	41,946,000.00	8.3%	465,114,000.00
051701600100	Kano State Private And Voluntary Inst Board	405,000,000.00	12,433,900.00	103,975,176.00	25.7%	301,024,824.00
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	-	66,563,873.18	1643.6%	- 62,513,873.18
056900000000	Ministry for Higher Education	12,182,135,927.52	1,930,508,633.36	6,468,879,851.19	53.1%	5,713,256,076.33
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	10,252,000.00	19,471,817.50	1.3%	1,490,797,362.50
056900300100	RMK College of Basic & Remedial Studies T/Wada	46,980,000.00	-	94,170,836.15	200.4%	- 47,190,836.15
056901800100	Kano State Polytechnic	3,432,010,000.00	71,402,737.26	1,517,288,035.00	44.2%	1,914,721,965.00
056902100100	Aliko Dangote University of Science & Technology Wudil, Kano	2,692,860,000.00	917,034,849.16	2,749,879,222.14	102.1%	- 57,019,222.14
056902800100	NorthWest University Kano	3,557,747,282.76	778,628,990.68	1,649,351,083.78	46.4%	1,908,396,198.98
056902900100	Aminu Kano College of Islamic & Legal Studies Kano	300,587,464.76	59,451,900.00	136,473,020.00	45.4%	164,114,444.76
056903000100	Audu Bako College of Agriculture Danbatta	119,475,000.00	-	32,120,700.00	26.9%	87,354,300.00
056903100100	Sa'adatu Rimi College of Education Kano	461,700,000.00	65,911,056.26	242,265,636.62	52.5%	219,434,363.38
056905000100	Yusuf Maitama Sule College of Education & Advance Studies Ghari	55,647,000.00	27,827,100.00	27,859,500.00	50.1%	27,787,500.00
052100000000	Ministry of Health	23,703,247,286.80	40,315,310,255.81	48,714,012,602.12	205.5%	- 25,010,765,315.32
052100100100	Ministry of Health	1,692,072,500.00	28,871,735,238.74	29,137,721,129.74	1722.0%	- 27,445,648,629.74
052100300100	H.M.B. (HQ and Zones)	2,523,007,331.82	2,773,337,385.97	3,598,636,534.35	142.6%	- 1,075,629,202.54
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 MAWSH)	1,221,583,317.02	44,147,825.00	201,234,081.20	16.5%	1,020,349,235.82
052100400100	College of Nursing & Mid-Wifery Board	345,060,000.00	50,282,235.00	81,935,735.00	23.7%	263,124,265.00
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	25,105,500.00	25,105,500.00	75.6%	8,104,500.00
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	1,088,607,880.41	1,763,154,826.41	28.0%	4,540,640,472.55
052100800100	KANO STATE CONTRIBUTORY HEALTH MANAGEMENT AGENCY (KCHIMA)	3,165,430,000.00	1,119,727,837.30	5,369,212,544.20	169.6%	- 2,203,782,544.20
052100900100	KHETFUND	4,218,591,639.00	1,165,071,379.57	1,994,338,440.00	47.3%	2,224,253,199.00
052101100100	Private Health Institutions Management Agency	85,860,000.00	8,130,000.00	16,902,500.00	19.7%	68,957,500.00
052101300100	Drugs Management & Consumable Supply Agency (D.M.A)	432,000,000.00	4,436,603,288.35	4,786,163,668.75	1107.9%	- 4,354,163,668.75
052101400100	Kano State Centre For Disease Control & Prevention	3,250,000,000.00	732,561,685.47	1,739,607,642.47	53.5%	1,510,392,357.53

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
053500000000	Ministry of Environment & Climate Change	9,036,722,022.01	10,923,000.00	22,674,600.00	0.3%	9,014,047,422.01
053500100100	Ministry of Environment & Climate Change	6,194,522,022.01	5,190,000.00	12,008,000.00	0.2%	6,182,514,022.01
053500200100	Refuse Management & Sanitation Board (REMASAB)	16,200,000.00	5,733,000.00	10,666,600.00	65.8%	5,533,400.00
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCMA)	2,826,000,000.00	-	-	0.0%	2,826,000,000.00
055100000000	Ministry for Local Government	35,640,806,970.00	811,458,888.00	26,223,248,888.44	73.6%	9,417,558,081.56
055100100100	Ministry for Local Government	35,640,806,970.00	811,458,888.00	26,223,248,888.44	73.6%	9,417,558,081.56

2.B Revenue by Economic Classification

Table 3: Total Revenue by Economic Classification

Kano State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1	REVENUE	1,375,564,829,271.00	182,466,311,928.35	561,913,830,092.79	40.8%	813,650,999,178.21
11	GOVERNMENT SHARE OF FAAC	909,936,035,366.00	105,641,460,847.55	291,927,953,219.50	32.1%	618,008,082,146.50
1101	GOVERNMENT SHARE OF FAAC	909,936,035,366.00	105,641,460,847.55	291,927,953,219.50	32.1%	618,008,082,146.50
110101	STATE GOVERNMENT SHARE OF STATUTORY REVENUES	193,444,426,524.76	53,909,646,735.33	126,617,324,311.59	65.5%	66,827,102,213.17
11010101	STATUTORY ALLOCATION	193,444,426,524.76	53,909,646,735.33	126,617,324,311.59	65.5%	66,827,102,213.17
110102	STATE GOVERNMENT SHARE OF VAT	262,066,725,229.22	41,497,292,561.61	120,919,315,692.09	46.1%	141,147,409,537.13
11010201	SHARE OF VAT	262,066,725,229.22	41,497,292,561.61	120,919,315,692.09	46.1%	141,147,409,537.13
110103	STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES	454,424,883,612.02	10,234,521,550.61	44,391,313,215.82	9.8%	410,033,570,396.20
11010303	EXCHANGE GAIN	11,000,000,000.00	-	-	0.0%	11,000,000,000.00
11010304	ECOLOGICAL FUND	3,996,340,344.15	1,515,641,687.33	3,529,085,066.37	88.3%	467,255,277.78
11010305	Electronic Money Transfer Levy (EMTL)	57,000,000,000.00	-	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	-	14,000,000,000.00	22.9%	47,071,355,472.00
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	8,718,879,863.28	26,151,616,648.65	17.4%	123,848,383,351.35
12	INDEPENDENT REVENUE	138,436,083,278.00	44,119,476,256.61	104,258,133,782.26	75.3%	34,177,949,495.74
1201	TAX REVENUE	87,263,940,529.97	28,774,293,672.84	75,243,656,979.10	86.2%	12,020,283,550.87
120101	PERSONAL TAXES	59,294,782,840.86	19,069,112,485.21	52,440,785,744.25	88.4%	6,853,997,096.61
12010101	PERSONAL TAXES (PAYE State)	6,587,498,387.45	2,842,539,489.36	7,732,407,683.39	117.4%	- 1,144,909,295.94
12010104	PERSONAL TAXES (PAYE Local Government)	6,587,498,387.45	895,574,040.01	4,354,009,369.24	66.1%	2,233,489,018.21
12010105	PAYE Federal Govt Establishments	10,308,284,390.03	2,830,724,036.81	11,531,408,738.02	111.9%	- 1,223,124,347.99
12010106	PAYE Org Private Sector	16,274,994,850.71	7,931,188,087.75	19,441,508,928.21	119.5%	- 3,166,514,077.50
12010107	PAYE Informal Sector	107,758,841.21	29,000.00	4,158,445.00	3.9%	103,600,396.21
12010108	Direct Assessment on Affluent/High Network	9,281,139,019.18	506,604,435.08	1,514,487,708.08	16.3%	7,766,651,311.10
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	4,062,453,396.20	7,862,804,872.31	102.3%	- 177,978,103.24
120103	OTHER TAXES	27,969,157,689.11	9,705,181,187.63	22,802,871,234.85	81.5%	5,166,286,454.26
12010301	Capital Gains Tax (Individual) - General	657,513,623.81	-	45,778,594.17	7.0%	611,735,029.64
12010302	Withholding Tax on Dividend	890,516,750.66	38,322,561.09	593,680,224.60	66.7%	296,836,526.06
12010303	Withholding Tax on Rent	800,496,281.18	38,382,392.00	177,986,207.22	22.2%	622,510,073.96
12010304	Withholding Tax on Bank Interest	1,793,948,292.21	1,190,100.00	1,924,610,499.27	107.3%	- 130,662,207.06
12010305	Withholding Tax on Directors Fees	558,185,792.22	4,550,400.00	239,982,778.15	43.0%	318,203,014.07
12010306	Withholding Tax on Contracts	2,056,846,649.53	38,406,500.00	1,037,264,624.24	50.4%	1,019,582,025.29
12010307	Withholding Tax on Professional fees	507,703,826.62	160,344,141.04	207,690,430.43	40.9%	300,013,396.19
12010308	withholding Tax on commission	390,210,072.93	92,348,759.59	469,839,373.16	120.4%	- 79,629,300.23
12010309	Withholding Tax On Royalties	82,731,105.91	506,604,435.08	511,575,403.10	618.4%	- 428,844,297.19
12010310	Withholding Tax on Management Fees	51,243,789.95	-	1,824,708.70	3.6%	49,419,081.25
12010311	Withholding tax on Consultancy	558,870,509.95	-	45,595,019.83	8.2%	513,275,490.12
12010312	Other Withholding Tax	5,693,754.44	1,810,037,870.23	1,832,714,300.23	32188.2%	- 1,827,020,545.79
12010313	Consumption Tax	68,211,178.17	2,830,724,036.81	2,841,238,825.99	4165.4%	- 2,773,027,647.82
12010314	Entertainment Tax	136,650,106.52	-	50,500.00	0.0%	136,599,606.52
12010317	Land use charges/ property Tax	2,572,731,057.16	-	616,000,000.00	23.9%	1,956,731,057.16
12010318	Excess Charges/Interest Recovery	3,228,678,566.89	-	1,089,297,945.31	33.7%	2,139,380,621.58
12010319	Stamp Duties	13,551,988,786.58	4,062,453,396.20	10,795,975,276.77	79.7%	2,756,013,509.81
12010323	Other Direct Taxes	56,937,544.39	121,816,595.59	371,766,523.68	652.9%	- 314,828,979.29

Kano State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
1202	NON-TAX REVENUE	51,172,142,748.03	15,345,182,583.77	29,014,476,803.16	56.7%	22,157,665,944.87
120201	LICENCES - GENERAL	2,633,533,028.19	345,022,080.97	933,431,039.94	35.4%	1,700,101,988.25
12020105	RADIO/TELEVISION STATION LICENSES	24,300,000.00	-	1,880,000.00	7.7%	22,420,000.00
12020121	HUNTING PERMITS	3,240,000.00	-	-	0.0%	3,240,000.00
12020123	Vehicle hackney permit	25,000,000.00	38,406,500.00	47,563,100.00	190.3%	- 22,563,100.00
12020124	Conductor's badge	5,000,000.00	1,293,050.00	2,683,350.00	53.7%	2,316,650.00
12020129	CINEMATOGRAPH LICENSES	324,000.00	-	-	0.0%	324,000.00
12020131	MOTOR VEHICLE LICENSES	650,000,000.00	19,901,595.39	104,477,320.39	16.1%	545,522,679.61
12020132	DRIVERS' LICENSES	650,000,000.00	38,382,392.00	143,192,492.00	22.0%	506,807,508.00
12020134	PRIVATE SCHOOLS LICENSES	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 LICENSES	40,500,000.00	3,910,036.00	3,910,036.00	9.7%	36,589,964.00
12020137	TRADE PERMIT LICENSES	308,725,714.29	18,200,000.00	66,291,960.18	21.5%	242,433,754.11
12020138	Hide & Skin Buyer Licences	48,600,000.00	-	47,493,588.23	97.7%	1,106,411.77
12020142	Taxi Registration	40,096,558.65	62,760,225.00	80,651,225.00	201.1%	- 40,554,666.35
12020143	Other Licences	145,205,606.88	-	62,732,410.56	43.2%	82,473,196.32
12020145	Vehicle Registration And Weighing Licences	74,018,807.70	14,942,000.00	90,309,750.00	122.0%	- 16,290,942.30
12020147	Driver's Badge/Permit	911,000.71	31,415,771.00	32,806,071.00	3601.1%	- 31,895,070.29
12020148	Kano State Transport (KSTR)	38,779,014.44	1,354,050.00	2,947,350.00	7.6%	35,831,664.44
12020149	Yellow Form Licences	8,426,756.57	18,939,361.58	21,478,961.58	254.9%	- 13,052,205.01
12020150	Road Worthiness	376,075,994.67	55,817,550.00	154,863,625.00	41.2%	221,212,369.67
12020152	GSM/ANTENNA PERMIT LICENCE	32,400,000.00	-	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	38,406,500.00	43,851,500.00	219.3%	- 23,851,500.00
12020162	Learners permit	5,000,000.00	1,293,050.00	1,298,300.00	26.0%	3,701,700.00
120204	FEES - GENERAL	25,830,895,449.77	5,386,873,617.33	13,870,706,572.57	53.7%	11,960,188,877.20
12020401	COURT FEES	205,740,000.00	17,941,921.00	48,131,735.20	23.4%	157,608,264.80
12020402	Renewal of Private Schools Registration	405,000,000.00	12,433,900.00	103,975,176.00	25.7%	301,024,824.00
12020403	Patent Medicine Licensing Fees	24,300,000.00	27,536,037.00	30,616,237.00	126.0%	- 6,316,237.00
12020407	RESEARCH TESTING FEES	25,943,720.00	-	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	18.1%	99,500,000.00
12020417	TENDER FEES	1,173,260,000.00	1,244,714,900.80	2,436,235,380.30	207.6%	- 1,262,975,380.30
12020418	FIRE SAFETY CERTIFICATE FEES	311,879,160.00	-	-	0.0%	311,879,160.00
12020420	ENVIRONMENTAL IMPACT ASSESSMENT FEES	23,248,620.00	5,190,000.00	5,190,000.00	22.3%	18,058,620.00
12020421	BILL BOARD ADVERTISEMENT FEES	541,051,267.06	-	90,000.00	0.0%	540,961,267.06
12020422	DEEDS REGISTRATION FEES	1,962,368,880.00	710,219,289.94	904,212,769.44	46.1%	1,058,156,110.56
12020423	SURVEY/ PLANNING/ BUILDING FEES	68,767,380.00	-	-	0.0%	68,767,380.00
12020425	MEDICAL CONSULTANCY FEES	8,100,000.00	2,303,740.00	10,373,740.00	128.1%	- 2,273,740.00
12020427	ASSOCIATION FEES	68,040,000.00	454,000.00	1,185,000.00	1.7%	66,855,000.00
12020428	BIRTH & DEATH REGISTRATION FEES	219,607,200.00	-	120,529,415.72	54.9%	99,077,784.28
12020430	CHANGE OF OWNERSHIP FEES	151,875,000.00	66,763,216.00	89,182,416.00	58.7%	62,692,584.00
12020432	LAND USE FEES	16,200,000.00	-	-	0.0%	16,200,000.00
12020433	DEVELOPMENT LEVIES	2,464,142,111.09	1,097,627,548.84	3,521,721,331.09	142.9%	- 1,057,579,220.00
12020434	BUSINESS/TRADE OPERATING FEES	16,200,000.00	400,000.00	400,000.00	2.5%	15,800,000.00
12020435	INSPECTION FEES	550,800,000.00	-	95,920,799.13	17.4%	454,879,200.87
12020437	STUDENT REGISTRATION FEES	5,776,391,066.76	1,761,574,896.10	4,263,646,214.18	73.8%	1,512,744,852.58
12020438	TUITION FEES	289,342,530.00	-	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	165,169,600.00	412,212,200.67	20.5%	1,594,773,104.09
12020443	Telecommunication Charges/ Fees	19,227,780.00	-	-	0.0%	19,227,780.00
12020444	Container/ Haulage Discharge Fees	66,200,000.00	2,884,000.00	3,704,000.00	5.6%	62,496,000.00
12020445	Specialised Vehicle Parking Fees	80,000,000.00	19,901,595.39	41,676,031.39	52.1%	38,323,968.61
12020446	Sand Dreging Fees	112,027,790.00	145,600.00	1,948,800.00	1.7%	110,078,990.00
12020450	Agricultural Product/Produce Sales Fees	166,200,000.00	1,354,050.00	4,136,050.00	2.5%	162,063,950.00
12020451	Animal Trade Levy	100,000,000.00	260,100.00	268,900.00	0.3%	99,731,100.00

Kano State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
12020452	PROCESSING FEES	1,720,537,200.00	71,402,737.26	528,304,035.00	30.7%	1,192,233,165.00
12020453	SURVEY FEES	205,902,000.00	-	-	0.0%	205,902,000.00
12020455	VALUATION FEES	32,400,000.00	-	9,657,500.00	29.8%	22,742,500.00
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	100,000.00	178,000.00	0.2%	104,169,440.00
12020468	CONCENSTION FEES	243,000,000.00	-	50,000,000.00	20.6%	193,000,000.00
12020469	ACCEPTANCE FEES	166,860,000.00	-	237,395,794.41	142.3%	- 70,535,794.41
12020470	HOTEL REGISTRSTION FEES	10,530,000.00	25,105,500.00	25,105,500.00	238.4%	- 14,575,500.00
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	430,000.00	430,000.00	2.0%	20,630,000.00
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	1,275,800.00	3,651,500.00	3.2%	111,348,500.00
12020479	Registration of Business Premises	716,965,714.29	-	100,000,000.00	13.9%	616,965,714.29
12020480	Renewal of Business Premises	1,957,885,714.29	16,502,000.00	70,300,850.00	3.6%	1,887,584,864.29
12020482	OTHER FEES	2,624,259,951.00	135,183,185.00	665,747,297.93	25.4%	1,958,512,653.08
120205	FINES - GENERAL	379,219,320.00	27,804,700.00	36,638,700.00	9.7%	342,580,620.00
12020501	FINES/PENALTIES	217,219,320.00	-	1,220,000.00	0.6%	215,999,320.00
12020503	Park and Pay - Fines	162,000,000.00	27,804,700.00	35,418,700.00	21.9%	126,581,300.00
120206	SALES - GENERAL	8,385,174,883.91	92,002,646.89	1,230,884,807.78	14.7%	7,154,290,076.14
12020601	SALES OF JOURNAL & PUBLICATIONS	29,548,800.00	-	243,000.00	0.8%	29,305,800.00
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	58,554,450.00	227,466,066.80	44.1%	288,058,433.20
12020607	SALES OF CONSULTANCY REGISTRATION FORMS	223,478,931.59	18,990,296.89	29,136,702.10	13.0%	194,342,229.49
12020608	SALES OF IMPROVED SEEDS/CHEMICAL	217,131,412.32	-	52,000,000.00	23.9%	165,131,412.32
12020609	PROCEEDS FROM SALES OF FARM PRODUCE	281,394,000.00	12,849,850.00	36,638,850.00	13.0%	244,755,150.00
12020612	PROCEEDS FROM SALES OF DRUGS AND MEDICATIONS	87,807,240.00	845,000.00	37,435,786.00	42.6%	50,371,454.00
12020616	PROCEEDS FROM SALE OF FERTILIZERS	6,480,000,000.00	-	452,000,000.00	7.0%	6,028,000,000.00
12020617	OTHER SALES	249,480,000.00	-	88,417,352.88	35.4%	161,062,647.12
12020618	Vehicle Plate Number	300,000,000.00	763,050.00	307,547,050.00	102.5%	- 7,547,050.00
120207	EARNINGS -GENERAL	10,164,479,718.29	8,136,108,125.28	10,283,979,910.35	101.2%	- 119,500,192.06
12020701	EARNINGS FROM CONSULTANCY SERVICES	374,640,321.59	111,082,225.00	121,257,625.00	32.4%	253,382,696.59
12020702	EARNINGS FROM LABORATORY SERVICES	356,562,000.00	-	39,243,344.38	11.0%	317,318,655.62
12020703	EARNINGS FROM HIRE OF PLANTS & EQUIPMENT	619,447,500.00	-	50,000,000.00	8.1%	569,447,500.00
12020706	EARNINGS FROM TOLLS OF EXPRESSWAY	651,888,000.00	267,000,000.00	371,444,255.70	57.0%	280,443,744.30
12020707	EARNINGS FROM MEDICAL SERVICES	1,210,554,032.06	4,555,407,778.35	4,834,423,522.66	399.4%	- 3,623,869,490.61
12020709	EARNINGS FROM TOURISM/CULTURE/ARTS CENTRES	141,183,000.00	30,740,000.00	135,338,505.21	95.9%	5,844,494.79
12020710	EARNINGS FROM GUEST HOUSES	32,400,000.00	26,795,686.35	26,795,686.35	82.7%	5,604,313.65
12020711	EARNINGS FROM COMMERCIAL ACTIVITIES	3,733,789,990.00	532,456,539.61	1,494,703,640.91	40.0%	2,239,086,349.09
12020712	EARNINGS FROM DRF SERVICE ACCOUNT	488,119,772.36	2,398,658,909.45	2,567,035,545.66	525.9%	- 2,078,915,773.30

Kano State Government Budget Performance Report 2026 Q3 - Total Revenue by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
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	-	21,216.72	0.1%	20,140,169.44
12020717	EARNINGS FROM DIALYSIS SERVICES	64,800,000.00	-	4,922,279.48	7.6%	59,877,720.52
12020718	EARNINGS FROM DENTAL SERVICES	10,928,395.62	-	2,170,894.98	19.9%	8,757,500.63
12020719	EARNING FROM PHYSIOTHERAPY SERVICES	7,413,742.65	-	865,642.25	11.7%	6,548,100.39
12020720	EARNING FROM 10% NHIS /KSCHMA	11,463,323.34	-	2,304,539.11	20.1%	9,158,784.22
12020721	EARNINGS FROM EYE CLINIC SERVICES	8,743,623.99	-	8,043,471.43	92.0%	700,152.56
12020722	EARNING FROM ICU SERVICES	153,891,052.93	9,708,130.00	35,974,453.20	23.4%	117,916,599.73
12020723	EARNING FROM X-RAY SERVICES	31,509,000.00	-	9,172,201.04	29.1%	22,336,798.96
12020724	EARNING FROM SCANNING SERVICES	604,675,903.07	7,226,294.54	170,197,781.92	28.1%	434,478,121.15
12020725	EARNING FROM MATUARY SERVICES	223,507,623.82	27,643,208.98	42,000,200.18	18.8%	181,507,423.64
12020726	EARNING FROM THEATRE SERCICES	146,354,040.00	31,853,607.00	44,733,289.79	30.6%	101,620,750.21
12020727	EARNING FROM SCBU SERVICES (SPECIAL CARE BABY UNIT)	336,987,922.83	72,529,615.00	192,734,944.32	57.2%	144,252,978.51
12020729	EARNING FROM SYSTEMATIC LAND TITLEING & 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	-	3,796,519.06	69.8%	1,640,200.94
12020732	PATIENT ADMISSION SERVICE	6,259,680.00	89,312.00	89,312.00	1.4%	6,170,368.00
12020735	EARNING FROM PUBLIC CONVENIENCES	73,724,747.86	117,394.00	117,394.00	0.2%	73,607,353.86
12020738	Wind sheild sticker	45,000,000.00	62,760,225.00	79,607,725.00	176.9%	- 34,607,725.00
12020799	OTHER EARNINGS	701,756,460.00	2,039,200.00	46,985,920.00	6.7%	654,770,540.00
120208	RENT ON GOVERNMENT BUILDINGS - GENERAL	389,610,000.00	107,107,797.00	213,137,299.91	54.7%	176,472,700.09
12020803	RENT ON GOVT BUILDINGS	389,610,000.00	107,107,797.00	213,137,299.91	54.7%	176,472,700.09
120209	RENT ON LAND & OTHERS - GENERAL	1,281,498,400.00	130,535,779.00	316,539,239.67	24.7%	964,959,160.33
12020901	RENT ON GOVT. LAND	89,100,000.00	6,534,850.00	18,534,850.00	20.8%	70,565,150.00
12020905	LEASE RENTAL	597,780,000.00	123,650,929.00	123,650,929.00	20.7%	474,129,071.00
12020906	RENTS ON GOVT. PROPERTIES	594,618,400.00	350,000.00	174,353,460.67	29.3%	420,264,939.33
120211	INVESTMENT INCOME	2,107,148,747.86	1,119,727,837.30	2,129,159,232.94	101.0%	- 22,010,485.08
12021102	DIVIDEND RECEIVED	16,200,000.00	-	-	0.0%	16,200,000.00
12021103	OTHER INVESTMENT INCOME	2,090,948,747.86	1,119,727,837.30	2,129,159,232.94	101.8%	- 38,210,485.08
120212	INTEREST EARNED	583,200.00	-	-	0.0%	583,200.00
12021210	BANK INTEREST	583,200.00	-	-	0.0%	583,200.00
13	AID AND GRANTS	186,772,187,604.00	32,705,374,824.19	130,500,251,022.64	69.9%	56,271,936,581.36
1301	AID	200,000,000.00	44,147,825.00	44,147,825.00	22.1%	155,852,175.00
130101	DOMESTIC AIDS	100,000,000.00	-	-	0.0%	100,000,000.00
13010102	CAPITAL DOMESTIC AIDS	100,000,000.00	-	-	0.0%	100,000,000.00
130102	FOREIGN AIDS	100,000,000.00	44,147,825.00	44,147,825.00	44.1%	55,852,175.00
13010202	CAPITAL FOREIGN AIDS	100,000,000.00	44,147,825.00	44,147,825.00	44.1%	55,852,175.00
1302	GRANTS	186,572,187,604.00	32,661,226,999.19	130,456,103,197.64	69.9%	56,116,084,406.36
130201	DOMESTIC GRANTS	177,075,175,270.77	32,252,841,306.45	129,170,299,116.72	72.9%	47,904,876,154.05
13020102	CAPITAL DOMESTIC GRANTS FROM FGN	28,962,206,294.36	29,543,749,353.41	37,453,050,834.55	129.3%	- 8,490,844,540.19
13020103	CURRENT GRANT FROM LGAs	1,219,000,000.00	-	3,260,053,311.26	267.4%	- 2,041,053,311.26
13020104	CAPITAL GRANT FROM LGAs	44,128,398,609.98	1,976,530,267.57	29,217,587,328.44	66.2%	14,910,811,281.54
13020106	CAPITAL GRANTS FROM OTHER SOURCES	102,765,570,366.43	732,561,685.47	59,239,607,642.47	57.6%	43,525,962,723.96
130202	FOREIGN GRANTS	9,497,012,333.23	408,385,692.74	1,285,804,080.92	13.5%	8,211,208,252.31
13020202	CAPITAL FOREIGN GRANTS	9,497,012,333.23	408,385,692.74	1,285,804,080.92	13.5%	8,211,208,252.31
14	CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS	140,420,523,023.00	-	35,227,492,068.39	25.1%	105,193,030,954.61
1403	LOANS/ BORROWINGS RECEIPT	87,420,523,023.00	-	5,227,492,068.39	6.0%	82,193,030,954.61
140301	DOMESTIC LOANS/ BORROWINGS RECEIPT	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
14030101	DOMESTIC LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
140302	INTERNATIONAL LOANS/ BORROWINGS RECEIPT	85,420,523,023.00	-	5,227,492,068.39	6.1%	80,193,030,954.61
14030201	INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITUTIONS	75,420,523,023.00	-	5,227,492,068.39	6.9%	70,193,030,954.61
14030204	INTERNATIONAL LOANS/ BORROWINGS FROM OTHER ENTITIES/ ORGANISATIONS	10,000,000,000.00	-	-	0.0%	10,000,000,000.00
1407	EXTRAORDINARY ITEMS	53,000,000,000.00	-	30,000,000,000.00	56.6%	23,000,000,000.00
140701	EXTRAORDINARY ITEMS	53,000,000,000.00	-	30,000,000,000.00	56.6%	23,000,000,000.00
14070101	EXTRAORDINARY ITEMS	4,000,000,000.00	-	-	0.0%	4,000,000,000.00
14070102	UNSPECIFIED REVENUE	49,000,000,000.00	-	30,000,000,000.00	61.2%	19,000,000,000.00

2.C Expenditure by Administrative Classification

Table 4: Total Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,477,829,666,130.71	195,999,389,151.01	597,059,862,358.99	40.4%	880,769,803,771.72
010000000000	ADMINISTRATION SECTOR	170,290,149,758.80	34,222,351,163.81	76,060,041,819.79	44.7%	94,230,107,939.01
011100000000	Government House	91,174,783,144.45	20,360,557,204.14	46,229,460,128.01	50.7%	44,945,323,016.44
011100100100	Government House	39,513,847,600.00	1,431,040,263.98	4,719,058,545.26	11.9%	34,794,789,054.74
011100200100	Media and Publicity	1,850,000,000.00	1,039,088,518.08	2,000,284,418.08	108.1%	- 150,284,418.08
011100100200	Deputy Governor's Office	1,972,275,000.00	139,597,742.71	4,740,015,977.28	240.3%	- 2,767,740,977.28
011100800100	Kano State Emergency Relief & Rehabilitation Board	1,500,001,500.00	53,583,058.19	150,303,388.50	10.0%	1,349,698,111.50
011100900100	Guidance and Counselling Board	228,703,514.22	59,994,092.21	73,785,179.84	32.3%	154,918,334.38
011101100100	Public Complaint & Anti-Corruption Commission	1,450,675,000.00	78,658,898.98	304,116,187.41	21.0%	1,146,558,812.59
011101300100	Council Affairs Directorate	868,940,000.00	15,000,000.00	84,476,000.00	9.7%	784,464,000.00
011101400100	Community Re-orientation Council	2,508,634,000.00	1,500,000.00	4,500,000.00	0.2%	2,504,134,000.00
011103700100	Pilgrim Welfare Board	4,536,488,327.23	2,658,258,120.77	4,507,463,197.85	99.4%	29,025,129.38
011105700100	Research & Documentation Directorate	908,574,000.00	106,274,957.50	109,074,957.50	12.0%	799,499,042.50
011105800100	Protocol Directorate	9,208,825,000.00	11,549,951,569.54	18,811,096,826.42	204.3%	- 9,602,271,826.42
011105900100	Servicom Directorate	145,600,000.00	3,000,000.00	6,000,000.00	4.1%	139,600,000.00
011106000100	Kano state Liaison Office - Abuja	24,938,000.00	2,400,000.00	4,800,000.00	19.2%	20,138,000.00
011106000200	Kano state Liaison Office - Lagos	4,526,000.00	750,000.00	1,500,000.00	33.1%	3,026,000.00
011106000300	Kano state Liaison Office - Kaduna	9,250,000.00	-	-	0.0%	9,250,000.00
011106400100	Kano State Bureau of Statistics	741,393,203.00	31,055,582.69	55,591,585.51	7.5%	685,801,617.49
011105600100	Special Duties Directorate	1,377,542,000.00	537,815,500.00	1,060,680,547.00	77.0%	316,861,453.00
011105500100	Special Services Directorate	20,545,977,000.00	1,641,273,051.91	6,570,865,885.23	32.0%	13,975,111,114.77
011106100100	Kano State Cooperate Security Directorate	3,778,593,000.00	1,011,315,847.57	3,025,847,432.12	80.1%	752,745,567.88
011200000000	House of Assembly	14,391,553,843.15	2,433,583,778.02	5,048,301,854.69	35.1%	9,343,251,988.46
011200300100	House of Assembly	12,620,542,843.15	2,425,053,391.54	5,032,896,861.92	39.9%	7,587,645,981.23
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	216,046,000.00	2,530,386.48	3,404,992.77	1.6%	212,641,007.23
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	6,000,000.00	12,000,000.00	4.9%	234,050,000.00
016100000000	Office of Secretary to State Government	22,078,327,720.00	9,089,658,088.88	16,287,695,221.38	73.8%	5,790,632,498.62
016100200100	Admin & General Services Directorate	8,376,616,720.00	5,729,213,836.70	8,566,309,812.52	102.3%	- 189,693,092.52
016100300100	Research Evaluation & Political Affairs Directorate	13,701,711,000.00	3,360,444,252.18	7,721,385,408.86	56.4%	5,980,325,591.14
012300000000	Min. of Information & Internal Affairs	10,763,877,854.96	476,315,190.71	1,783,912,151.20	16.6%	8,979,965,703.76
012300100100	Min. of Information & Internal Affairs	4,208,344,953.00	335,143,751.13	1,334,621,139.35	31.7%	2,873,723,813.65
012300200100	Abubakar Rimi Television Corporation	2,128,519,277.96	47,366,671.23	139,305,298.25	6.5%	1,989,213,979.71
012300300100	Kano State Radio Corporation	937,154,624.00	48,910,220.06	150,427,836.10	16.1%	786,726,787.90
012300400100	Government Printing Press	2,326,161,000.00	21,439,082.86	72,909,069.44	3.1%	2,253,251,930.56
012300500100	Triumph Publishing Company	471,623,000.00	-	-	0.0%	471,623,000.00
012300700100	Kano State Censorship Board	692,075,000.00	23,455,465.43	86,648,808.06	12.5%	605,426,191.94
012500000000	Office of the Head of Civil Service	10,065,023,000.00	887,413,396.73	2,625,149,021.88	26.1%	7,439,873,978.12
012500100100	Office of the Head of Civil Service	1,636,801,000.00	179,230,000.00	494,177,433.80	30.2%	1,142,623,566.20
012500200100	Establishment Directorate	4,159,494,000.00	682,334,311.72	2,056,454,271.22	49.4%	2,103,039,728.78
012500300100	Human Resources and Service Improvement Directo	62,900,000.00	-	9,021,650.00	14.3%	53,878,350.00
012500400100	Salary and wages Directorate	18,000,000.00	-	1,500,000.00	8.3%	16,500,000.00
012500800100	Pension Fund Trustees	4,056,052,000.00	15,905,394.34	44,630,158.12	1.1%	4,011,421,841.88
012501000100	Kano State Computer Centre	131,776,000.00	9,943,690.67	19,365,508.73	14.7%	112,410,491.27
014000000000	Office of the Auditor General	1,020,883,665.74	142,828,298.70	355,298,625.31	34.8%	665,585,040.43
014000100100	Office of the Auditor General (State)	621,592,665.74	98,244,649.34	217,760,150.91	35.0%	403,832,514.83
014000200100	Local Government Audit	399,291,000.00	44,583,649.37	137,538,474.40	34.4%	261,752,525.60

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
014700000000	Civil Service Commission	303,944,000.00	13,698,391.78	36,324,390.64	12.0%	267,619,609.36
014700100100	Civil Service Commission	303,944,000.00	13,698,391.78	36,324,390.64	12.0%	267,619,609.36
014800000000	Kano State Ind. Elect. Comm.	286,744,000.00	5,854,805.57	58,626,754.82	20.4%	228,117,245.18
014800100100	Kano State Ind. Elect. Comm.	286,744,000.00	5,854,805.57	58,626,754.82	20.4%	228,117,245.18
017000000000	Ministry for Special Duties	2,754,000,000.00	2,100,000.00	4,200,000.00	0.2%	2,749,800,000.00
017000100100	Ministry for Special Duties	2,754,000,000.00	2,100,000.00	4,200,000.00	0.2%	2,749,800,000.00
017700000000	Ministry of Religious Affairs	8,336,872,530.50	129,567,575.33	1,723,833,142.74	20.7%	6,613,039,387.76
017700100100	Ministry of Religious Affairs	1,499,910,000.00	6,631,000.00	181,728,141.95	12.1%	1,318,181,858.05
017700200100	Kano State Zakkat Commission	445,982,530.50	1,208,300.27	13,946,182.82	3.1%	432,036,347.68
017700300100	Kano State Hisbah Commission	3,185,561,000.00	90,352,322.95	1,445,690,163.66	45.4%	1,739,870,836.34
017700400100	Kano Sharia Commission	3,084,419,000.00	31,375,952.11	82,468,654.31	2.7%	3,001,950,345.69
017700500100	Kano State Agency for Evacuation & Repatriation of S	121,000,000.00	-	-	0.0%	121,000,000.00
018000000000	Ministry of Public Procurement Project Monitor	1,125,890,000.00	82,737,476.39	370,271,848.78	32.9%	755,618,151.22
018000100100	Ministry of Public Procurement Project Monitoring and	1,125,890,000.00	82,737,476.39	370,271,848.78	32.9%	755,618,151.22
012400000000	Ministry of Internal Security & Special Service	7,988,250,000.00	598,036,957.55	1,536,968,680.34	19.2%	6,451,281,319.66
012400100100	Ministry of Internal Security & Special Services	7,988,250,000.00	598,036,957.55	1,536,968,680.34	19.2%	6,451,281,319.66
020000000000	Economic Sector	609,406,306,965.42	78,426,402,358.09	232,616,244,442.26	38.2%	376,790,062,523.16
021500000000	Ministry of Agric. & Natural Resources	18,027,282,666.04	1,316,366,540.95	14,868,651,073.61	82.5%	3,158,631,592.43
021500100100	Ministry of Agric. & Natural Resources	9,458,195,020.34	800,635,126.77	11,857,686,466.19	125.4%	- 2,399,491,445.85
021511400100	KNARDA	6,484,227,645.70	505,546,412.08	2,977,540,042.20	45.9%	3,506,687,603.50
021511600100	KASCO	2,084,860,000.00	10,185,002.11	33,424,565.21	1.6%	2,051,435,434.79
026200000000	Ministry of Livestock	8,335,322,878.54	-	-	0.0%	8,335,322,878.54
026200100100	Ministry of Livestock	8,335,322,878.54	-	-	0.0%	8,335,322,878.54
022000000000	Ministry of Finance	50,016,182,997.12	15,217,233,058.12	32,432,414,229.96	64.8%	17,583,768,767.16
022000100100	Ministry of Finance	7,735,506,000.00	5,277,848,092.88	8,737,257,481.13	113.0%	- 1,001,751,481.13
022000700100	Office of the Accountant General	29,356,317,963.44	9,866,651,860.24	19,979,754,838.83	68.1%	9,376,563,124.61
022001300100	Debt Management	977,118,073.51	1,500,000.00	1,500,000.00	0.2%	975,618,073.51
022000800100	Kano State Internal Revenue Services	7,509,236,000.00	50,000,000.00	1,191,168,805.00	15.9%	6,318,067,195.00
022000900100	Kano State Investment Promotion Agency	3,975,560,000.00	21,233,103.00	2,522,733,105.00	63.5%	1,452,826,895.00
022001200100	Kano State Investment & Properties	462,444,960.17	-	-	0.0%	462,444,960.17
022200000000	Ministry of Commerce & Investment	14,049,308,908.91	126,871,789.56	608,445,561.49	4.3%	13,440,863,347.42
022200100100	Ministry of Commerce & Investment	6,572,141,000.00	87,138,405.95	271,280,028.42	4.1%	6,300,860,971.58
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	10,600,000.00	12,100,000.00	1.1%	1,046,900,000.00
022200400100	Abubakar Rimi Market	333,950,000.00	-	-	0.0%	333,950,000.00
022200500100	Tourism Management Board	1,981,512,000.00	19,980,383.61	55,835,894.07	2.8%	1,925,676,105.93
022200600100	Cottage Trade and Street Hawking	2,719,425,821.71	9,153,000.00	268,329,639.00	9.9%	2,451,096,182.71
022200800100	Kano State and Medium Enterprises Development Ag	875,910,000.00	-	900,000.00	0.1%	875,010,000.00
022800000000	Ministry for Science Technology & Innovation	9,784,124,711.03	51,352,946.29	345,137,232.47	3.5%	9,438,987,478.56
022800100100	Ministry for Science Technology & Innovation	7,701,633,464.76	34,474,446.29	100,708,012.47	1.3%	7,600,925,452.29
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 Ag	690,830,000.00	16,878,500.00	44,729,220.00	6.5%	646,100,780.00
022800500100	Kano State Institute for information Technology Kura	488,978,990.00	-	199,700,000.00	40.8%	289,278,990.00
023400000000	Ministry of Works	187,317,840,631.10	33,247,644,477.78	109,854,379,400.20	58.6%	77,463,461,230.89
023400100100	Ministry of Works	182,923,270,631.10	31,530,358,690.44	106,817,124,266.92	58.4%	76,106,146,364.18
023400400100	Kano State Road Maintenance Agency (KARMA)	2,029,010,000.00	1,335,852,499.42	1,885,371,574.82	92.9%	143,638,425.18
023403900100	Kano State Fire Service	2,365,560,000.00	381,433,287.91	1,151,883,558.47	48.7%	1,213,676,441.53
023600000000	Ministry of Tourism & Culture	2,840,260,000.00	191,771,719.85	437,527,002.38	15.4%	2,402,732,997.62
023600100100	Ministry of Tourism & Culture	1,356,100,000.00	16,328,000.00	18,428,000.00	1.4%	1,337,672,000.00
023600300100	History & Culture Bureau	1,067,098,000.00	122,901,984.87	262,990,400.35	24.6%	804,107,599.65
023605400100	Zoological & Wild Life Mgt. Agency	417,062,000.00	52,541,734.98	156,108,602.04	37.4%	260,953,397.96
023800000000	Ministry of Planning & Budget	28,096,982,877.56	175,098,090.68	5,595,898,779.93	19.9%	22,501,084,097.64
023800100100	Ministry of Planning & Budget	28,096,982,877.56	175,098,090.68	5,595,898,779.93	19.9%	22,501,084,097.64
025300000000	MINISTRY OF HOUSING DEVELOPMENT	78,780,094,927.64	3,000,000.00	2,457,127,242.83	3.1%	76,322,967,684.81
025300100100	Ministry of Housing Development	71,824,455,475.25	3,000,000.00	2,341,752,281.86	3.3%	69,482,703,193.39
025300200100	Housing Corporation	6,955,639,452.39	-	115,374,960.97	1.7%	6,840,264,491.42
025200000000	Ministry of Water Resources	32,546,713,225.00	2,388,329,542.28	8,968,649,491.42	27.6%	23,578,063,733.58
025200100100	Ministry of Water Resources	20,230,985,000.00	2,386,829,542.28	6,044,568,223.43	29.9%	14,186,416,776.57
025210100100	Kano State Water Board	10,919,978,225.00	-	2,921,081,267.99	26.7%	7,998,896,957.01
025210600100	WRECA	1,395,750,000.00	1,500,000.00	3,000,000.00	0.2%	1,392,750,000.00

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
026000000000	Ministry of Land and Physical Planning	84,624,802,538.19	24,754,308,612.81	42,710,913,244.53	50.5%	41,913,889,293.65
026000100100	Ministry of Land and Physical Planning	75,040,174,000.00	24,684,546,686.05	42,096,119,798.21	56.1%	32,944,054,201.79
026005600100	Kano State Geography Information System Department	2,426,546,380.00	6,000,000.00	12,000,000.00	0.5%	2,414,546,380.00
026005800100	Kano State Urban Planning & Development Authority	6,578,082,158.19	63,761,926.76	547,793,446.32	8.3%	6,030,288,711.87
026005900100	Kano State Signage & Advertisement Agency (KASA)	580,000,000.00	-	55,000,000.00	9.5%	525,000,000.00
026300000000	Ministry of Rural & Community Development	31,832,259,498.77	86,542,336.70	4,452,050,527.26	14.0%	27,380,208,971.51
026300100100	Ministry of Rural & Community Development	17,580,112,307.92	44,654,159.05	4,258,982,727.07	24.2%	13,321,129,580.85
026300300100	Rural Electrification Board	2,560,720,155.60	32,161,382.62	128,076,980.89	5.0%	2,432,643,174.71
026300400100	KANO RURAL ACCESS ROAD AGENCY (KARARA)	8,319,400,000.00	-	33,358,062.92	0.4%	8,286,041,937.08
026300700100	RUWASA	3,372,027,035.25	9,726,795.03	31,632,756.39	0.9%	3,340,394,278.86
022900000000	Ministry of Transport	14,200,672,000.00	836,099,838.91	5,441,969,960.91	38.3%	8,758,702,039.09
022900100100	Ministry of Transport	7,426,400,000.00	-	2,877,465,253.84	38.7%	4,548,934,746.16
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	836,099,838.91	2,564,504,707.07	50.8%	2,485,517,292.93
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
023300000000	Ministry of Solid & Mineral Resources	4,393,000,000.00	10,502,000.00	12,602,000.00	0.3%	4,380,398,000.00
023300100100	Ministry of Solid & Mineral Resources	4,393,000,000.00	10,502,000.00	12,602,000.00	0.3%	4,380,398,000.00
023100000000	Ministry of Power and Renewable Energy	44,561,459,105.54	21,281,404.16	4,430,478,695.27	9.9%	40,130,980,410.27
023100100100	Ministry of Power and Renewable Energy	44,541,459,105.54	17,131,404.16	4,421,828,695.27	9.9%	40,119,630,410.27
023100200100	Kano State Hydro-Electrical Development Company	20,000,000.00	4,150,000.00	8,650,000.00	43.3%	11,350,000.00
030000000000	Law and Justice Sector	24,102,241,965.32	2,089,937,835.79	6,492,549,922.27	26.9%	17,609,692,043.05
031800000000	Judicial Service Commission	18,336,922,750.72	1,753,042,248.70	5,097,773,628.48	27.8%	13,239,149,122.24
031801100100	Judicial Service Commission	836,164,600.31	7,024,124.95	155,324,124.95	18.6%	680,840,475.36
031805100100	High Court of Justice	9,287,726,000.00	1,657,963,623.75	3,217,122,873.92	34.6%	6,070,603,126.08
031806100100	Multi-Door Court House	1,241,534,000.00	-	355,000,000.00	28.6%	886,534,000.00
031805300100	Sharia Court of Appeal	6,971,498,150.41	88,054,500.00	1,370,326,629.61	19.7%	5,601,171,520.80
032600000000	Ministry of Justice	5,765,319,214.60	336,895,587.09	1,394,776,293.79	24.2%	4,370,542,920.81
032600100100	Ministry of Justice	4,823,046,214.60	330,148,278.86	1,375,708,336.34	28.5%	3,447,337,878.26
032600200100	Law Reform Commission	930,273,000.00	6,747,308.23	19,067,957.45	2.0%	911,205,042.55
032600300100	Justice Sector Reform Team	12,000,000.00	-	-	0.0%	12,000,000.00
050000000000	Social Services Sector	674,030,967,441.16	81,260,697,793.33	281,891,026,174.66	41.8%	392,139,941,266.50
051300000000	Ministry of Youths and Sports	8,333,740,400.00	321,715,276.27	841,890,710.94	10.1%	7,491,849,689.06
051300100100	Ministry of Youths and Sports	4,494,227,400.00	6,000,000.00	12,000,000.00	0.3%	4,482,227,400.00
051305100100	Kano State Youth Development Directorate	1,323,836,000.00	29,061,309.12	57,909,675.19	4.4%	1,265,926,324.81
051305500100	Kano State Sports Commission	1,041,555,000.00	88,982,736.42	227,588,769.32	21.9%	813,966,230.68
051305600100	Kano Pillars Football Club	1,474,122,000.00	197,671,230.73	544,392,266.43	36.9%	929,729,733.57
051400000000	Ministry of Women Affairs Children & Disable	4,860,875,000.00	114,832,699.55	453,199,544.38	9.3%	4,407,675,455.62
051400100100	Ministry of Women Affairs Children & Disable	4,860,875,000.00	114,832,699.55	453,199,544.38	9.3%	4,407,675,455.62
051700000000	Ministry of Education	322,432,698,493.96	16,221,116,394.24	115,453,003,427.19	35.8%	206,979,695,066.78
051700100100	Ministry of Education	153,594,389,226.14	6,146,271,327.87	62,697,585,946.98	40.8%	90,896,803,279.16
051700300100	SUBEB	24,759,093,244.49	128,857,771.49	12,712,212,407.93	51.3%	12,046,880,836.56
051700400100	Kano State Educational Development Support	29,820,000,000.00	1,500,000.00	6,203,000,000.00	20.8%	23,617,000,000.00
051700800100	Kano State library Board	1,066,996,297.48	53,530,736.59	195,366,203.77	18.3%	871,630,093.71
051701000100	Kano State Agency for Mass Education	2,185,542,559.34	144,181,350.69	428,490,439.35	19.6%	1,757,052,119.99
051701500100	Science & Technical Schools Board	30,319,459,990.28	1,023,650,832.45	4,435,139,861.18	14.6%	25,884,320,129.10
051701600100	Kano State Private And Voluntary Inst Board	143,518,332.70	12,176,000.00	16,676,000.00	11.6%	126,842,332.70
051702600100	Kano State Senior Secondary Schools Mgt. Board	79,416,695,060.14	8,680,595,478.57	28,669,126,986.88	36.1%	50,747,568,073.26
051702700100	Kano State Islamic & Qur'anic School Board	1,127,003,783.39	30,352,896.58	95,405,581.09	8.5%	1,031,598,202.30

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
056900000000	Ministry for Higher Education	100,185,366,032.08	4,368,590,188.93	22,118,248,918.57	22.1%	78,067,117,113.51
056900100100	Ministry for Higher Education	8,210,982,000.00	22,060,669.11	217,852,041.14	2.7%	7,993,129,958.86
056900200100	Kano State College of Education & Preliminary Studies	4,711,045,000.00	409,515,146.35	1,243,563,123.23	26.4%	3,467,481,876.77
056900300100	RMK College of Basic & Remedial Studies T/Wada	3,934,337,000.00	183,318,494.65	548,265,245.55	13.9%	3,386,071,754.45
056901800100	Kano State Polytechnic	7,572,362,602.33	1,170,201,757.61	3,738,758,697.48	49.4%	3,833,603,904.85
056902100100	Alio Dangote University of Science & Technology W	12,233,384,092.00	60,000,000.00	5,008,924,030.53	40.9%	7,224,460,061.47
056902800100	NorthWest University Kano	17,501,759,911.97	234,064,500.00	3,755,994,614.67	21.5%	13,745,765,297.30
056902900100	Aminu Kano College of Islamic & Legal Studies Kano	4,669,322,906.60	718,624,426.79	2,176,863,385.09	46.6%	2,492,459,521.51
056903000100	Audu Bako College of Agriculture Danbatta	2,339,481,132.11	286,828,255.51	864,212,270.13	36.9%	1,475,268,861.98
056903100100	Sa'adatu Rimi College of Education Kano	9,061,388,000.00	1,192,271,350.82	4,286,424,709.71	47.3%	4,774,963,290.29
056903200100	Kano State Hospitality and Tourism Academy Daula	36,120,000.00	1,500,000.00	3,000,000.00	8.3%	33,120,000.00
056903400100	Kano Fisheries Academy Bagauda Bebeji	147,002,035.00	1,500,000.00	3,000,000.00	2.0%	144,002,035.00
056903500100	Kano Poultry Academy Tukui Makoda	109,500,000.00	1,500,000.00	3,000,000.00	2.7%	106,500,000.00
056903600100	Kano State Farm Mechanization Academy Kadawa Ga	311,522,425.00	1,500,000.00	3,000,000.00	1.0%	308,522,425.00
056903700100	Kano State Corporate Security Training Academy Ga	12,700,000.00	-	1,500,000.00	11.8%	11,200,000.00
056903900100	Kano Film Academy	315,276,710.00	1,500,000.00	3,000,000.00	1.0%	312,276,710.00
056904000100	Kano Sport Academy Karfi	73,400,000.00	1,000,000.00	2,500,000.00	3.4%	70,900,000.00
056904100100	Kano State Driving Academy	101,700,000.00	1,500,000.00	3,000,000.00	2.9%	98,700,000.00
056904200100	Kano State Irrigation Training Academy Kadawa	10,400,790.00	-	-	0.0%	10,400,790.00
056904300100	Kano State Entrepreneurship Development Academy	215,010,990.00	1,500,000.00	3,000,000.00	1.4%	212,010,990.00
056904400100	Kano State Horticulture Academy Bagauda	24,800,000.00	600,000.00	1,200,000.00	4.8%	23,600,000.00
056904500100	Kano State Livestock Academy Bagauda	429,215,405.00	1,500,000.00	3,000,000.00	0.7%	426,215,405.00
056904600100	Kano State Development Journalism Academy Tarau	17,570,000.00	1,900,000.00	4,000,000.00	22.8%	13,570,000.00
056904800100	Kano State Scholarship Board	24,337,454,613.18	13,517,715.28	37,727,152.51	0.2%	24,299,727,460.66
056904900100	School of Aquisition Centre Kano	105,460,000.00	-	-	0.0%	105,460,000.00
056905000100	Yusuf Maitama Sule College of Education & Advance	3,704,170,418.90	62,687,872.82	206,463,648.53	5.6%	3,497,706,770.37
052100000000	Ministry of Health	214,839,309,263.70	59,786,801,544.76	138,957,139,523.02	64.7%	75,882,169,740.68
052100100100	Ministry of Health	102,557,010,962.09	43,378,245,611.55	86,930,497,559.77	84.8%	15,626,513,402.32
052100300100	H.M.B. (HQ and Zones)	68,085,505,349.37	7,009,894,802.12	32,261,093,604.42	47.4%	35,824,411,744.95
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zor	2,655,140,488.95	138,973,218.38	346,626,053.43	13.1%	2,308,514,435.52
052100400100	College of Nursing & Mid-Wifery Board	246,350,000.00	49,325,250.00	115,879,880.00	47.0%	130,470,120.00
052100400200	School of Nursing Kano	34,800,000.00	17,258,882.00	39,317,082.00	113.0%	- 4,517,082.00
052100400300	School of Basic Mid Wifery Kano	32,000,000.00	7,843,350.00	20,936,030.00	65.4%	11,063,970.00
052100400400	School of Basic Mid Wifery Dambatta	30,800,000.00	14,596,350.00	42,969,275.00	139.5%	- 12,169,275.00
052100400600	School of Nursing Madobi	31,050,000.00	18,353,300.00	38,169,600.00	122.9%	- 7,119,600.00
052100400700	School of Post Basic Anesthesia	16,600,000.00	3,519,000.00	8,188,000.00	49.3%	8,412,000.00
052100400800	School of Basic Mid Wifery Gwarzo	26,900,000.00	12,455,000.00	23,386,900.00	86.9%	3,513,100.00
052101000100	KANO STATE COLLEGE OF HEALTH SCIENCE & TECH	17,369,000.00	-	2,075,631.60	12.0%	15,293,368.40
052102000100	School of Hygiene	6,250,000.00	442,539.00	442,539.00	7.1%	5,807,461.00
052103000100	School of Health Technology Bebeji	42,500,000.00	45,593,900.00	45,593,900.00	107.3%	- 3,093,900.00
052104000100	School of Health Technology Kano	1,157,855,871.00	125,180,910.00	274,297,340.00	23.7%	883,558,531.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	15,618,364,748.29	5,365,315,679.09	11,305,527,941.02	72.4%	4,312,836,807.27
052100600100	State Agency for Control of Aids	1,300,881,920.00	2,779,000.00	6,779,000.00	0.5%	1,294,102,920.00
052100800100	KANO STATE CONTRIBUTORY HEALTH MANAGEMENT	8,761,500,000.00	3,056,132,643.69	6,147,046,315.80	70.2%	2,614,453,684.20
052100900100	KHETFUND	7,391,594,170.00	260,749,981.41	620,629,279.71	8.4%	6,770,964,890.29
052101100100	Private Health Institutions Management Agency	674,500,000.00	41,500,000.00	83,000,000.00	12.3%	591,500,000.00
052101300100	Drugs Management & Consumable Supply Agency (D	3,057,727,896.00	135,000,780.52	337,017,177.27	11.0%	2,720,710,718.73
052101400100	Kano State Centre For Disease Control & Prevention	3,094,608,858.00	103,641,347.00	307,666,414.00	9.9%	2,786,942,444.00

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
053500000000	Ministry of Environment & Climate Change	18,375,368,204.66	332,821,532.29	3,815,885,695.00	20.8%	14,559,482,509.66
053500100100	Ministry of Environment & Climate Change	8,718,031,844.66	219,970,413.98	3,213,350,408.98	36.9%	5,504,681,435.68
053500200100	Refuse Management & Sanitation Board (REMASAB)	5,203,100,000.00	97,799,118.75	484,182,367.95	9.3%	4,718,917,632.05
053500300100	Kano State Afforestation Project (KNAP)	699,716,000.00	9,011,181.07	103,005,676.22	14.7%	596,710,323.78
053500500100	Kano State Sustainable Projects	993,986,000.00	4,416,018.50	12,097,641.86	1.2%	981,888,358.14
053500600100	Kano Water Shed and Climate Change Management Agency (KN-WECCA)	2,760,534,360.00	1,624,800.00	3,249,600.00	0.1%	2,757,284,760.00
055100000000	Ministry for Local Government	1,063,703,000.00	27,988,808.36	108,172,308.81	10.2%	955,530,691.19
055100100100	Ministry for Local Government	667,030,000.00	26,951,936.49	105,061,693.19	15.8%	561,968,306.81
055100200100	Chieftancy Affairs	53,823,000.00	1,036,871.87	3,110,615.62	5.8%	50,712,384.38
055100800100	LOCAL GOVERNMENT SERVICE COMMISSION	342,850,000.00	-	-	0.0%	342,850,000.00
055400000000	Ministry of Humanitarian & Poverty Alleviation	3,939,907,046.76	86,831,348.92	143,486,046.76	3.6%	3,796,421,000.00
055400100100	Ministry of Humanitarian & Poverty Alleviation	2,184,907,046.76	23,408,348.92	30,413,046.76	1.4%	2,154,494,000.00
055400200100	Social Protection Agency	1,755,000,000.00	63,423,000.00	113,073,000.00	6.4%	1,641,927,000.00

Table 5: Personnel Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	195,041,577,214.60	29,655,920,663.30	110,439,948,274.19	56.6%	84,601,628,940.40
010000000000	ADMINISTRATION SECTOR	23,635,366,203.00	4,200,352,385.05	12,168,376,839.22	51.5%	11,466,989,363.78
011100000000	Government House	4,542,416,203.00	1,198,930,115.38	3,612,132,994.18	79.5%	930,283,208.82
011100100100	Government House	170,002,000.00	37,168,131.50	109,814,352.68	64.6%	60,187,647.32
011100100200	Deputy Governor's Office	55,903,000.00	10,167,842.71	36,681,077.28	65.6%	19,221,922.72
011100800100	Kano State Emergency Relief & Rehabilitation Board	214,003,000.00	38,583,058.19	117,403,388.50	54.9%	96,599,611.50
011100900100	Guidance and Counselling Board	26,153,000.00	1,314,692.21	12,705,779.84	48.6%	13,447,220.16
011101100100	Public Complaint & Anti-Corruption Commission	250,610,000.00	63,168,898.98	189,536,187.41	75.6%	61,073,812.59
011103700100	Pilgrim Welfare Board	88,975,000.00	12,112,038.08	38,273,209.64	43.0%	50,701,790.36
011105800100	Protocol Directorate	31,119,000.00	7,513,471.53	22,512,345.96	72.3%	8,606,654.04
011106400100	Kano State Bureau of Statistics	145,619,203.00	12,310,582.69	36,846,585.51	25.3%	108,772,617.49
011105500100	Special Services Directorate	40,339,000.00	8,275,551.91	25,512,635.23	63.2%	14,826,364.77
011106100100	Kano State Cooperate Security Directorate	3,519,693,000.00	1,008,315,847.57	3,022,847,432.12	85.9%	496,845,567.88
011200000000	House of Assembly	1,368,269,000.00	310,403,726.02	947,885,395.89	69.3%	420,383,604.11
011200300100	House of Assembly	1,367,048,000.00	309,973,339.54	946,580,403.12	69.2%	420,467,596.88
011200300600	Public Account Committee	1,221,000.00	430,386.48	1,304,992.77	106.9%	83,992.77
016100000000	Office of Secretary to State Government	8,216,527,000.00	984,606,700.88	2,630,154,527.06	32.0%	5,586,372,472.94
016100200100	Admin & General Services Directorate	53,766,000.00	15,643,915.70	46,295,122.30	86.1%	7,470,877.70
016100300100	Research Evaluation & Political Affairs Directorate	8,162,761,000.00	968,962,785.18	2,583,859,404.76	31.7%	5,578,901,595.24
012300000000	Min. of Information & Internal Affairs	1,274,256,000.00	223,683,190.71	671,073,580.20	52.7%	603,182,419.80
012300100100	Min. of Information & Internal Affairs	589,606,000.00	98,536,751.13	291,817,568.35	49.5%	297,788,431.65
012300200100	Abubakar Rimi Television Corporation	229,135,000.00	45,866,671.23	136,305,298.25	59.5%	92,829,701.75
012300300100	Kano State Radio Corporation	275,869,000.00	48,910,220.06	150,427,836.10	54.5%	125,441,163.90
012300400100	Government Printing Press	115,161,000.00	21,439,082.86	65,799,069.44	57.1%	49,361,930.56
012300500100	Triumph Publishing Company	28,000,000.00	-	-	0.0%	28,000,000.00
012300700100	Kano State Censorship Board	36,485,000.00	8,930,465.43	26,723,808.06	73.2%	9,761,191.94
012500000000	Office of the Head of Civil Service	4,229,112,000.00	698,581,396.73	2,104,847,938.08	49.8%	2,124,264,061.92
012500200100	Establishment Directorate	4,159,494,000.00	682,334,311.72	2,056,454,271.22	49.4%	2,103,039,728.78
012500800100	Pension Fund Trustees	56,052,000.00	12,905,394.34	38,630,158.12	68.9%	17,421,841.88
012501000100	Kano State Computer Centre	13,566,000.00	3,341,690.67	9,763,508.73	72.0%	3,802,491.27
014000000000	Office of the Auditor General	588,670,000.00	104,135,298.70	312,555,625.31	53.1%	276,114,374.69
014000100100	Office of the Auditor General (State)	299,289,000.00	61,351,649.34	178,617,150.91	59.7%	120,671,849.09
014000200100	Local Government Audit	289,381,000.00	42,783,649.37	133,938,474.40	46.3%	155,442,525.60
014700000000	Civil Service Commission	35,244,000.00	5,598,391.78	20,124,390.64	57.1%	15,119,609.36
014700100100	Civil Service Commission	35,244,000.00	5,598,391.78	20,124,390.64	57.1%	15,119,609.36
014800000000	Kano State Ind. Elect. Comm.	26,973,000.00	4,354,805.57	13,026,754.82	48.3%	13,946,245.18
014800100100	Kano State Ind. Elect. Comm.	26,973,000.00	4,354,805.57	13,026,754.82	48.3%	13,946,245.18
017700000000	Ministry of Religious Affairs	763,636,000.00	111,318,325.33	333,938,750.79	43.7%	429,697,249.21
017700200100	Kano State Zakkat Commission	6,698,000.00	1,208,300.27	3,598,182.82	53.7%	3,099,817.18
017700300100	Kano State Hisbah Commission	630,326,000.00	87,352,322.95	259,490,163.66	41.2%	370,835,836.34
017700400100	Kano Sharia Commission	126,612,000.00	22,757,702.11	70,850,404.31	56.0%	55,761,595.69
018000000000	Ministry of Public Procurement Project Monitoring and Control	90,263,000.00	16,608,476.39	47,573,201.91	52.7%	42,689,798.09
018000100100	Ministry of Public Procurement Project Monitoring and Control	90,263,000.00	16,608,476.39	47,573,201.91	52.7%	42,689,798.09
012400000000	Ministry of Internal Security & Special Services	2,500,000,000.00	542,131,957.55	1,475,063,680.34	59.0%	1,024,936,319.66
012400100100	Ministry of Internal Security & Special Services	2,500,000,000.00	542,131,957.55	1,475,063,680.34	59.0%	1,024,936,319.66
020000000000	Economic Sector	18,164,488,623.78	3,230,042,105.58	11,055,089,798.50	60.9%	7,109,398,825.28
021500000000	Ministry of Agric. & Natural Resources	3,985,438,000.00	1,028,001,171.95	3,044,761,101.77	76.4%	940,676,898.23
021500100100	Ministry of Agric. & Natural Resources	1,228,545,000.00	514,219,757.77	1,537,696,494.35	125.2%	309,151,494.35
021511400100	KNARDA	2,672,033,000.00	503,596,412.08	1,473,640,042.20	55.2%	1,198,392,957.80
021511600100	KASCO	84,860,000.00	10,185,002.11	33,424,565.21	39.4%	51,435,434.79
026200000000	Ministry of Livestock	105,822,878.54	-	-	0.0%	105,822,878.54
026200100100	Ministry of Livestock	105,822,878.54	-	-	0.0%	105,822,878.54
022000000000	Ministry of Finance	4,122,529,009.83	221,241,460.72	1,472,001,018.04	35.7%	2,650,527,991.79
022000100100	Ministry of Finance	1,572,006,000.00	221,241,460.72	672,345,848.97	42.8%	899,660,151.03
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	-	799,655,169.07	38.3%	1,287,280,830.93
022001200100	Kano State Investment & Properties	136,852,936.32	-	-	0.0%	136,852,936.32
022200000000	Ministry of Commerce & Investment	639,493,087.20	101,478,789.56	312,475,922.49	48.9%	327,017,164.71
022200100100	Ministry of Commerce & Investment	501,901,000.00	87,138,405.95	268,280,028.42	53.5%	233,620,971.58
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	14,340,383.61	44,195,894.07	48.4%	47,076,105.93

Kano State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022800000000	Ministry for Science Technology & Innovation	104,374,000.00	31,474,446.29	94,708,012.47	90.7%	9,665,987.53
022800100100	Ministry for Science Technology & Innovation	104,374,000.00	31,474,446.29	94,708,012.47	90.7%	9,665,987.53
023400000000	Ministry of Works	2,729,702,000.00	584,800,240.09	1,761,160,312.56	64.5%	968,541,687.44
023400100100	Ministry of Works	1,070,171,000.00	201,845,674.60	609,095,525.02	56.9%	461,075,474.98
023400400100	Kano State Road Maintenance Agency (KARMA)	10,221,000.00	1,521,277.57	4,681,229.07	45.8%	5,539,770.93
023403900100	Kano State Fire Service	1,649,310,000.00	381,433,287.91	1,147,383,558.47	69.6%	501,926,441.53
023600000000	Ministry of Tourism & Culture	547,460,000.00	118,485,659.44	355,390,941.97	64.9%	192,069,058.03
023600300100	History & Culture Bureau	275,448,000.00	69,693,924.46	206,782,339.94	75.1%	68,665,660.06
023605400100	Zoological & Wild Life Mgt. Agency	272,012,000.00	48,791,734.98	148,608,602.04	54.6%	123,403,397.96
023800000000	Ministry of Planning & Budget	138,085,000.00	32,851,740.68	96,607,429.93	70.0%	41,477,570.07
023800100100	Ministry of Planning & Budget	138,085,000.00	32,851,740.68	96,607,429.93	70.0%	41,477,570.07
025300000000	MINISTRY OF HOUSING DEVELOPMENT	334,059,330.64	-	-	0.0%	334,059,330.64
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
025200000000	Ministry of Water Resources	1,811,737,000.00	42,643,495.77	709,832,352.42	39.2%	1,101,504,647.58
025200100100	Ministry of Water Resources	269,167,000.00	42,643,495.77	129,094,427.86	48.0%	140,072,572.14
025210100100	Kano State Water Board	1,542,170,000.00	-	580,737,924.56	37.7%	961,432,075.44
026000000000	Ministry of Land and Physical Planning	551,820,000.00	158,625,969.26	476,944,281.80	86.4%	74,875,718.20
026000100100	Ministry of Land and Physical Planning	232,328,000.00	99,264,042.50	297,169,213.12	127.9%	-
026005800100	Kano State Urban Planning & Development Authority	319,492,000.00	59,361,926.76	179,775,068.68	56.3%	139,716,931.32
026300000000	Ministry of Rural & Community Development	426,385,000.00	70,189,292.91	213,553,717.98	50.1%	212,831,282.02
026300100100	Ministry of Rural & Community Development	155,400,000.00	31,001,115.26	94,610,871.71	60.9%	60,789,128.29
026300300100	Rural Electrification Board	180,075,000.00	30,661,382.62	91,749,089.89	51.0%	88,325,910.11
026300700100	RUWASA	90,910,000.00	8,526,795.03	27,193,756.39	29.9%	63,716,243.61
022900000000	Ministry of Transport	2,603,022,000.00	836,099,838.91	2,504,504,707.07	96.2%	98,517,292.93
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	836,099,838.91	2,504,504,707.07	99.4%	14,017,292.93
023300000000	Ministry of Solid & Mineral Resources	30,500,000.00	-	-	0.0%	30,500,000.00
023300100100	Ministry of Solid & Mineral Resources	30,500,000.00	-	-	0.0%	30,500,000.00
023100000000	Ministry of Power and Renewable Energy	34,461,317.57	4,150,000.00	13,150,000.00	38.2%	21,311,317.57
023100100100	Ministry of Power and Renewable Energy	14,461,317.57	-	4,500,000.00	31.1%	9,961,317.57
023100200100	Kano State Hydro-Electrical Development Company	20,000,000.00	4,150,000.00	8,650,000.00	43.3%	11,350,000.00
030000000000	Law and Justice Sector	9,299,848,214.60	230,858,038.94	3,400,201,894.22	36.6%	5,899,646,320.38
031800000000	Judicial Service Commission	8,513,624,000.00	36,728,451.85	2,869,259,831.63	33.7%	5,644,364,168.37
031801100100	Judicial Service Commission	401,636,000.00	6,724,124.95	151,724,124.95	37.8%	249,911,875.05
031805100100	High Court of Justice	3,846,726,000.00	30,004,326.90	1,200,263,577.07	31.2%	2,646,462,422.93
031806100100	Multi-Door Court House	818,534,000.00	-	355,000,000.00	43.4%	463,534,000.00
031805300100	Sharia Court of Appeal	3,446,728,000.00	-	1,162,272,129.61	33.7%	2,284,455,870.39
032600000000	Ministry of Justice	786,224,214.60	194,129,587.09	530,942,062.59	67.5%	255,282,152.01
032600100100	Ministry of Justice	754,046,214.60	188,282,278.86	513,674,105.14	68.1%	240,372,109.46
032600200100	Law Reform Commission	32,178,000.00	5,847,308.23	17,267,957.45	53.7%	14,910,042.55
050000000000	Social Services Sector	143,941,874,173.22	21,994,668,133.74	83,816,279,742.25	58.2%	60,125,594,430.97
051300000000	Ministry of Youths and Sports	919,735,000.00	239,670,276.27	717,845,710.94	78.0%	201,889,289.06
051305100100	Kano State Youth Development Directorate	93,436,000.00	13,274,309.12	40,622,675.19	43.5%	52,813,324.81
051305500100	Kano State Sports Commission	397,830,000.00	65,480,736.42	199,586,769.32	50.2%	198,243,230.68
051305600100	Kano Pillars Football Club	428,469,000.00	160,915,230.73	477,636,266.43	111.5%	-
051400000000	Ministry of Women Affairs Children & Disable	257,775,000.00	47,272,699.55	146,730,544.38	56.9%	111,044,455.62
051400100100	Ministry of Women Affairs Children & Disable	257,775,000.00	47,272,699.55	146,730,544.38	56.9%	111,044,455.62
051700000000	Ministry of Education	49,598,073,766.46	10,065,419,632.15	30,118,480,526.98	60.7%	19,479,593,239.48
051700100100	Ministry of Education	660,566,000.00	110,054,674.58	341,710,220.34	51.7%	318,855,779.66
051700300100	SUBEB	435,446,000.00	57,850,162.69	178,598,314.23	41.0%	256,847,685.77
051700800100	Kano State library Board	269,492,000.00	50,030,736.59	150,766,203.77	55.9%	118,725,796.23
051701000100	Kano State Agency for Mass Education	723,397,000.00	142,081,350.69	424,290,439.35	58.7%	299,106,560.65
051701500100	Science & Technical Schools Board	7,197,727,569.46	1,015,430,832.45	3,068,125,899.62	42.6%	4,129,601,669.84
051702600100	Kano State Senior Secondary Schools Mgt. Board	40,200,723,197.00	8,668,298,978.57	25,888,038,090.65	64.4%	14,312,685,106.35
051702700100	Kano State Islamic & Qur'anic School Board	110,722,000.00	21,672,896.58	66,951,359.01	60.5%	43,770,640.99
056900000000	Ministry for Higher Education	26,825,628,000.00	4,012,825,688.93	18,766,126,272.45	70.0%	8,059,501,727.55
056900100100	Ministry for Higher Education	29,982,000.00	6,460,669.11	19,740,791.14	65.8%	10,241,208.86
056900200100	Kano State College of Education & Preliminary Studies	2,008,595,000.00	405,015,146.35	1,210,639,338.34	60.3%	797,955,661.66
056900300100	RMK College of Basic & Remedial Studies T/Wada	953,205,000.00	178,818,494.65	536,637,755.55	56.3%	416,567,244.45
056901800100	Kano State Polytechnic	3,713,261,000.00	1,161,201,757.61	3,453,182,500.04	93.0%	260,078,499.96
056902100100	Aliko Dangote University of Science & Technology Wud	4,082,486,000.00	-	3,599,725,168.38	88.2%	482,760,831.62
056902800100	NorthWest University Kano	6,404,042,000.00	-	3,247,117,580.61	50.7%	3,156,924,419.39
056902900100	Aminu Kano College of Islamic & Legal Studies Kano	2,991,657,000.00	718,624,426.79	2,124,028,328.51	71.0%	867,628,671.49
056903000100	Audu Bako College of Agriculture Danbatta	1,414,546,000.00	280,828,255.51	832,722,349.13	58.9%	581,823,650.87
056903100100	Sa'adatu Rimi College of Education Kano	4,910,088,000.00	1,189,271,350.82	3,521,001,659.71	71.7%	1,389,086,340.29
056903200100	Kano State Hospitality and Tourism Academy Daula H	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 Gar	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	9,917,715.28	30,001,152.51	17.0%	146,103,847.49
056905000100	Yusuf Maitama Sule College of Education & Advance St	61,661,000.00	62,687,872.82	191,329,648.53	310.3%	-
052100000000	Ministry of Health	64,663,727,000.00	7,321,791,947.26	33,150,306,124.77	51.3%	31,513,420,875.23
052100100100	Ministry of Health	5,210,437,000.00	1,253,892,300.00	3,510,437,917.08	67.3%	1,702,586,082.92
052100300100	H.M.B. (HQ and Zones)	58,750,191,000.00	5,973,906,473.50	29,251,722,278.91	49.8%	29,498,468,721.09
052100500100	Primary Health Care Mgt. Board (PHCMB)	700,512,000.00	93,993,173.76	388,145,928.78	55.4%	312,366,071.22

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
053500000000	Ministry of Environment & Climate Change	1,516,079,360.00	280,696,732.29	835,111,207.17	55.1%	680,968,152.83
053500100100	Ministry of Environment & Climate Change	1,137,948,000.00	219,970,413.98	652,225,436.75	57.3%	485,722,563.25
053500200100	Refuse Management & Sanitation Board (REMASAB)	268,615,000.00	51,799,118.75	151,942,367.95	56.6%	116,672,632.05
053500300100	Kano State Afforestation Project (KNAP)	70,546,000.00	6,011,181.07	21,845,760.62	31.0%	48,700,239.38
053500500100	Kano State Sustainable Projects	11,986,000.00	2,916,018.50	9,097,641.86	75.9%	2,888,358.14
053500600100	Kano Water Shed and Climate Change Management Age	26,984,360.00	-	-	0.0%	26,984,360.00
055100000000	Ministry for Local Government	159,349,000.00	26,488,808.36	80,172,308.81	50.3%	79,176,691.19
055100100100	Ministry for Local Government	155,526,000.00	25,451,936.49	77,061,693.19	49.5%	78,464,306.81
055100200100	Chieftancy Affairs	3,823,000.00	1,036,871.87	3,110,615.62	81.4%	712,384.38
055400000000	Ministry of Humanitarian & Poverty Alleviation	1,507,046.76	502,348.92	1,507,046.76	100.0%	-
055400100100	Ministry of Humanitarian & Poverty Alleviation	1,507,046.76	502,348.92	1,507,046.76	100.0%	-

Table 6: Overhead Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	195,682,514,184.26	32,999,113,633.97	72,005,951,103.62	36.8%	123,676,563,080.64
010000000000	ADMINISTRATION SECTOR	73,594,773,786.97	23,312,445,638.57	44,976,249,086.62	61.1%	28,618,524,700.35
011100000000	Government House	42,439,256,600.00	17,073,886,448.57	32,248,978,168.70	76.0%	10,190,278,431.30
011100100100	Government House	5,343,845,600.00	1,371,897,132.48	2,600,364,773.16	48.7%	2,743,480,826.84
011100200100	Media and Publicity	850,000,000.00	1,039,088,518.08	2,000,284,418.08	235.3%	- 1,150,284,418.08
011100100200	Deputy Governor's Office	903,872,000.00	129,429,900.00	232,674,900.00	25.7%	671,197,100.00
011100800100	Kano State Emergency Relief & Rehabilitation Board	159,105,000.00	15,000,000.00	32,900,000.00	20.7%	126,205,000.00
011100900100	Guidance and Counselling Board	90,900,000.00	58,679,400.00	61,079,400.00	67.2%	29,820,600.00
011101100100	Public Complaint & Anti-Corruption Commission	1,200,065,000.00	15,490,000.00	114,580,000.00	9.5%	1,085,485,000.00
011101300100	Council Affairs Directorate	578,940,000.00	15,000,000.00	84,476,000.00	14.6%	494,464,000.00
011101400100	Community Re-orientation Council	28,634,000.00	1,500,000.00	4,500,000.00	15.7%	24,134,000.00
011103700100	Pilgrim Welfare Board	873,847,000.00	599,578,400.00	599,578,400.00	68.6%	274,268,600.00
011105700100	Research & Documentation Directorate	790,174,000.00	87,077,000.00	89,877,000.00	11.4%	700,297,000.00
011105800100	Protocol Directorate	9,177,706,000.00	11,542,438,098.01	18,788,584,480.46	204.7%	- 9,610,878,480.46
011105900100	Servicom Directorate	65,600,000.00	3,000,000.00	6,000,000.00	9.1%	59,600,000.00
011106000100	Kano state Liaison Office - Abuja	24,938,000.00	2,400,000.00	4,800,000.00	19.2%	20,138,000.00
011106000200	Kano state Liaison Office - Lagos	4,526,000.00	750,000.00	1,500,000.00	33.1%	3,026,000.00
011106000300	Kano state Liaison Office - Kaduna	9,250,000.00	-	-	0.0%	9,250,000.00
011106400100	Kano State Bureau of Statistics	595,774,000.00	18,745,000.00	18,745,000.00	3.1%	577,029,000.00
011105600100	Special Duties Directorate	977,542,000.00	537,815,500.00	1,060,680,547.00	108.5%	- 83,138,547.00
011105500100	Special Services Directorate	20,505,638,000.00	1,632,997,500.00	6,545,353,250.00	31.9%	13,960,284,750.00
011106100100	Kano State Cooperate Security Directorate	258,900,000.00	3,000,000.00	3,000,000.00	1.2%	255,900,000.00
011200000000	House of Assembly	11,896,960,800.23	2,123,180,052.00	4,100,416,458.80	34.5%	7,796,544,341.43
011200300100	House of Assembly	10,127,170,800.23	2,115,080,052.00	4,086,316,458.80	40.4%	6,040,854,341.43
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	2,100,000.00	2,100,000.00	1.0%	212,725,000.00
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	6,000,000.00	12,000,000.00	4.9%	234,050,000.00
016100000000	Office of Secretary to State Government	7,931,800,720.00	3,486,238,888.00	6,540,835,554.32	82.5%	1,390,965,165.68
016100200100	Admin & General Services Directorate	2,592,850,720.00	1,094,757,421.00	1,403,309,550.22	54.1%	1,189,541,169.78
016100300100	Research Evaluation & Political Affairs Directorate	5,338,950,000.00	2,391,481,467.00	5,137,526,004.10	96.2%	201,423,995.90
012300000000	Min. of Information & Internal Affairs	3,677,331,001.00	252,632,000.00	1,112,838,571.00	30.3%	2,564,492,430.00
012300100100	Min. of Information & Internal Affairs	1,797,293,000.00	236,607,000.00	1,042,803,571.00	58.0%	754,489,429.00
012300200100	Abubakar Rimi Television Corporation	188,355,001.00	1,500,000.00	3,000,000.00	1.6%	185,355,001.00
012300300100	Kano State Radio Corporation	81,735,000.00	-	-	0.0%	81,735,000.00
012300400100	Government Printing Press	1,111,000,000.00	-	7,110,000.00	0.6%	1,103,890,000.00
012300500100	Triumph Publishing Company	20,048,000.00	-	-	0.0%	20,048,000.00
012300700100	Kano State Censorship Board	478,900,000.00	14,525,000.00	59,925,000.00	12.5%	418,975,000.00
012500000000	Office of the Head of Civil Service	1,793,411,000.00	185,832,000.00	514,301,083.80	28.7%	1,279,109,916.20
012500100100	Office of the Head of Civil Service	1,636,801,000.00	179,230,000.00	494,177,433.80	30.2%	1,142,623,566.20
012500300100	Human Resources and Service Improvement Directorate	62,900,000.00	-	9,021,650.00	14.3%	53,878,350.00
012500400100	Salary and wages Directorate	18,000,000.00	-	1,500,000.00	8.3%	16,500,000.00
012501000100	Kano State Computer Centre	75,710,000.00	6,602,000.00	9,602,000.00	12.7%	66,108,000.00
014000000000	Office of the Auditor General	354,713,665.74	38,693,000.00	42,743,000.00	12.1%	311,970,665.74
014000100100	Office of the Auditor General (State)	269,803,665.74	36,893,000.00	39,143,000.00	14.5%	230,660,665.74
014000200100	Local Government Audit	84,910,000.00	1,800,000.00	3,600,000.00	4.2%	81,310,000.00

Kano State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
014700000000	Civil Service Commission	113,700,000.00	8,100,000.00	16,200,000.00	14.2%	97,500,000.00
014700100100	Civil Service Commission	113,700,000.00	8,100,000.00	16,200,000.00	14.2%	97,500,000.00
014800000000	Kano State Ind. Elect. Comm.	189,771,000.00	1,500,000.00	45,600,000.00	24.0%	144,171,000.00
014800100100	Kano State Ind. Elect. Comm.	189,771,000.00	1,500,000.00	45,600,000.00	24.0%	144,171,000.00
017000000000	Ministry for Special Duties	284,000,000.00	2,100,000.00	4,200,000.00	1.5%	279,800,000.00
017000100100	Ministry for Special Duties	284,000,000.00	2,100,000.00	4,200,000.00	1.5%	279,800,000.00
017700000000	Ministry of Religious Affairs	1,701,452,000.00	18,249,250.00	119,297,250.00	7.0%	1,582,154,750.00
017700100100	Ministry of Religious Affairs	464,910,000.00	6,631,000.00	91,331,000.00	19.6%	373,579,000.00
017700200100	Kano State Zakkat Commission	59,500,000.00	-	10,348,000.00	17.4%	49,152,000.00
017700300100	Kano State Hisbah Commission	587,235,000.00	3,000,000.00	6,000,000.00	1.0%	581,235,000.00
017700400100	Kano Sharia Commission	528,807,000.00	8,618,250.00	11,618,250.00	2.2%	517,188,750.00
017700500100	Kano State Agency for Evacuation & Repatriation of Str	61,000,000.00	-	-	0.0%	61,000,000.00
018000000000	Ministry of Public Procurement Project Monitorin	724,127,000.00	66,129,000.00	168,934,000.00	23.3%	555,193,000.00
018000100100	Ministry of Public Procurement Project Monitoring and E	724,127,000.00	66,129,000.00	168,934,000.00	23.3%	555,193,000.00
012400000000	Ministry of Internal Security & Special Services	2,488,250,000.00	55,905,000.00	61,905,000.00	2.5%	2,426,345,000.00
012400100100	Ministry of Internal Security & Special Services	2,488,250,000.00	55,905,000.00	61,905,000.00	2.5%	2,426,345,000.00
020000000000	Economic Sector	20,213,872,402.95	4,813,962,964.40	12,630,619,509.82	62.5%	7,583,252,893.13
021500000000	Ministry of Agric. & Natural Resources	756,333,330.50	288,365,369.00	890,247,223.00	117.7%	- 133,913,892.50
021500100100	Ministry of Agric. & Natural Resources	423,500,000.00	286,415,369.00	886,347,223.00	209.3%	- 462,847,223.00
021511400100	KNARDA	332,833,330.50	1,950,000.00	3,900,000.00	1.2%	328,933,330.50
026200000000	Ministry of Livestock	338,000,000.00	-	-	0.0%	338,000,000.00
026200100100	Ministry of Livestock	338,000,000.00	-	-	0.0%	338,000,000.00
022000000000	Ministry of Finance	4,782,836,023.85	297,623,826.25	810,051,249.68	16.9%	3,972,784,774.17
022000100100	Ministry of Finance	763,500,000.00	129,490,721.25	137,795,721.25	18.0%	625,704,278.75
022000700100	Office of the Accountant General	356,000,000.00	95,400,000.00	256,508,787.50	72.1%	99,491,212.50
022001300100	Debt Management	225,384,000.00	1,500,000.00	1,500,000.00	0.7%	223,884,000.00
022000800100	Kano State Internal Revenue Services	3,026,800,000.00	50,000,000.00	391,513,635.93	12.9%	2,635,286,364.07
022000900100	Kano State Investment Promotion Agency	85,560,000.00	21,233,105.00	22,733,105.00	26.6%	62,826,895.00
022001200100	Kano State Investment & Properties	325,592,023.85	-	-	0.0%	325,592,023.85
022200000000	Ministry of Commerce & Investment	2,098,850,000.00	25,393,000.00	295,969,639.00	14.1%	1,802,880,361.00
022200100100	Ministry of Commerce & Investment	516,240,000.00	-	3,000,000.00	0.6%	513,240,000.00
022200200100	Kantin Kwari Market	84,050,000.00	-	-	0.0%	84,050,000.00
022200300100	Kano state Consumer Protection Agency	201,000,000.00	10,600,000.00	12,100,000.00	6.0%	188,900,000.00
022200400100	Abubakar Rimi Market	185,950,000.00	-	-	0.0%	185,950,000.00
022200500100	Tourism Management Board	400,240,000.00	5,640,000.00	11,640,000.00	2.9%	388,600,000.00
022200600100	Cottage Trade and Street Hawking	602,620,000.00	9,153,000.00	268,329,639.00	44.5%	334,290,361.00
022200800100	Kano State and Medium Enterprises Development Ager	108,750,000.00	-	900,000.00	0.8%	107,850,000.00
022800000000	Ministry for Science Technology & Innovation	547,211,499.60	19,878,500.00	50,729,220.00	9.3%	496,482,279.60
022800100100	Ministry for Science Technology & Innovation	164,248,290.00	3,000,000.00	6,000,000.00	3.7%	158,248,290.00
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	16,878,500.00	44,729,220.00	12.0%	328,100,780.00
023400000000	Ministry of Works	2,869,043,000.00	1,545,757,004.07	4,063,877,104.80	141.6%	- 1,194,834,104.80
023400100100	Ministry of Works	2,684,004,000.00	1,544,857,004.07	3,761,912,375.48	140.2%	- 1,077,908,375.48
023400400100	Kano State Road Maintenance Agency (KARMA)	168,789,000.00	900,000.00	297,464,729.32	176.2%	- 128,675,729.32
023403900100	Kano State Fire Service	16,250,000.00	-	4,500,000.00	27.7%	11,750,000.00

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Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
023600000000	Ministry of Tourism & Culture	1,182,600,000.00	23,078,000.00	31,928,000.00	2.7%	1,150,672,000.00
023600100100	Ministry of Tourism & Culture	1,027,100,000.00	16,328,000.00	18,428,000.00	1.8%	1,008,672,000.00
023600300100	History & Culture Bureau	70,450,000.00	3,000,000.00	6,000,000.00	8.5%	64,450,000.00
023605400100	Zoological & Wild Life Mgt. Agency	85,050,000.00	3,750,000.00	7,500,000.00	8.8%	77,550,000.00
023800000000	Ministry of Planning & Budget	838,738,000.00	142,246,350.00	412,511,350.00	49.2%	426,226,650.00
023800100100	Ministry of Planning & Budget	838,738,000.00	142,246,350.00	412,511,350.00	49.2%	426,226,650.00
025300000000	MINISTRY OF HOUSING DEVELOPMENT	454,708,000.00	3,000,000.00	125,874,960.97	27.7%	328,833,039.03
025300100100	Ministry of Housing Development	183,000,000.00	3,000,000.00	10,500,000.00	5.7%	172,500,000.00
025300200100	Housing Corporation	271,708,000.00	-	115,374,960.97	42.5%	156,333,039.03
025200000000	Ministry of Water Resources	2,295,025,000.00	2,345,686,046.51	5,044,340,021.51	219.8%	- 2,749,315,021.51
025200100100	Ministry of Water Resources	1,793,468,000.00	2,344,186,046.51	4,474,540,021.51	249.5%	- 2,681,072,021.51
025210100100	Kano State Water Board	445,807,000.00	-	566,800,000.00	127.1%	- 120,993,000.00
025210600100	WRECA	55,750,000.00	1,500,000.00	3,000,000.00	5.4%	52,750,000.00
026000000000	Ministry of Land and Physical Planning	1,379,764,299.00	84,698,775.57	649,071,915.27	47.0%	730,692,383.73
026000100100	Ministry of Land and Physical Planning	607,846,000.00	74,298,775.57	310,137,190.57	51.0%	297,708,809.43
026005600100	Kano State Geography Information System Department	322,825,400.00	6,000,000.00	12,000,000.00	3.7%	310,825,400.00
026005800100	Kano State Urban Planning & Development Authority	339,092,899.00	4,400,000.00	271,934,724.70	80.2%	67,158,174.30
026005900100	Kano State Signage & Advertisement Agency (KASA)	110,000,000.00	-	55,000,000.00	50.0%	55,000,000.00
026300000000	Ministry of Rural & Community Development	278,013,250.00	13,550,000.00	96,474,081.75	34.7%	181,539,168.25
026300100100	Ministry of Rural & Community Development	149,967,250.00	10,850,000.00	55,707,190.75	37.1%	94,260,059.25
026300300100	Rural Electrification Board	20,046,000.00	1,500,000.00	36,327,891.00	181.2%	- 16,281,891.00
026300400100	KANO RURAL ACCESS ROAD AGENCY (KARARA)	100,000,000.00	-	-	0.0%	100,000,000.00
026300700100	RUWASA	8,000,000.00	1,200,000.00	4,439,000.00	55.5%	3,561,000.00
022900000000	Ministry of Transport	1,878,750,000.00	-	83,090,153.84	4.4%	1,795,659,846.16
022900100100	Ministry of Transport	186,500,000.00	-	23,090,153.84	12.4%	163,409,846.16
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	-	60,000,000.00	4.9%	1,176,500,000.00
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
023300000000	Ministry of Solid & Mineral Resources	410,000,000.00	10,502,000.00	12,602,000.00	3.1%	397,398,000.00
023300100100	Ministry of Solid & Mineral Resources	410,000,000.00	10,502,000.00	12,602,000.00	3.1%	397,398,000.00
023100000000	Ministry of Power and Renewable Energy	104,000,000.00	14,184,093.00	63,852,590.00	61.4%	40,147,410.00
023100100100	Ministry of Power and Renewable Energy	104,000,000.00	14,184,093.00	63,852,590.00	61.4%	40,147,410.00
030000000000	Law and Justice Sector	8,674,156,930.00	1,856,310,191.48	3,089,578,422.68	35.6%	5,584,578,507.32
031800000000	Judicial Service Commission	4,204,561,930.00	1,713,544,191.48	2,225,744,191.48	52.9%	1,978,817,738.52
031801100100	Judicial Service Commission	171,728,600.00	300,000.00	3,600,000.00	2.1%	168,128,600.00
031805100100	High Court of Justice	2,926,000,000.00	1,625,189,691.48	2,014,089,691.48	68.8%	911,910,308.52
031806100100	Multi-Door Court House	128,000,000.00	-	-	0.0%	128,000,000.00
031805300100	Sharia Court of Appeal	978,833,330.00	88,054,500.00	208,054,500.00	21.3%	770,778,830.00
032600000000	Ministry of Justice	4,469,595,000.00	142,766,000.00	863,834,231.20	19.3%	3,605,760,768.80
032600100100	Ministry of Justice	3,929,000,000.00	141,866,000.00	862,034,231.20	21.9%	3,066,965,768.80
032600200100	Law Reform Commission	528,595,000.00	900,000.00	1,800,000.00	0.3%	526,795,000.00
032600300100	Justice Sector Reform Team	12,000,000.00	-	-	0.0%	12,000,000.00
050000000000	Social Services Sector	93,199,711,064.34	3,016,394,839.52	11,309,504,084.50	12.1%	81,890,206,979.84
051300000000	Ministry of Youths and Sports	3,782,505,400.00	82,045,000.00	124,045,000.00	3.3%	3,658,460,400.00
051300100100	Ministry of Youths and Sports	1,838,227,400.00	6,000,000.00	12,000,000.00	0.7%	1,826,227,400.00
051305100100	Kano State Youth Development Directorate	593,900,000.00	15,787,000.00	17,287,000.00	2.9%	576,613,000.00
051305500100	Kano State Sports Commission	334,725,000.00	23,502,000.00	28,002,000.00	8.4%	306,723,000.00
051305600100	Kano Pillars Football Club	1,015,653,000.00	36,756,000.00	66,756,000.00	6.6%	948,897,000.00
051400000000	Ministry of Women Affairs Children & Disable	281,750,000.00	67,560,000.00	306,469,000.00	108.8%	- 24,719,000.00
051400100100	Ministry of Women Affairs Children & Disable	281,750,000.00	67,560,000.00	306,469,000.00	108.8%	- 24,719,000.00
051700000000	Ministry of Education	34,241,275,722.06	300,998,400.00	1,203,902,259.00	3.5%	33,037,373,463.06
051700100100	Ministry of Education	7,066,218,167.91	194,925,900.00	986,142,759.00	14.0%	6,080,075,408.91
051700300100	SUBEB	383,585,136.00	57,600,000.00	128,200,000.00	33.4%	255,385,136.00
051700400100	Kano State Educational Development Support	115,000,000.00	1,500,000.00	3,000,000.00	2.6%	112,000,000.00
051700800100	Kano State library Board	7,943,225.86	3,500,000.00	5,000,000.00	62.9%	2,943,225.86
051701000100	Kano State Agency for Mass Education	8,518,670.00	2,100,000.00	4,200,000.00	49.3%	4,318,670.00
051701500100	Science & Technical Schools Board	14,336,242,890.00	8,220,000.00	16,440,000.00	0.1%	14,319,802,890.00
051701600100	Kano State Private And Voluntary Inst Board	12,615,711.00	12,176,000.00	16,676,000.00	132.2%	- 4,060,289.00
051702600100	Kano State Senior Secondary Schools Mgt. Board	12,301,266,760.00	12,296,500.00	33,163,500.00	0.3%	12,268,103,260.00
051702700100	Kano State Islamic & Qur'anic School Board	9,885,161.29	8,680,000.00	11,080,000.00	112.1%	- 1,194,838.71

Kano State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
056900000000	Ministry for Higher Education	33,950,897,501.91	355,764,500.00	2,652,122,646.12	7.8%	31,298,774,855.79
056900100100	Ministry for Higher Education	6,331,000,000.00	15,600,000.00	198,111,250.00	3.1%	6,132,888,750.00
056900200100	Kano State College of Education & Preliminary Studies	172,450,000.00	4,500,000.00	32,923,784.89	19.1%	139,526,215.11
056900300100	RMK College of Basic & Remedial Studies T/Wada	58,132,000.00	4,500,000.00	11,627,490.00	20.0%	46,504,510.00
056901800100	Kano State Polytechnic	640,809,484.45	9,000,000.00	285,576,197.44	44.6%	355,233,287.01
056902100100	Aliko Dangote University of Science & Technology Wud	2,150,898,092.00	60,000,000.00	1,409,198,862.15	65.5%	741,699,229.85
056902800100	NorthWest University Kano	2,441,777,012.12	234,064,500.00	508,877,034.06	20.8%	1,932,899,978.06
056902900100	Aminu Kano College of Islamic & Legal Studies Kano	290,605,089.27	-	52,835,056.58	18.2%	237,770,032.69
056903000100	Audu Bako College of Agriculture Danbatta	69,100,129.04	6,000,000.00	31,489,921.00	45.6%	37,610,208.04
056903100100	Sa'adatu Rimi College of Education Kano	101,300,000.00	3,000,000.00	65,423,050.00	64.6%	35,876,950.00
056903200100	Kano State Hospitality and Tourism Academy Daula Ho	26,120,000.00	1,500,000.00	3,000,000.00	11.5%	23,120,000.00
056903400100	Kano Fisheries Academy Bagauda Bebeji	43,664,895.00	1,500,000.00	3,000,000.00	6.9%	40,664,895.00
056903500100	Kano Poultry Academy Tukui Makoda	9,500,000.00	1,500,000.00	3,000,000.00	31.6%	6,500,000.00
056903600100	Kano State Farm Mechanization Academy Kadawa Garu	11,670,000.00	1,500,000.00	3,000,000.00	25.7%	8,670,000.00
056903700100	Kano State Corporate Security Training Academy Gaba	12,700,000.00	-	1,500,000.00	11.8%	11,200,000.00
056903900100	Kano Film Academy	17,113,000.00	1,500,000.00	3,000,000.00	17.5%	14,113,000.00
056904000100	Kano Sport Academy Karfi	23,400,000.00	1,000,000.00	2,500,000.00	10.7%	20,900,000.00
056904100100	Kano State Driving Academy	91,700,000.00	1,500,000.00	3,000,000.00	3.3%	88,700,000.00
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	1,500,000.00	3,000,000.00	3.6%	79,310,990.00
056904400100	Kano State Horticulture Academy Bagauda	14,800,000.00	600,000.00	1,200,000.00	8.1%	13,600,000.00
056904500100	Kano State Livestock Academy Bagauda	46,715,405.00	1,500,000.00	3,000,000.00	6.4%	43,715,405.00
056904600100	Kano State Development Journalism Academy Tarauni	17,570,000.00	1,900,000.00	4,000,000.00	22.8%	13,570,000.00
056904800100	Kano State Scholarship Board	21,082,100,000.00	3,600,000.00	7,726,000.00	0.0%	21,074,374,000.00
056904900100	School of Aquisition Centre Kano	105,460,000.00	-	-	0.0%	105,460,000.00
056905000100	Yusuf Maitama Sule College of Education & Advance St	99,600,615.03	-	15,134,000.00	15.2%	84,466,615.03
052100000000	Ministry of Health	18,326,384,382.37	2,076,073,139.52	5,769,505,176.00	31.5%	12,556,879,206.37
052100100100	Ministry of Health	5,983,519,445.00	83,838,107.28	176,401,024.56	2.9%	5,807,118,420.44
052100300100	H.M.B. (HQ and Zones)	5,295,314,349.37	848,312,631.73	2,641,695,628.62	49.9%	2,653,618,720.75
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone	981,334,000.00	138,973,218.38	346,626,053.43	35.3%	634,707,946.57
052100400100	College of Nursing & Mid-Wifery Board	246,350,000.00	49,325,250.00	115,879,880.00	47.0%	130,470,120.00
052100400200	School of Nursing Kano	34,800,000.00	17,258,882.00	39,317,082.00	113.0%	- 4,517,082.00
052100400300	School of Basic Mid Wifery Kano	32,000,000.00	7,843,350.00	20,936,030.00	65.4%	11,063,970.00
052100400400	School of Basic Mid Wifery Dambatta	30,800,000.00	14,596,350.00	42,969,275.00	139.5%	- 12,169,275.00
052100400600	School of Nursing Madobi	31,050,000.00	18,353,300.00	38,169,600.00	122.9%	- 7,119,600.00
052100400700	School of Post Basic Anesthesia	16,600,000.00	3,519,000.00	8,188,000.00	49.3%	8,412,000.00
052100400800	School of Basic Mid Wifery Gwarzo	26,900,000.00	12,455,000.00	23,386,900.00	86.9%	3,513,100.00
052101000100	KANO STATE COLLEGE OF HEALTH SCIENCE & TECHN	17,369,000.00	-	2,075,631.60	12.0%	15,293,368.40
052102000100	School of Hygiene	6,250,000.00	442,539.00	442,539.00	7.1%	5,807,461.00
052103000100	School of Health Technology Bebeji	42,500,000.00	45,593,900.00	45,593,900.00	107.3%	- 3,093,900.00
052104000100	School of Health Technology Kano	88,500,000.00	25,180,910.00	74,297,340.00	84.0%	14,202,660.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	2,016,612,000.00	278,592,308.55	931,921,618.68	46.2%	1,084,690,381.32
052100600100	State Agency for Control of Aids	12,000,000.00	2,779,000.00	6,779,000.00	56.5%	5,221,000.00
052100800100	KANO STATE CONTRIBUTORY HEALTH MANAGEMENT A	1,397,000,000.00	448,732,699.81	932,246,428.04	66.7%	464,753,571.96
052100900100	KHETFUND	191,000,000.00	39,176,309.00	72,979,141.30	38.2%	118,020,858.70
052101100100	Private Health Institutions Management Agency	270,500,000.00	1,500,000.00	3,000,000.00	1.1%	267,500,000.00
052101300100	Drugs Management & Consumable Supply Agency (D.I	277,500,000.00	8,898,383.77	84,812,383.77	30.6%	192,687,616.23
052101400100	Kano State Centre For Disease Control & Prevention	1,328,485,588.00	30,702,000.00	161,787,720.00	12.2%	1,166,697,868.00

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
053500000000	Ministry of Environment & Climate Change	1,855,244,058.00	52,124,800.00	1,114,481,003.38	60.1%	740,763,054.62
053500100100	Ministry of Environment & Climate Change	340,319,058.00	-	772,091,403.38	226.9%	- 431,772,345.38
053500200100	Refuse Management & Sanitation Board (REMASAB)	1,428,485,000.00	46,000,000.00	332,240,000.00	23.3%	1,096,245,000.00
053500300100	Kano State Afforestation Project (KNAP)	14,170,000.00	3,000,000.00	3,900,000.00	27.5%	10,270,000.00
053500500100	Kano State Sustainable Projects	28,720,000.00	1,500,000.00	3,000,000.00	10.4%	25,720,000.00
053500600100	Kano Water Shed and Climate Change Management Agency	43,550,000.00	1,624,800.00	3,249,600.00	7.5%	40,300,400.00
055100000000	Ministry for Local Government	292,854,000.00	1,500,000.00	3,000,000.00	1.0%	289,854,000.00
055100100100	Ministry for Local Government	75,504,000.00	1,500,000.00	3,000,000.00	4.0%	72,504,000.00
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
055400000000	Ministry of Humanitarian & Poverty Alleviation	468,800,000.00	80,329,000.00	135,979,000.00	29.0%	332,821,000.00
055400100100	Ministry of Humanitarian & Poverty Alleviation	374,800,000.00	16,906,000.00	22,906,000.00	6.1%	351,894,000.00
055400200100	Social Protection Agency	94,000,000.00	63,423,000.00	113,073,000.00	120.3%	- 19,073,000.00

Table 7: Capital Expenditure by Administrative Classification

Kano State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,048,111,244,596.98	123,891,314,939.99	391,639,561,058.45	37.4%	656,471,683,538.53
010000000000	ADMINISTRATION SECTOR	62,179,019,398.68	4,638,010,457.50	14,383,401,665.74	23.1%	47,795,617,732.94
011100000000	Government House	38,589,444,014.22	19,197,957.50	6,397,622,376.92	16.6%	32,191,821,637.30
011100100100	Government House	32,000,000,000.00	-	1,907,764,419.42	6.0%	30,092,235,580.58
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	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	19,197,957.50	19,197,957.50	104.3%	- 797,957.50
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
011200000000	House of Assembly	1,050,000,000.00	-	-	0.0%	1,050,000,000.00
011200300100	House of Assembly	1,050,000,000.00	-	-	0.0%	1,050,000,000.00
016100000000	Office of Secretary to State Government	4,930,000,000.00	4,618,812,500.00	6,561,417,500.00	133.1%	- 1,631,417,500.00
016100200100	Admin & General Services Directorate	4,930,000,000.00	4,618,812,500.00	6,561,417,500.00	133.1%	- 1,631,417,500.00
012300000000	Min. of Information & Internal Affairs	5,812,290,853.96	-	-	0.0%	5,812,290,853.96
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
012500000000	Office of the Head of Civil Service	42,500,000.00	-	-	0.0%	42,500,000.00
012501000100	Kano State Computer Centre	42,500,000.00	-	-	0.0%	42,500,000.00
014000000000	Office of the Auditor General	77,500,000.00	-	-	0.0%	77,500,000.00
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
014700000000	Civil Service Commission	155,000,000.00	-	-	0.0%	155,000,000.00
014700100100	Civil Service Commission	155,000,000.00	-	-	0.0%	155,000,000.00
014800000000	Kano State Ind. Elect. Comm.	70,000,000.00	-	-	0.0%	70,000,000.00
014800100100	Kano State Ind. Elect. Comm.	70,000,000.00	-	-	0.0%	70,000,000.00
017000000000	Ministry for Special Duties	2,470,000,000.00	-	-	0.0%	2,470,000,000.00
017000100100	Ministry for Special Duties	2,470,000,000.00	-	-	0.0%	2,470,000,000.00
017700000000	Ministry of Religious Affairs	5,671,784,530.50	-	1,270,597,141.95	22.4%	4,401,187,388.55
017700100100	Ministry of Religious Affairs	835,000,000.00	-	90,397,141.95	10.8%	744,602,858.05
017700200100	Kano State Zakat Commission	379,784,530.50	-	-	0.0%	379,784,530.50
017700300100	Kano State Hisbah Commission	1,968,000,000.00	-	1,180,200,000.00	60.0%	787,800,000.00
017700400100	Kano Sharia Commission	2,429,000,000.00	-	-	0.0%	2,429,000,000.00
017700500100	Kano State Agency for Evacuation & Repatriation of Street	60,000,000.00	-	-	0.0%	60,000,000.00
018000000000	Ministry of Public Procurement Project Monitoring	310,500,000.00	-	153,764,646.87	49.5%	156,735,353.13
018000100100	Ministry of Public Procurement Project Monitoring and Eval	310,500,000.00	-	153,764,646.87	49.5%	156,735,353.13
012400000000	Ministry of Internal Security & Special Services	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
012400100100	Ministry of Internal Security & Special Services	3,000,000,000.00	-	-	0.0%	3,000,000,000.00
020000000000	Economic Sector	543,749,606,173.98	63,006,900,057.05	190,494,147,439.44	35.0%	353,255,458,734.54
021500000000	Ministry of Agric. & Natural Resources	13,285,511,335.54	-	10,933,642,748.84	82.3%	2,351,868,586.70
021500100100	Ministry of Agric. & Natural Resources	7,806,150,020.34	-	9,433,642,748.84	120.8%	- 1,627,492,728.50
021511400100	KNARDA	3,479,361,315.20	-	1,500,000,000.00	43.1%	1,979,361,315.20
021511600100	KASCO	2,000,000,000.00	-	-	0.0%	2,000,000,000.00
026200000000	Ministry of Livestock	7,891,500,000.00	-	-	0.0%	7,891,500,000.00
026200100100	Ministry of Livestock	7,891,500,000.00	-	-	0.0%	7,891,500,000.00
022000000000	Ministry of Finance	17,341,199,963.44	7,322,870,540.09	12,918,354,267.73	74.5%	4,422,845,695.71
022000100100	Ministry of Finance	5,400,000,000.00	4,927,115,910.91	7,927,115,910.91	146.8%	- 2,527,115,910.91
022000700100	Office of the Accountant General	5,225,699,963.44	2,395,754,629.18	2,491,238,356.82	47.7%	2,734,461,606.62
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	-	2,500,000,000.00	64.3%	1,390,000,000.00

Kano State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
022200000000	Ministry of Commerce & Investment	11,310,965,821.71	-	-	0.0%	11,310,965,821.71
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
022800000000	Ministry for Science Technology & Innovation	9,132,539,211.43	-	199,700,000.00	2.2%	8,932,839,211.43
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	40.8%	289,278,990.00
023400000000	Ministry of Works	181,719,095,631.10	31,117,087,233.62	104,029,341,982.85	57.2%	77,689,753,648.25
023400100100	Ministry of Works	179,169,095,631.10	29,783,656,011.77	102,446,116,366.42	57.2%	76,722,979,264.68
023400400100	Kano State Road Maintenance Agency (KARMA)	1,850,000,000.00	1,333,431,221.85	1,583,225,616.43	85.6%	266,774,383.57
023403900100	Kano State Fire Service	700,000,000.00	-	-	0.0%	700,000,000.00
023600000000	Ministry of Tourism & Culture	1,110,200,000.00	50,208,060.41	50,208,060.41	4.5%	1,059,991,939.59
023600100100	Ministry of Tourism & Culture	329,000,000.00	-	-	0.0%	329,000,000.00
023600300100	History & Culture Bureau	721,200,000.00	50,208,060.41	50,208,060.41	7.0%	670,991,939.59
023605400100	Zoological & Wild Life Mgt. Agency	60,000,000.00	-	-	0.0%	60,000,000.00
023800000000	Ministry of Planning & Budget	23,611,838,112.84	-	3,882,400,000.00	16.4%	19,729,438,112.84
023800100100	Ministry of Planning & Budget	23,611,838,112.84	-	3,882,400,000.00	16.4%	19,729,438,112.84
025300000000	MINISTRY OF HOUSING DEVELOPMENT	77,991,327,597.00	-	2,331,252,281.86	3.0%	75,660,075,315.14
025300100100	Ministry of Housing Development	71,575,327,597.00	-	2,331,252,281.86	3.3%	69,244,075,315.14
025300200100	Housing Corporation	6,416,000,000.00	-	-	0.0%	6,416,000,000.00
025200000000	Ministry of Water Resources	28,439,951,225.00	-	3,214,477,117.49	11.3%	25,225,474,107.51
025200100100	Ministry of Water Resources	18,168,350,000.00	-	1,440,933,774.06	7.9%	16,727,416,225.94
025210100100	Kano State Water Board	8,931,601,225.00	-	1,773,543,343.43	19.9%	7,158,057,881.57
025210600100	WRECA	1,340,000,000.00	-	-	0.0%	1,340,000,000.00
026000000000	Ministry of Land and Physical Planning	82,693,218,239.19	24,510,983,867.98	41,584,897,047.46	50.3%	41,108,321,191.73
026000100100	Ministry of Land and Physical Planning	74,200,000,000.00	24,510,983,867.98	41,488,813,394.52	55.9%	32,711,186,605.48
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	-	96,083,652.94	1.6%	5,823,413,606.25
026005900100	Kano State Signage & Advertisement Agency (KASA)	470,000,000.00	-	-	0.0%	470,000,000.00
026300000000	Ministry of Rural & Community Development	31,127,861,248.77	2,803,043.79	4,142,022,727.53	13.3%	26,985,838,521.24
026300100100	Ministry of Rural & Community Development	17,274,745,057.92	2,803,043.79	4,108,664,664.61	23.8%	13,166,080,393.31
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	0.4%	8,186,041,937.08
026300700100	RUWASA	3,273,117,035.25	-	-	0.0%	3,273,117,035.25
022900000000	Ministry of Transport	9,718,900,000.00	-	2,854,375,100.00	29.4%	6,864,524,900.00
022900100100	Ministry of Transport	7,239,900,000.00	-	2,854,375,100.00	39.4%	4,385,524,900.00
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
023300000000	Ministry of Solid & Mineral Resources	3,952,500,000.00	-	-	0.0%	3,952,500,000.00
023300100100	Ministry of Solid & Mineral Resources	3,952,500,000.00	-	-	0.0%	3,952,500,000.00
023100000000	Ministry of Power and Renewable Energy	44,422,997,787.97	2,947,311.16	4,353,476,105.27	9.8%	40,069,521,682.70
023100100100	Ministry of Power and Renewable Energy	44,422,997,787.97	2,947,311.16	4,353,476,105.27	9.8%	40,069,521,682.70

Kano State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
030000000000	Law and Justice Sector	5,308,236,820.72	2,769,605.37	2,769,605.37	0.1%	5,305,467,215.35
031800000000	Judicial Service Commission	4,798,736,820.72	2,769,605.37	2,769,605.37	0.1%	4,795,967,215.35
031801100100	Judicial Service Commission	262,800,000.31	-	-	0.0%	262,800,000.31
031805100100	High Court of Justice	2,515,000,000.00	2,769,605.37	2,769,605.37	0.1%	2,512,230,394.63
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
032600000000	Ministry of Justice	509,500,000.00	-	-	0.0%	509,500,000.00
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
050000000000	Social Services Sector	436,874,382,203.61	56,243,634,820.07	186,759,242,347.91	42.7%	250,115,139,855.70
051300000000	Ministry of Youths and Sports	3,631,500,000.00	-	-	0.0%	3,631,500,000.00
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
051400000000	Ministry of Women Affairs Children & Disable	4,321,350,000.00	-	-	0.0%	4,321,350,000.00
051400100100	Ministry of Women Affairs Children & Disable	4,321,350,000.00	-	-	0.0%	4,321,350,000.00
051700000000	Ministry of Education	238,593,349,005.44	5,854,698,362.09	84,130,620,641.21	35.3%	154,462,728,364.23
051700100100	Ministry of Education	145,867,605,058.23	5,841,290,753.29	61,369,732,967.64	42.1%	84,497,872,090.59
051700300100	SUBEB	23,940,062,108.49	13,407,608.80	12,405,414,093.70	51.8%	11,534,648,014.79
051700400100	Kano State Educational Development Support	29,705,000,000.00	-	6,200,000,000.00	20.9%	23,505,000,000.00
051700800100	Kano State library Board	789,561,071.62	-	39,600,000.00	5.0%	749,961,071.62
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	-	1,350,573,961.56	15.4%	7,434,915,569.26
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	-	2,747,925,396.23	10.2%	24,166,779,706.91
051702700100	Kano State Islamic & Qur'anic School Board	1,006,396,622.10	-	17,374,222.00	1.7%	989,022,400.02
056900000000	Ministry for Higher Education	39,408,840,530.18	-	700,000,000.00	1.8%	38,708,840,530.18
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, K	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	-	700,000,000.00	17.3%	3,350,000,000.00
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 Studi	3,542,908,803.87	-	-	0.0%	3,542,908,803.87
052100000000	Ministry of Health	131,849,197,881.33	50,388,936,457.98	100,037,328,222.25	75.9%	31,811,869,659.08
052100100100	Ministry of Health	91,360,467,517.09	42,040,515,204.27	83,243,658,618.13	91.1%	8,116,808,898.96
052100300100	H.M.B. (HQ and Zones)	4,040,000,000.00	187,675,696.89	367,675,696.89	9.1%	3,672,324,303.11
052100300200	Muhammadu Abdullahi Wase Specialist Hospital (Zone 7 N	1,673,806,488.95	-	-	0.0%	1,673,806,488.95
052104000100	School of Health Technology Kano	1,069,355,871.00	100,000,000.00	200,000,000.00	18.7%	869,355,871.00
052100500100	Primary Health Care Mgt. Board (PHCMB)	12,901,240,748.29	4,992,730,196.78	9,985,460,393.56	77.4%	2,915,780,354.73
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 AGE	7,364,500,000.00	2,607,399,943.88	5,214,799,887.76	70.8%	2,149,700,112.24
052100900100	KHETFUND	7,200,594,170.00	221,573,672.41	547,650,138.41	7.6%	6,652,944,031.59
052101100100	Private Health Institutions Management Agency	404,000,000.00	40,000,000.00	80,000,000.00	19.8%	324,000,000.00
052101300100	Drugs Management & Consumable Supply Agency (D.M.A	2,780,227,896.00	126,102,396.75	252,204,793.50	9.1%	2,528,023,102.50
052101400100	Kano State Centre For Disease Control & Prevention	1,766,123,270.00	72,939,347.00	145,878,694.00	8.3%	1,620,244,576.00

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
05350000000	Ministry of Environment & Climate Change	15,004,044,786.66	-	1,866,293,484.45	12.4%	13,137,751,302.21
053500100100	Ministry of Environment & Climate Change	7,239,764,786.66	-	1,789,033,568.85	24.7%	5,450,731,217.81
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	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 Agency	2,690,000,000.00	-	-	0.0%	2,690,000,000.00
05510000000	Ministry for Local Government	611,500,000.00	-	25,000,000.00	4.1%	586,500,000.00
055100100100	Ministry for Local Government	436,000,000.00	-	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
05540000000	Ministry of Humanitarian & Poverty Alleviation	3,454,600,000.00	-	-	0.0%	3,454,600,000.00
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 Q3 - Other Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	38,994,330,134.87	9,453,039,913.75	22,974,401,922.72	58.9%	16,019,928,212.15
010000000000	ADMINISTRATION SECTOR	10,880,990,370.15	2,071,542,682.69	4,532,014,228.21	41.7%	6,348,976,141.94
011100000000	Government House	5,603,666,327.23	2,068,542,682.69	3,970,726,588.21	70.9%	1,632,939,739.02
011100100100	Government House	2,000,000,000.00	21,975,000.00	101,115,000.00	5.1%	1,898,885,000.00
011103700100	Pilgrim Welfare Board	3,203,666,327.23	2,046,567,682.69	3,869,611,588.21	120.8%	- 665,945,260.98
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
011200000000	House of Assembly	76,324,042.92	-	-	0.0%	76,324,042.92
011200300100	House of Assembly	76,324,042.92	-	-	0.0%	76,324,042.92
016100000000	Office of Secretary to State Government	1,000,000,000.00	-	555,287,640.00	55.5%	444,712,360.00
016100200100	Admin & General Services Directorate	800,000,000.00	-	555,287,640.00	69.4%	244,712,360.00
016100300100	Research Evaluation & Political Affairs Directorate	200,000,000.00	-	-	0.0%	200,000,000.00
012500000000	Office of the Head of Civil Service	4,000,000,000.00	3,000,000.00	6,000,000.00	0.2%	3,994,000,000.00
012500800100	Pension Fund Trustees	4,000,000,000.00	3,000,000.00	6,000,000.00	0.2%	3,994,000,000.00
017700000000	Ministry of Religious Affairs	200,000,000.00	-	-	0.0%	200,000,000.00
017700100100	Ministry of Religious Affairs	200,000,000.00	-	-	0.0%	200,000,000.00
018000000000	Ministry of Public Procurement Project Monitoring and Evaluation	1,000,000.00	-	-	0.0%	1,000,000.00
018000100100	Ministry of Public Procurement Project Monitoring and Evaluation	1,000,000.00	-	-	0.0%	1,000,000.00
020000000000	Economic Sector	27,278,339,764.72	7,375,497,231.06	18,436,387,694.51	67.6%	8,841,952,070.21
022000000000	Ministry of Finance	23,769,618,000.00	7,375,497,231.06	17,232,007,694.51	72.5%	6,537,610,305.49
022000700100	Office of the Accountant General	23,769,618,000.00	7,375,497,231.06	17,232,007,694.51	72.5%	6,537,610,305.49
023800000000	Ministry of Planning & Budget	3,508,321,764.72	-	1,204,380,000.00	34.3%	2,303,941,764.72
023800100100	Ministry of Planning & Budget	3,508,321,764.72	-	1,204,380,000.00	34.3%	2,303,941,764.72
025200000000	Ministry of Water Resources	400,000.00	-	-	0.0%	400,000.00
025210100100	Kano State Water Board	400,000.00	-	-	0.0%	400,000.00
030000000000	Law and Justice Sector	820,000,000.00	-	-	0.0%	820,000,000.00
031800000000	Judicial Service Commission	820,000,000.00	-	-	0.0%	820,000,000.00
031805300100	Sharia Court of Appeal	820,000,000.00	-	-	0.0%	820,000,000.00
050000000000	Social Services Sector	15,000,000.00	6,000,000.00	6,000,000.00	40.0%	9,000,000.00
055400000000	Ministry of Humanitarian & Poverty Alleviation	15,000,000.00	6,000,000.00	6,000,000.00	40.0%	9,000,000.00
055400100100	Ministry of Humanitarian & Poverty Alleviation	15,000,000.00	6,000,000.00	6,000,000.00	40.0%	9,000,000.00

2.D Expenditure by Economic Classification

Table 9: Total Expenditure by Economic Classification

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,477,829,666,130.71	195,999,389,151.01	597,059,862,358.99	40.4%	880,769,803,771.72
2	EXPENDITURES	1,477,829,666,130.71	195,999,389,151.01	597,059,862,358.99	40.4%	880,769,803,771.72
21	PERSONNEL COST	195,041,577,214.60	29,655,920,663.30	110,439,948,274.19	56.6%	84,601,628,940.40
2101	SALARY	104,177,021,145.89	22,104,211,568.83	75,659,805,332.92	72.6%	28,517,215,812.97
210101	SALARIES AND WAGES	104,177,021,145.89	22,104,211,568.83	75,659,805,332.92	72.6%	28,517,215,812.97
21010101	SALARY	90,388,773,145.89	21,208,022,570.47	70,620,070,799.72	78.1%	19,768,702,346.17
21010103	CONSOLIDATED REVENUE FUND CHARGE- SALARIES	13,065,358,000.00	771,264,948.09	4,663,312,793.95	35.7%	8,402,045,206.05
21010104	CLEARANCE OF SALARY ARREARS	722,890,000.00	124,924,050.27	376,421,739.25	52.1%	346,468,260.75
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	90,202,958,068.71	7,363,834,427.89	34,216,967,132.36	37.9%	55,985,990,936.35
210201	ALLOWANCES	70,965,020,941.75	4,401,582,219.27	22,651,206,443.65	31.9%	48,313,814,498.11
21020106	RESPONSIBILITY ALLOWANCE	13,001,754,950.00	2,403,426,496.52	9,171,058,184.81	70.5%	3,830,696,765.19
21020107	ENTERTAINMENT ALLOWANCE	4,970,525,900.00	265,104,548.12	943,522,030.76	19.0%	4,027,003,869.24
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	1,418,535.43	2,866,447.13	0.8%	366,505,552.87
21020114	MEDICAL ALLOWANCE	13,682,532,134.61	1,394,949,522.91	7,423,869,003.92	54.3%	6,258,663,130.69
21020115	RURAL POSTING ALLOWANCE	1,447,596,476.92	9,684,418.65	10,466,794.56	0.7%	1,437,129,682.36
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	18,099,132,380.25	191,664,447.08	4,904,513,937.54	27.1%	13,194,618,442.70
21020117	EXAMS ALLOWANCE	2,197,662,107.69	67,266,881.95	76,065,960.88	3.5%	2,121,596,146.80
21020118	TEACHING INDUCEMENT	1,575,573,130.76	-	-	0.0%	1,575,573,130.76
21020119	SHIFTING ALLOWANCE	2,433,471,450.00	12,340,925.00	12,340,925.00	0.5%	2,421,130,525.00
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	12,340,925.00	12,340,925.00	0.7%	1,879,654,901.92
21020128	OTHER ALLOWANCES	8,419,550,003.84	43,385,518.60	94,162,234.05	1.1%	8,325,387,769.80
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
210202	SOCIAL CONTRIBUTIONS	19,237,937,126.95	2,962,252,208.61	11,565,760,688.71	60.1%	7,672,176,438.25
21020202	CONTRIBUTORY PENSION	19,237,937,126.95	2,962,252,208.61	11,565,760,688.71	60.1%	7,672,176,438.25
2103	SOCIAL BENEFITS	661,598,000.00	187,874,666.58	563,175,808.92	85.1%	98,422,191.08
210301	SOCIAL BENEFITS	661,598,000.00	187,874,666.58	563,175,808.92	85.1%	98,422,191.08
21030102	PENSION	661,598,000.00	187,874,666.58	563,175,808.92	85.1%	98,422,191.08
22	OTHER RECURRENT COSTS	234,676,844,319.13	42,452,153,547.72	94,980,353,026.34	40.5%	139,696,491,292.79
2202	OVERHEAD COST	195,682,514,184.26	32,999,113,633.97	72,005,951,103.62	36.8%	123,676,563,080.64
220201	TRAVEL & TRANSPORT - GENERAL	17,128,534,508.94	4,910,628,200.56	12,034,765,021.90	70.3%	5,093,769,487.04
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	5,311,697,248.98	860,640,304.55	1,762,011,852.68	33.2%	3,549,685,396.30
22020102	LOCAL TRAVEL & TRANSPORT: OTHERS	3,967,068,015.85	1,503,378,783.01	4,900,351,638.81	123.5%	- 933,283,622.96
22020103	INTERNATIONAL TRAVEL & TRANSPORT: TRAINING	3,983,604,909.00	1,043,259,604.00	1,454,240,793.41	36.5%	2,529,364,115.59
22020104	INTERNATIONAL TRAVEL & TRANSPORT: OTHERS	3,866,164,335.12	1,503,349,509.00	3,918,160,737.00	101.3%	- 51,996,401.88
220202	UTILITIES - GENERAL	3,804,676,505.56	506,453,261.94	789,898,234.63	20.8%	3,014,778,270.93
22020201	ELECTRICITY CHARGES	2,072,163,890.24	431,499,111.77	562,929,178.28	27.2%	1,509,234,711.96
22020202	TELEPHONE CHARGES	229,719,694.50	2,730,502.00	16,704,899.92	7.3%	213,014,794.58
22020203	INTERNET ACCESS CHARGES	651,766,992.02	7,348,167.28	78,106,112.26	12.0%	573,660,879.76
22020204	SATELLITE BROADCASTING ACCESS CHARGES	85,409,977.60	924,660.00	2,113,160.00	2.5%	83,296,817.60
22020205	WATER RATES	126,352,306.01	8,132,412.50	16,940,262.50	13.4%	109,412,043.51
22020206	SEWERAGE CHARGES	50,546,862.36	1,749,943.09	4,119,943.09	8.2%	46,426,919.27
22020207	LEASED COMMUNICATION LINES(S)	3,220,000.00	-	-	0.0%	3,220,000.00
22020208	SOFTWARE CHARGES/ LICENSE RENEWAL	84,800,000.00	550,000.00	550,000.00	0.6%	84,250,000.00
22020209	OTHER UTILITIES	500,696,782.83	53,518,465.30	108,434,678.58	21.7%	392,262,104.25

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220203	MATERIALS & SUPPLIES - GENERAL	50,744,743,073.85	4,489,422,834.22	10,594,785,828.60	20.9%	40,149,957,245.25
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	1,857,201,813.94	139,350,711.25	471,251,095.17	25.4%	1,385,950,718.77
22020302	BOOKS	811,984,449.06	16,320,350.00	110,256,078.26	13.6%	701,728,370.80
22020303	NEWSPAPERS	27,739,596.94	500,000.00	1,741,508.00	6.3%	25,998,088.94
22020304	MAGAZINES & PERIODICALS	126,105,723.00	-	98,500.00	0.1%	126,007,223.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	790,019,131.12	139,615,583.76	259,920,527.85	32.9%	530,098,603.27
22020306	PRINTING OF SECURITY DOCUMENTS	904,092,500.10	71,410,550.00	102,116,550.00	11.3%	801,975,950.10
22020307	DRUGS/LABORATORY/MEDICAL SUPPLIES	9,907,253,343.20	902,448,928.58	2,774,875,431.56	28.0%	7,132,377,911.64
22020308	FIELD & CAMPING MATERIALS SUPPLIES	174,756,600.00	2,764,960.00	275,312,684.70	157.5%	- 100,556,084.70
22020309	UNIFORMS & OTHER CLOTHING	424,185,898.07	4,435,600.00	109,491,870.42	25.8%	314,694,027.65
22020310	TEACHING AIDS / INSTRUCTION MATERIALS	8,690,145,323.51	37,320,000.00	94,053,674.00	1.1%	8,596,091,649.51
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	11,866,161,181.87	343,106,400.00	537,856,200.00	4.5%	11,328,304,981.87
22020312	SANITARY MATERIALS	67,439,367.21	275,000.00	5,592,750.00	8.3%	61,846,617.21
22020313	WATER TREATMENT CHEMICALS	1,500,610,000.00	2,344,186,046.51	4,474,540,021.51	298.2%	- 2,973,930,021.51
22020314	EXAMINATION MATERIALS	11,609,649,585.82	20,800,982.00	874,607,676.00	7.5%	10,735,041,909.82
22020316	OTHER MATERIALS AND SUPPLY	1,987,398,560.00	466,887,722.12	503,071,261.13	25.3%	1,484,327,298.87
220204	MAINTENANCE SERVICES - GENERAL	6,223,136,049.31	1,082,777,195.32	2,461,035,081.27	39.5%	3,762,100,968.04
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQ	1,989,659,204.13	197,515,507.33	473,360,341.85	23.8%	1,516,298,862.28
22020402	MAINTENANCE OF OFFICE FURNITURE	513,197,503.38	22,858,975.00	142,723,664.77	27.8%	370,473,838.61
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL	1,069,024,534.60	99,703,392.00	649,837,165.03	60.8%	419,187,369.57
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	474,455,939.55	3,444,800.00	26,915,450.00	5.7%	447,540,489.55
22020405	MAINTENANCE OF PLANTS/GENERATORS	554,149,357.69	5,355,055.00	311,780,830.87	56.3%	242,368,526.82
22020406	OTHER MAINTENANCE SERVICES	929,875,513.61	53,958,100.00	124,513,542.75	13.4%	805,361,970.86
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	699,941,365.99	731,904,086.00	111.2%	- 73,513,089.65
220205	TRAINING - GENERAL	10,723,462,675.61	1,182,885,387.99	2,198,116,996.15	20.5%	8,525,345,679.46
22020501	LOCAL TRAINING	7,699,888,820.61	1,161,638,532.99	1,941,470,891.15	25.2%	5,758,417,929.46
22020502	INTERNATIONAL TRAINING	3,023,573,855.00	21,246,855.00	256,646,105.00	8.5%	2,766,927,750.00
220206	OTHER SERVICES - GENERAL	25,465,809,003.89	3,734,049,290.00	9,140,157,698.44	35.9%	16,325,651,305.45
22020601	SECURITY SERVICES	1,750,479,958.38	706,924,490.00	1,158,222,115.00	66.2%	592,257,843.38
22020602	OFFICE RENT	161,297,000.00	-	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	2,974,338,800.00	7,890,959,933.44	34.0%	15,333,790,066.56
22020605	CLEANING & FUMIGATION SERVICES	274,421,312.50	52,786,000.00	88,455,650.00	32.2%	185,965,662.50
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	10,772,906,445.37	293,272,463.31	4,460,357,595.80	41.4%	6,312,548,849.57
22020701	FINANCIAL CONSULTING	1,660,440,986.33	6,870,000.00	251,531,807.35	15.1%	1,408,909,178.98
22020702	INFORMATION TECHNOLOGY CONSULTING	644,434,629.39	175,220,113.31	281,107,616.07	43.6%	363,327,013.32
22020703	LEGAL SERVICES	994,400,979.53	-	881,003,903.38	88.6%	113,397,076.15
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	4,802,350.00	103,019,852.00	101.6%	- 1,655,852.00
22020709	AUDIT CONSULTANCY	158,389,658.45	2,420,000.00	5,350,000.00	3.4%	153,039,658.45
22020710	RESEARCH AND DOCUMENTATION	332,634,000.00	-	35,178,779.00	10.6%	297,455,221.00
22020711	SUPERVISION AND MANAGEMENT	2,512,991,543.94	103,960,000.00	2,080,192,406.80	82.8%	432,799,137.14
22020712	OTHER FINANCIAL CONSULTING	3,897,649,800.00	-	822,973,231.20	21.1%	3,074,676,568.80
22020713	TECHNICAL CONSULTANCY SERVICES	300,000,000.00	-	-	0.0%	300,000,000.00
220208	FUEL & LUBRICANTS - GENERAL	6,947,327,865.66	1,774,135,395.07	4,934,052,507.08	71.0%	2,013,275,358.58
22020801	MOTOR VEHICLE FUEL COST	2,489,592,142.88	28,385,920.00	396,660,597.31	15.9%	2,092,931,545.57
22020802	OTHER TRANSPORT EQUIPMENT FUEL COST	428,652,061.57	2,530,000.00	21,850,300.00	5.1%	406,801,761.57
22020803	PLANT / GENERATOR FUEL COST	3,990,083,661.21	1,743,019,475.07	4,364,051,609.77	109.4%	- 373,967,948.56
22020806	COOKING GAS/FUEL COST	39,000,000.00	200,000.00	151,490,000.00	388.4%	- 112,490,000.00
220209	FINANCIAL CHARGES - GENERAL	276,631,155.29	0.52	3,861,495.95	1.4%	272,769,659.34
22020901	BANK CHARGES (OTHER THAN INTEREST)	205,677,461.09	0.52	3,861,495.95	1.9%	201,815,965.14
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 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
220210	MISCELLANEOUS EXPENSES GENERAL	63,595,286,900.78	15,025,489,605.04	25,388,920,643.80	39.9%	38,206,366,256.98
22021001	REFRESHMENT & MEALS	1,541,237,022.98	1,309,402,220.00	1,425,935,283.94	92.5%	115,301,739.04
22021002	HONORARIUM & SITTING ALLOWANCE	2,574,784,429.79	291,191,700.00	1,503,364,912.00	58.4%	1,071,419,517.79
22021003	PUBLICITY & ADVERTISEMENTS	4,157,879,289.43	1,378,853,302.09	2,864,157,783.69	68.9%	1,293,721,505.74
22021004	MEDICAL EXPENSES-LOCAL	589,179,600.96	616,777,764.00	681,394,555.40	115.7%	- 92,214,954.44
22021006	POSTAGES & COURIER SERVICES	91,557,120.25	580,000.00	6,878,500.00	7.5%	84,678,620.25
22021007	WELFARE PACKAGES	4,030,675,391.15	3,016,933,453.99	3,918,877,236.88	97.2%	111,798,154.27
22021008	SUBSCRIPTION TO PROFESSIONAL BODIES	402,946,402.36	42,347,000.00	60,541,883.00	15.0%	342,404,519.36
22021009	SPORTING ACTIVITIES	2,254,320,960.08	54,193,000.00	71,553,080.00	3.2%	2,182,767,880.08
22021010	DIRECT TEACHING & LABORATORY COST	129,904,355.47	-	49,300,200.00	38.0%	80,604,155.47
22021011	OTHER MISCELLANEOUS	13,082,184,327.83	1,765,103,789.96	5,565,361,182.35	42.5%	7,516,823,145.48
22021019	MEDICAL EXPENSES-INTERNATIONAL	1,926,600,000.00	606,617,388.00	646,917,388.00	33.6%	1,279,682,612.00
22021020	PAYMENT FOR FOREIGN SCHOLARSHIP SCHEME	26,230,000,000.00	-	162,951,000.00	0.6%	26,067,049,000.00
22021021	SPECIAL DAYS/CELEBRATIONS	2,325,377,000.00	284,860,000.00	580,890,915.00	25.0%	1,744,486,085.00
22021022	HOSPITALITY EXPENSES	3,192,983,330.50	5,526,419,137.00	7,303,162,086.04	228.7%	- 4,110,178,755.54
22021023	FINAL ACCOUNT PRODUCTION	214,078,835.00	-	161,108,787.50	75.3%	52,970,047.50
22021024	BUDGET FORMULATION LOGISTICS	771,078,835.00	132,210,850.00	382,475,850.00	49.6%	388,602,985.00
22021029	SYSTEMATIC LAND TITLING COST	500,000.00	-	-	0.0%	500,000.00
22021034	PRODUCTION OF AUDITED FINANCIAL STATEMENT	80,000,000.00	-	4,050,000.00	5.1%	75,950,000.00
2203	LOANS AND ADVANCES	1,446,724,042.92	277,306,250.00	277,306,250.00	19.2%	1,169,417,792.92
220301	STAFF LOANS & ADVANCES	1,446,724,042.92	277,306,250.00	277,306,250.00	19.2%	1,169,417,792.92
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	277,306,250.00	277,306,250.00	20.8%	1,053,243,466.00
22030107	FURNISHING ADVANCES	10,000,000.00	-	-	0.0%	10,000,000.00
2204	GRANTS AND CONTRIBUTIONS GENERAL	7,781,435,764.72	21,975,000.00	2,195,752,640.00	28.2%	5,585,683,124.72
220401	LOCAL GRANTS AND CONTRIBUTIONS	7,781,435,764.72	21,975,000.00	2,195,752,640.00	28.2%	5,585,683,124.72
22040103	GRANT TO LOCAL GOVERNMENTS -CURRENT	800,000,000.00	-	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 - CUR	3,480,435,764.72	-	1,204,380,000.00	34.6%	2,276,055,764.72
22040106	GRANT TO GOVERNMENT OWNED COMPANIES - CAPIT	201,000,000.00	-	-	0.0%	201,000,000.00
22040109	GRANTS TO COMMUNITIES/NGOs	3,000,000,000.00	21,975,000.00	656,402,640.00	21.9%	2,343,597,360.00
2205	SUBSIDIES GENERAL	3,231,552,327.23	2,046,567,682.69	3,869,611,588.21	119.7%	- 638,059,260.98
220501	SUBSIDY TO PUBLIC/PUBLIC INSTITUTIONS	3,231,552,327.23	2,046,567,682.69	3,869,611,588.21	119.7%	- 638,059,260.98
22050101	SUBSIDY TO GOVERNMENT OWNED COMPANIES	3,231,552,327.23	2,046,567,682.69	3,869,611,588.21	119.7%	- 638,059,260.98
2206	PUBLIC DEBT CHARGES	22,519,618,000.00	7,098,190,981.06	16,619,731,444.51	73.8%	5,899,886,555.49
220601	FOREIGN INTEREST / DISCOUNT	3,000,000,000.00	1,268,795,161.57	2,612,609,188.06	87.1%	387,390,811.94
22060102	FOREIGN INTEREST /DISCOUNT - LONG TERM BORR	3,000,000,000.00	1,268,795,161.57	2,612,609,188.06	87.1%	387,390,811.94
220602	DOMESTIC INTEREST / DISCOUNT	2,000,000,000.00	488,276,946.67	1,603,448,569.67	80.2%	396,551,430.33
22060202	DOMESTIC INTEREST /DISCOUNT - LONG TERM BOR	2,000,000,000.00	488,276,946.67	1,603,448,569.67	80.2%	396,551,430.33
220603	FOREIGN PRINCIPAL	4,006,462,000.00	4,193,440,769.49	8,634,823,189.57	215.5%	- 4,628,361,189.57
22060302	FOREIGN PRINCIPLE - LONG TERM BORROWINGS	4,006,462,000.00	4,193,440,769.49	8,634,823,189.57	215.5%	- 4,628,361,189.57
220604	DOMESTIC PRINCIPAL	13,513,156,000.00	1,147,678,103.33	3,768,850,497.21	27.9%	9,744,305,502.79
22060402	DOMESTIC PRINCIPLE - LONG TERM BORROWINGS	13,513,156,000.00	1,147,678,103.33	3,768,850,497.21	27.9%	9,744,305,502.79
2208	TRANSFERS-PAYMENT TO INDIVIDUALS	4,015,000,000.00	9,000,000.00	12,000,000.00	0.3%	4,003,000,000.00
220801	TRANSFERS-PAYMENT TO INDIVIDUALS	4,015,000,000.00	9,000,000.00	12,000,000.00	0.3%	4,003,000,000.00
22080102	TRANSFERS-PAYMENT TO AGED/VULNERABLE GROUP	4,000,000,000.00	3,000,000.00	6,000,000.00	0.2%	3,994,000,000.00
22080104	Social Investment Programme	15,000,000.00	6,000,000.00	6,000,000.00	40.0%	9,000,000.00

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23	CAPITAL EXPENDITURE	1,048,111,244,596.98	123,891,314,939.99	391,639,561,058.45	37.4%	656,471,683,538.53
2301	FIXED ASSETS PURCHASED	121,328,354,926.98	20,851,009,351.58	67,264,421,241.47	55.4%	54,063,933,685.51
230101	PURCHASE OF FIXED ASSETS - GENERAL	121,328,354,926.98	20,851,009,351.58	67,264,421,241.47	55.4%	54,063,933,685.51
23010101	PURCHASE / ACQUISITION OF LAND	7,516,000,466.71	13,354,984,759.96	25,694,184,689.35	341.9%	- 18,178,184,222.64
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	554,601,596.96	-	-	0.0%	554,601,596.96
23010104	PURCHASE MOTOR CYCLES	1,394,500,000.00	1,102,125,000.00	2,349,103,000.00	168.5%	- 954,603,000.00
23010105	PURCHASE OF MOTOR VEHICLES	14,928,312,549.22	3,960,036,400.00	5,549,490,300.00	37.2%	9,378,822,249.22
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	40,000,000.00	2,034,375,100.00	67.9%	960,824,900.00
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	113,182,303.63	2,117,589,108.10	19.4%	8,777,653,773.19
23010113	PURCHASE OF COMPUTERS	11,532,892,366.44	-	1,656,789,000.00	14.4%	9,876,103,366.44
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	-	1,180,200,000.00	88.7%	150,800,000.00
23010122	PURCHASE OF HEALTH / MEDICAL EQUIPMENT	33,608,162,363.95	2,194,333,932.19	18,400,086,459.69	54.7%	15,208,075,904.26
23010123	PURCHASE OF FIRE FIGHTING EQUIPMENT	1,009,856,000.00	72,939,347.00	145,878,694.00	14.4%	863,977,306.00
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMEN	14,032,853,156.89	13,407,608.80	3,381,110,403.45	24.1%	10,651,742,753.44
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	-	4,266,000,000.00	104.2%	- 170,776,049.93
23010128	PURCHASE OF SECURITY EQUIPMENT	2,714,236,950.00	-	389,614,486.88	14.4%	2,324,622,463.12
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	-	100,000,000.00	16.3%	515,000,000.00
23010140	PURCHASE OF HOSPITAL FURNITURES	-	-	-	-	-
23010199	PURCHASE OF OTHER FIXED ASSETS	3,129,911,476.72	-	-	0.0%	3,129,911,476.72
2302	CONSTRUCTION / PROVISION	606,334,523,576.85	56,552,754,892.69	198,657,697,858.49	32.8%	407,676,825,718.36
230201	CONSTRUCTION / PROVISION OF FIXED ASSET	606,334,523,576.85	56,552,754,892.69	198,657,697,858.49	32.8%	407,676,825,718.36
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	9,890,232,404.38	187,777,114.78	501,869,700.55	5.1%	9,388,362,703.83
23020102	CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS	7,211,572,022.11	-	331,252,281.86	4.6%	6,880,319,740.25
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	29,202,003,960.56	8,470,420,884.00	18,231,627,259.36	62.4%	10,970,376,701.20
23020104	CONSTRUCTION / PROVISION OF HOUSING	62,696,042,812.45	-	2,000,000,000.00	3.2%	60,696,042,812.45
23020105	CONSTRUCTION / PROVISION OF WATER FACILITIES	21,667,524,585.76	-	2,390,300,774.06	11.0%	19,277,223,811.70
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	29,424,472,630.03	2,904,710,999.90	18,841,864,288.23	64.0%	10,582,608,341.80
23020107	CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS	138,595,922,439.79	5,841,290,753.29	45,750,023,127.77	33.0%	92,845,899,312.02
23020110	CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS	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 FACILITIES	80,500,000.00	-	-	0.0%	80,500,000.00
23020113	CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES	1,110,500,000.00	-	-	0.0%	1,110,500,000.00
23020114	CONSTRUCTION / PROVISION OF ROADS/CULVERTS	160,137,737,789.06	24,845,728,920.91	83,139,725,863.26	51.9%	76,998,011,925.80
23020116	CONSTRUCTION / PROVISION OF WATERWAYS	550,000,534.00	-	-	0.0%	550,000,534.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	11,634,492,257.90	529,750,369.17	1,491,032,054.18	12.8%	10,143,460,203.72
23020119	CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES	55,489,626,883.64	8,763,504,851.80	8,763,504,851.80	15.8%	46,726,122,031.84
23020122	CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAY	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	67.4%	1,560,960,537.04

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
23020124	CONSTRUCTION OF MARKETS/PARKS	10,426,992,955.68	-	-	0.0%	10,426,992,955.68
23020125	CONSTRUCTION OF POWER GENERATING PLANTS	9,661,250,230.61	2,947,311.16	2,947,311.16	0.0%	9,658,302,919.45
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	9,060,850,077.19	-	1,100,000,000.00	12.1%	7,960,850,077.19
23020128	OTHER CONSTRUCTION	39,848,113,146.06	5,006,623,687.68	12,875,120,045.80	32.3%	26,972,993,100.26
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	0.3%	1,326,437,252.90
2303	REHABILITATION / REPAIRS	121,507,847,163.24	12,105,775,685.59	46,956,051,457.56	38.6%	74,551,795,705.69
230301	REHABILITATION / REPAIRS OF FIXED ASSETS	121,507,847,163.24	12,105,775,685.59	46,956,051,457.56	38.6%	74,551,795,705.69
23030101	REHABILITATION / REPAIRS OF RESIDENTIAL BUILDINGS	396,084,274.53	3,217,439.39	73,800,211.09	18.6%	322,284,063.44
23030102	REHABILITATION / REPAIRS - ELECTRICITY	10,442,091,011.48	-	500,000,000.00	4.8%	9,942,091,011.48
23030103	REHABILITATION / REPAIRS - HOUSING	1,964,748,029.86	-	1,872,670,821.10	95.3%	92,077,208.77
23030104	REHABILITATION / REPAIRS - WATER FACILITIES	6,421,781,225.00	-	1,773,543,343.43	27.6%	4,648,237,881.57
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	21,249,878,308.29	8,506,596,377.28	15,639,488,865.54	73.6%	5,610,389,442.75
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	30,484,253,870.89	56,000,000.00	10,684,909,680.16	35.1%	19,799,344,190.73
23030109	REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS	200,000,000.00	-	241,302,554.21	120.7%	- 41,302,554.21
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 FACILITIES	2,584,095,001.77	-	-	0.0%	2,584,095,001.77
23030113	REHABILITATION / REPAIRS - ROADS/CULVERTS	27,935,536,375.75	3,111,813,164.98	12,129,790,482.55	43.4%	15,805,745,893.20
23030118	REHABILITATION / REPAIRS - RECREATIONAL FACILITIES	633,000,000.00	15,199,077.11	15,199,077.11	2.4%	617,800,922.89
23030119	REHABILITATION / REPAIRS - AIR NAVIGATIONAL EQUIPMENT	88,063,009.68	-	-	0.0%	88,063,009.68
23030121	REHABILITATION / REPAIRS OF OFFICE BUILDINGS	10,099,891,035.87	103,283,626.83	3,315,617,280.42	32.8%	6,784,273,755.45
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 PLANTS	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	309,666,000.00	619,332,000.00	35.2%	1,141,283,233.53
23030128	OTHER REHABILITATION	1,961,117,565.00	-	90,397,141.95	4.6%	1,870,720,423.05
23030129	REHABILITATION OF MOSQUES	204,027,513.32	-	-	0.0%	204,027,513.32
2304	PRESERVATION OF THE ENVIRONMENT	7,875,049,524.63	-	885,238,565.29	11.2%	6,989,810,959.34
230401	PRESERVATION OF THE ENVIRONMENT - GENETIC RESOURCES	7,875,049,524.63	-	885,238,565.29	11.2%	6,989,810,959.34
23040101	TREE PLANTING	1,500,000,000.00	-	801,262,065.29	53.4%	698,737,934.71
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	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
2305	OTHER CAPITAL PROJECTS	191,065,469,405.28	34,381,775,010.13	77,876,151,935.65	40.8%	113,189,317,469.63
230501	ACQUISITION OF NON TANGIBLE ASSETS	191,065,469,405.28	34,381,775,010.13	77,876,151,935.65	40.8%	113,189,317,469.63
23050101	RESEARCH AND DEVELOPMENT	23,204,831,543.89	19,197,957.50	5,667,778,873.10	24.4%	17,537,052,670.79
23050102	COMPUTER SOFTWARE ACQUISITION	6,480,014,486.51	65,828,000.00	131,656,000.00	2.0%	6,348,358,486.51
23050103	MONITORING AND EVALUATION	6,165,713,271.12	58,250,550.00	1,232,574,100.00	20.0%	4,933,139,171.12
23050104	ANNIVERSARIES/CELEBRATIONS	3,236,467,101.73	-	-	0.0%	3,236,467,101.73
23050108	SPECIAL INTERVENTION FUND	28,456,331,945.20	-	7,093,104,533.96	24.9%	21,363,227,411.24
23050109	PROVISION OF HEALTH PROGRAMME / ACTIVITIES	7,000,000.00	-	-	0.0%	7,000,000.00
23050110	PROVISION OF EDUCATIONAL PROGRAMME / ACTIVITIES	24,748,496,175.08	-	9,551,802,104.57	38.6%	15,196,694,070.51
23050128	OTHER NON-TANGIBLE ASSETS	53,262,559,060.05	34,238,498,502.63	52,291,471,904.60	98.2%	971,087,155.45
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	-	1,907,764,419.42	15.9%	10,077,291,402.29

2.E Expenditure by Functional Classification

Table 10: Total Expenditure by Functional Classification

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,477,829,666,130.71	195,999,389,151.01	597,059,862,358.99	40.4%	880,769,803,771.72
701	GENERAL PUBLIC SERVICES	181,065,166,573.77	40,900,787,347.47	90,530,739,521.24	50.0%	90,534,427,052.54
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT	72,001,881,258.99	9,799,754,660.44	25,287,985,455.16	35.1%	46,713,895,803.83
70111	EXECUTIVE AND LEGISLATIVE ORGANS	54,057,854,443.15	3,973,032,575.54	14,537,205,991.28	26.9%	39,520,648,451.87
70112	FINANCIAL AND FISCAL AFFAIRS	17,944,026,815.84	5,826,722,084.90	10,750,779,463.88	59.9%	7,193,247,351.96
7013	GENERAL SERVICES	85,200,593,314.78	23,996,064,371.86	48,226,653,234.43	56.6%	36,973,940,080.35
70131	GENERAL PERSONNEL SERVICES	9,456,928,720.00	1,961,259,551.56	4,537,779,385.06	48.0%	4,919,149,334.94
70132	OVERALL PLANNING AND STATISTICAL SERVICES	19,214,987,080.56	200,612,808.78	2,635,099,139.83	13.7%	16,579,887,940.73
70133	OTHER GENERAL SERVICES	56,528,677,514.22	21,834,192,011.52	41,053,774,709.53	72.6%	15,474,902,804.69
7016	GENERAL PUBLIC SERVICES N.E.C.	243,074,000.00	6,777,334.11	61,399,387.14	25.3%	181,674,612.86
70161	GENERAL PUBLIC SERVICES N.E.C.	243,074,000.00	6,777,334.11	61,399,387.14	25.3%	181,674,612.86
7017	PUBLIC DEBT TRANSACTIONS	22,519,618,000.00	7,098,190,981.06	16,619,731,444.51	73.8%	5,899,886,555.49
70171	PUBLIC DEBT TRANSACTIONS	22,519,618,000.00	7,098,190,981.06	16,619,731,444.51	73.8%	5,899,886,555.49
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE	1,100,000,000.00	-	334,970,000.00	30.5%	765,030,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,100,000,000.00	-	334,970,000.00	30.5%	765,030,000.00
703	PUBLIC ORDER AND SAFETY	40,584,101,965.32	3,983,770,666.86	13,062,047,864.75	32.2%	27,522,054,100.57
7032	FIRE PROTECTION SERVICES	2,200,853,000.00	336,850,978.78	1,018,183,194.35	46.3%	1,182,669,805.65
70321	FIRE PROTECTION SERVICES	2,200,853,000.00	336,850,978.78	1,018,183,194.35	46.3%	1,182,669,805.65
7033	LAW COURTS	23,181,623,965.32	2,065,523,329.94	6,246,481,160.12	26.9%	16,935,142,805.20
70331	LAW COURTS	23,181,623,965.32	2,065,523,329.94	6,246,481,160.12	26.9%	16,935,142,805.20
7036	PUBLIC ORDER AND SAFETY N.E.C.	15,201,625,000.00	1,581,396,358.13	5,797,383,510.28	38.1%	9,404,241,489.72
70361	PUBLIC ORDER AND SAFETY N.E.C.	15,201,625,000.00	1,581,396,358.13	5,797,383,510.28	38.1%	9,404,241,489.72
704	ECONOMIC AFFAIRS	287,969,999,056.70	27,950,007,471.37	116,198,596,132.60	40.4%	171,771,402,924.10
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	18,483,260,435.92	2,514,726,140.13	5,340,629,036.18	28.9%	13,142,631,399.74
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	18,483,260,435.92	2,514,726,140.13	5,340,629,036.18	28.9%	13,142,631,399.74
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	24,520,145,736.58	1,324,596,944.60	13,683,995,307.12	55.8%	10,836,150,429.46
70421	AGRICULTURE	15,552,748,736.58	1,316,366,540.95	13,660,125,646.72	87.8%	1,892,623,089.86
70422	FORESTRY	8,967,397,000.00	8,230,403.65	23,869,660.40	0.3%	8,943,527,339.60
7043	FUEL AND ENERGY	49,281,231,670.30	35,227,321.57	4,837,618,574.13	9.8%	44,443,613,096.18
70434	OTHER FUELS	20,000,000.00	4,150,000.00	8,650,000.00	43.3%	11,350,000.00
70435	ELECTRICITY	49,261,231,670.30	31,077,321.57	4,828,968,574.13	9.8%	44,432,263,096.18
7044	MINING, MANUFACTURING, AND CONSTRUCTION	5,261,910,000.00	10,502,000.00	13,502,000.00	0.3%	5,248,408,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	4,386,000,000.00	10,502,000.00	12,602,000.00	0.3%	4,373,398,000.00
70442	MANUFACTURING	875,910,000.00	-	900,000.00	0.1%	875,010,000.00
7045	TRANSPORT	183,517,596,182.59	23,951,033,051.69	91,792,931,906.44	50.0%	91,724,664,276.15
70451	ROAD TRANSPORT	183,517,596,182.59	23,951,033,051.69	91,792,931,906.44	50.0%	91,724,664,276.15
7046	COMMUNICATION	1,690,830,000.00	16,878,500.00	44,729,220.00	2.6%	1,646,100,780.00
70461	COMMUNICATION	1,690,830,000.00	16,878,500.00	44,729,220.00	2.6%	1,646,100,780.00
7047	OTHER INDUSTRIES	4,484,061,821.71	81,288,513.38	207,258,449.73	4.6%	4,276,803,371.98
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	81,288,513.38	207,258,449.73	9.6%	1,951,847,550.27
7049	ECONOMIC AFFAIRS N.E.C	730,963,209.60	15,755,000.00	277,931,639.00	38.0%	453,031,570.60
70491	ECONOMIC AFFAIRS N.E.C.	730,963,209.60	15,755,000.00	277,931,639.00	38.0%	453,031,570.60
705	ENVIRONMENTAL PROTECTION	19,548,088,204.66	299,827,962.69	4,658,316,342.03	23.8%	14,889,771,862.63
7051	WASTE MANAGEMENT	5,167,115,000.00	91,565,395.50	465,239,272.22	9.0%	4,701,875,727.78
70511	WASTE MANAGEMENT	5,167,115,000.00	91,565,395.50	465,239,272.22	9.0%	4,701,875,727.78
7052	WASTE WATER MANAGEMENT	1,401,900,000.00	-	949,367,000.00	67.7%	452,533,000.00
70521	WASTE WATER MANAGEMENT	1,401,900,000.00	-	949,367,000.00	67.7%	452,533,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	615,000,000.00	-	77,259,915.60	12.6%	537,740,084.40
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	615,000,000.00	-	77,259,915.60	12.6%	537,740,084.40
7056	ENVIRONMENTAL PROTECTION N.E.C.	12,364,073,204.66	208,262,567.20	3,166,450,154.21	25.6%	9,197,623,050.45
70561	ENVIRONMENTAL PROTECTION N.E.C.	12,364,073,204.66	208,262,567.20	3,166,450,154.21	25.6%	9,197,623,050.45
706	HOUSING AND COMMUNITY AMMENITIES	226,659,630,761.04	36,753,958,451.05	74,797,123,189.85	33.0%	151,862,507,571.19
7061	HOUSING DEVELOPMENT	160,782,565,070.80	24,686,615,011.79	44,930,748,677.36	27.9%	115,851,816,393.44
70611	HOUSING DEVELOPMENT	160,782,565,070.80	24,686,615,011.79	44,930,748,677.36	27.9%	115,851,816,393.44
7062	COMMUNITY DEVELOPMENT	27,292,867,567.11	1,660,047,384.92	8,355,466,999.56	30.6%	18,937,400,567.54
70621	COMMUNITY DEVELOPMENT	27,292,867,567.11	1,660,047,384.92	8,355,466,999.56	30.6%	18,937,400,567.54
7063	WATER SUPPLY	35,748,999,260.25	2,391,042,685.88	8,944,130,770.46	25.0%	26,804,868,489.79
70631	WATER SUPPLY	35,748,999,260.25	2,391,042,685.88	8,944,130,770.46	25.0%	26,804,868,489.79
7064	STREET LIGHTING	2,835,198,862.89	8,016,253,368.47	12,566,776,742.47	443.2%	- 9,731,577,879.58
70641	STREET LIGHTING	2,835,198,862.89	8,016,253,368.47	12,566,776,742.47	443.2%	- 9,731,577,879.58

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
707	HEALTH	205,424,173,392.70	58,854,176,794.59	134,654,310,949.69	65.5%	70,769,862,443.02
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	3,057,727,896.00	135,000,780.52	337,017,177.27	11.0%	2,720,710,718.73
70711	PHARMACEUTICAL PRODUCTS	3,057,727,896.00	135,000,780.52	337,017,177.27	11.0%	2,720,710,718.73
7072	OUTPATIENT SERVICES	4,904,794,000.00	1,176,834,800.00	3,386,019,862.96	69.0%	1,518,774,137.04
70721	GENERAL MEDICAL SERVICES	4,904,794,000.00	1,176,834,800.00	3,386,019,862.96	69.0%	1,518,774,137.04
7073	HOSPITAL SERVICES	57,897,317,349.37	6,410,524,200.82	28,702,661,269.35	49.6%	29,194,656,080.02
70731	GENERAL HOSPITAL SERVICES	56,634,233,349.37	6,203,990,982.44	28,049,566,215.92	49.5%	28,584,667,133.45
70732	SPECIALIZED HOSPITAL SERVICES	1,263,084,000.00	206,533,218.38	653,095,053.43	51.7%	609,988,946.57
7074	PUBLIC HEALTH SERVICES	125,744,117,532.33	50,741,242,706.18	101,143,187,198.36	80.4%	24,600,930,333.97
70741	PUBLIC HEALTH SERVICES	125,744,117,532.33	50,741,242,706.18	101,143,187,198.36	80.4%	24,600,930,333.97
7076	HEALTH N.E.C.	13,820,216,615.00	390,574,307.07	1,085,425,441.75	7.9%	12,734,791,173.25
70761	HEALTH N.E.C.	13,820,216,615.00	390,574,307.07	1,085,425,441.75	7.9%	12,734,791,173.25
708	RECREATION, CULTURE AND RELIGION	38,487,436,343.48	4,526,066,184.78	12,295,132,352.83	31.9%	26,192,303,990.65
7081	RECREATIONAL AND SPORTING SERVICES	5,490,347,000.00	221,173,230.73	572,394,266.43	10.4%	4,917,952,733.57
70811	RECREATIONAL AND SPORTING SERVICES	5,490,347,000.00	221,173,230.73	572,394,266.43	10.4%	4,917,952,733.57
7082	CULTURAL SERVICES	2,526,092,000.00	114,066,906.36	236,750,635.53	9.4%	2,289,341,364.47
70821	CULTURAL SERVICES	2,526,092,000.00	114,066,906.36	236,750,635.53	9.4%	2,289,341,364.47
7083	BROADCASTING AND PUBLISHING SERVICES	11,468,387,854.96	1,487,607,267.18	3,702,003,313.26	32.3%	7,766,384,541.70
70831	BROADCASTING AND PUBLISHING SERVICES	11,468,387,854.96	1,487,607,267.18	3,702,003,313.26	32.3%	7,766,384,541.70
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	16,440,785,488.52	2,683,629,958.21	7,723,260,089.84	47.0%	8,717,525,398.68
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	16,440,785,488.52	2,683,629,958.21	7,723,260,089.84	47.0%	8,717,525,398.68
7085	R & D RECREATION, CULTURE AND RELIGION	2,531,824,000.00	19,588,822.30	60,724,047.77	2.4%	2,471,099,952.23
70851	R & D RECREATION, CULTURE AND RELIGION	2,531,824,000.00	19,588,822.30	60,724,047.77	2.4%	2,471,099,952.23
7086	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	-	-	0.0%	30,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	-	-	0.0%	30,000,000.00
709	EDUCATION	428,231,751,737.18	19,181,522,873.94	132,566,944,128.63	31.0%	295,664,807,608.55
7091	PRE-PRIMARY AND PRIMARY EDUCATION	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
70912	PRIMARY EDUCATION	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
7092	SECONDARY EDUCATION	111,142,280,050.42	8,588,610,101.65	29,925,062,616.76	26.9%	81,217,217,433.66
70922	UPPER-SECONDARY EDUCATION	111,142,280,050.42	8,588,610,101.65	29,925,062,616.76	26.9%	81,217,217,433.66
7094	TERTIARY EDUCATION	91,200,391,279.91	4,120,619,361.64	20,384,621,051.95	22.4%	70,815,770,227.95
70941	FIRST STAGE OF TERTIARY EDUCATION	59,267,236,275.94	2,833,870,880.26	9,173,044,645.17	15.5%	50,094,191,630.77
70942	SECOND STAGE OF TERTIARY EDUCATION	31,933,155,003.97	1,286,748,481.38	11,211,576,406.78	35.1%	20,721,578,597.19
7095	EDUCATION NOT DEFINABLE BY LEVEL	882,519,291.70	126,361,818.97	375,298,805.50	42.5%	507,220,486.20
70951	EDUCATION NOT DEFINABLE BY LEVEL	882,519,291.70	126,361,818.97	375,298,805.50	42.5%	507,220,486.20
7096	SUBSIDIARY SERVICES TO EDUCATION	3,079,249,613.18	-	-	0.0%	3,079,249,613.18
70961	SUBSIDIARY SERVICES TO EDUCATION	3,079,249,613.18	-	-	0.0%	3,079,249,613.18
7097	R & D EDUCATION	797,504,297.48	3,500,000.00	44,600,000.00	5.6%	752,904,297.48
70971	R & D EDUCATION	797,504,297.48	3,500,000.00	44,600,000.00	5.6%	752,904,297.48
7098	EDUCATION N.E.C.	193,962,491,448.57	6,220,919,674.94	69,130,457,472.77	35.6%	124,832,033,975.80
70981	EDUCATION N.E.C.	193,962,491,448.57	6,220,919,674.94	69,130,457,472.77	35.6%	124,832,033,975.80
710	SOCIAL PROTECTION	49,859,318,095.85	3,549,271,398.26	18,296,651,877.38	36.7%	31,562,666,218.48
7102	OLD AGE	24,814,231,126.95	3,166,043,858.42	12,347,560,016.70	49.8%	12,466,671,110.25
71021	OLD AGE	24,814,231,126.95	3,166,043,858.42	12,347,560,016.70	49.8%	12,466,671,110.25
7104	FAMILY AND CHILDREN	4,321,350,000.00	-	-	0.0%	4,321,350,000.00
71041	FAMILY AND CHILDREN	4,321,350,000.00	-	-	0.0%	4,321,350,000.00
7105	UNEMPLOYMENT	2,885,031,400.00	93,429,071.01	247,839,975.95	8.6%	2,637,191,424.05
71051	UNEMPLOYMENT	2,885,031,400.00	93,429,071.01	247,839,975.95	8.6%	2,637,191,424.05
7106	HOUSING	11,597,505,639.09	52,811,757.58	5,229,043,431.84	45.1%	6,368,462,207.25
71061	HOUSING	11,597,505,639.09	52,811,757.58	5,229,043,431.84	45.1%	6,368,462,207.25
7107	SOCIAL EXCLUSION N.E.C	539,653,530.50	64,481,262.70	116,224,662.68	21.5%	423,428,867.82
71071	SOCIAL EXCLUSION N.E.C.	539,653,530.50	64,481,262.70	116,224,662.68	21.5%	423,428,867.82
7109	SOCIAL PROTECTION N.E.C.	5,701,546,399.31	172,505,448.54	355,983,790.21	6.2%	5,345,562,609.10
71091	SOCIAL PROTECTION N.E.C.	5,701,546,399.31	172,505,448.54	355,983,790.21	6.2%	5,345,562,609.10

Table 11: Personnel Expenditure by Functional Classification

Kano State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	195,041,577,214.60	29,655,920,663.30	110,439,948,274.19	56.6%	84,601,628,940.40
701	GENERAL PUBLIC SERVICES	18,455,774,353.10	2,380,231,513.26	7,665,362,266.68	41.5%	10,790,412,086.42
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT	5,681,167,150.10	651,174,693.80	2,779,788,598.19	48.9%	2,901,378,551.91
70111	EXECUTIVE AND LEGISLATIVE ORGANS	1,565,238,000.00	352,058,491.06	1,077,442,439.90	68.8%	487,795,560.10
70112	FINANCIAL AND FISCAL AFFAIRS	4,115,929,150.10	299,116,202.74	1,702,346,158.29	41.4%	2,413,582,991.81
7013	GENERAL SERVICES	12,749,938,203.00	1,725,279,485.35	4,874,274,281.35	38.2%	7,875,663,921.65
70131	GENERAL PERSONNEL SERVICES	4,191,377,000.00	687,272,130.56	2,074,483,111.04	49.5%	2,116,893,888.96
70132	OVERALL PLANNING AND STATISTICAL SERVICES	260,315,203.00	39,621,458.78	117,062,789.83	45.0%	143,252,413.17
70133	OTHER GENERAL SERVICES	8,298,246,000.00	998,385,896.01	2,682,728,380.47	32.3%	5,615,517,619.53
7016	GENERAL PUBLIC SERVICES N.E.C.	24,669,000.00	3,777,334.11	11,299,387.14	45.8%	13,369,612.86
70161	GENERAL PUBLIC SERVICES N.E.C.	24,669,000.00	3,777,334.11	11,299,387.14	45.8%	13,369,612.86
703	PUBLIC ORDER AND SAFETY	16,150,243,214.60	2,050,295,870.01	8,605,514,836.70	53.3%	7,544,728,377.90
7032	FIRE PROTECTION SERVICES	1,484,603,000.00	336,850,978.78	1,013,683,194.35	68.3%	470,919,805.65
70321	FIRE PROTECTION SERVICES	1,484,603,000.00	336,850,978.78	1,013,683,194.35	68.3%	470,919,805.65
7033	LAW COURTS	8,379,230,214.60	206,443,533.09	3,154,133,132.07	37.6%	5,225,097,082.53
70331	LAW COURTS	8,379,230,214.60	206,443,533.09	3,154,133,132.07	37.6%	5,225,097,082.53
7036	PUBLIC ORDER AND SAFETY N.E.C.	6,286,410,000.00	1,507,001,358.13	4,437,698,510.28	70.6%	1,848,711,489.72
70361	PUBLIC ORDER AND SAFETY N.E.C.	6,286,410,000.00	1,507,001,358.13	4,437,698,510.28	70.6%	1,848,711,489.72
704	ECONOMIC AFFAIRS	8,038,113,494.17	2,108,831,449.46	5,970,756,989.04	74.3%	2,067,356,505.13
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	638,118,448.63	87,138,405.95	256,557,574.36	40.2%	381,560,874.27
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	638,118,448.63	87,138,405.95	256,557,574.36	40.2%	381,560,874.27
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	3,636,531,070.54	1,033,231,575.60	2,805,572,335.28	77.1%	830,958,735.26
70421	AGRICULTURE	3,574,804,070.54	1,028,001,171.95	2,785,602,674.88	77.9%	789,201,395.66
70422	FORESTRY	61,727,000.00	5,230,403.65	19,969,660.40	32.4%	41,757,339.60
7043	FUEL AND ENERGY	191,447,975.01	30,780,010.41	92,836,577.86	48.5%	98,611,397.15
70434	OTHER FUELS	20,000,000.00	4,150,000.00	8,650,000.00	43.3%	11,350,000.00
70435	ELECTRICITY	171,447,975.01	26,630,010.41	84,186,577.86	49.1%	87,261,397.15
7044	MINING, MANUFACTURING, AND CONSTRUCTION	23,500,000.00	-	-	0.0%	23,500,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	23,500,000.00	-	-	0.0%	23,500,000.00
7045	TRANSPORT	3,208,600,000.00	902,110,944.12	2,646,100,051.82	82.5%	562,499,948.18
70451	ROAD TRANSPORT	3,208,600,000.00	902,110,944.12	2,646,100,051.82	82.5%	562,499,948.18
7047	OTHER INDUSTRIES	339,916,000.00	55,570,513.38	169,690,449.73	49.9%	170,225,550.27
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	22,200,000.00	-	-	0.0%	22,200,000.00
70473	TOURISM	317,716,000.00	55,570,513.38	169,690,449.73	53.4%	148,025,550.27
705	ENVIRONMENTAL PROTECTION	1,301,069,360.00	250,703,162.69	732,074,854.20	56.3%	568,994,505.80
7051	WASTE MANAGEMENT	232,630,000.00	45,565,395.50	132,999,272.22	57.2%	99,630,727.78
70511	WASTE MANAGEMENT	232,630,000.00	45,565,395.50	132,999,272.22	57.2%	99,630,727.78
7056	ENVIRONMENTAL PROTECTION N.E.C.	1,068,439,360.00	205,137,767.20	599,075,581.98	56.1%	469,363,778.02
70561	ENVIRONMENTAL PROTECTION N.E.C.	1,068,439,360.00	205,137,767.20	599,075,581.98	56.1%	469,363,778.02
706	HOUSING AND COMMUNITY AMMENITIES	2,816,861,000.00	235,126,344.66	1,228,945,225.11	43.6%	1,587,915,774.89
7061	HOUSING DEVELOPMENT	475,451,000.00	87,932,368.24	236,971,477.87	49.8%	238,479,522.13
70611	HOUSING DEVELOPMENT	475,451,000.00	87,932,368.24	236,971,477.87	49.8%	238,479,522.13
7062	COMMUNITY DEVELOPMENT	553,154,000.00	101,537,337.06	308,099,115.78	55.7%	245,054,884.22
70621	COMMUNITY DEVELOPMENT	553,154,000.00	101,537,337.06	308,099,115.78	55.7%	245,054,884.22
7063	WATER SUPPLY	1,788,256,000.00	45,656,639.37	683,874,631.46	38.2%	1,104,381,368.54
70631	WATER SUPPLY	1,788,256,000.00	45,656,639.37	683,874,631.46	38.2%	1,104,381,368.54
707	HEALTH	56,609,316,000.00	6,616,175,678.09	29,152,264,729.04	51.5%	27,457,051,270.96
7072	OUTPATIENT SERVICES	4,904,794,000.00	1,176,834,800.00	3,386,019,862.96	69.0%	1,518,774,137.04
70721	GENERAL MEDICAL SERVICES	4,904,794,000.00	1,176,834,800.00	3,386,019,862.96	69.0%	1,518,774,137.04
7073	HOSPITAL SERVICES	51,068,419,000.00	5,354,178,350.71	25,404,870,587.30	49.7%	25,663,548,412.70
70731	GENERAL HOSPITAL SERVICES	51,068,419,000.00	5,354,178,350.71	25,404,870,587.30	49.7%	25,663,548,412.70
7076	HEALTH N.E.C.	636,103,000.00	85,162,527.38	361,374,278.78	56.8%	274,728,721.22
70761	HEALTH N.E.C.	636,103,000.00	85,162,527.38	361,374,278.78	56.8%	274,728,721.22

Kano State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
708	RECREATION, CULTURE AND RELIGION	1,982,436,000.00	447,804,273.60	1,341,078,923.18	67.6%	641,357,076.82
7081	RECREATIONAL AND SPORTING SERVICES	428,469,000.00	160,915,230.73	477,636,266.43	111.5%	- 49,167,266.43
70811	RECREATIONAL AND SPORTING SERVICES	428,469,000.00	160,915,230.73	477,636,266.43	111.5%	- 49,167,266.43
7082	CULTURAL SERVICES	244,442,000.00	60,858,845.95	180,542,575.12	73.9%	63,899,424.88
70821	CULTURAL SERVICES	244,442,000.00	60,858,845.95	180,542,575.12	73.9%	63,899,424.88
7083	BROADCASTING AND PUBLISHING SERVICES	1,128,766,000.00	195,886,749.10	588,880,324.18	52.2%	539,885,675.82
70831	BROADCASTING AND PUBLISHING SERVICES	1,128,766,000.00	195,886,749.10	588,880,324.18	52.2%	539,885,675.82
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	77,935,000.00	10,554,625.52	33,295,709.68	42.7%	44,639,290.32
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	77,935,000.00	10,554,625.52	33,295,709.68	42.7%	44,639,290.32
7085	R & D RECREATION, CULTURE AND RELIGION	102,824,000.00	19,588,822.30	60,724,047.77	59.1%	42,099,952.23
70851	R & D RECREATION, CULTURE AND RELIGION	102,824,000.00	19,588,822.30	60,724,047.77	59.1%	42,099,952.23
709	EDUCATION	67,995,511,766.46	12,255,088,130.85	42,947,587,404.70	63.2%	25,047,924,361.76
7091	PRE-PRIMARY AND PRIMARY EDUCATION	383,645,000.00	50,504,307.94	155,915,865.87	40.6%	227,729,134.13
70912	PRIMARY EDUCATION	383,645,000.00	50,504,307.94	155,915,865.87	40.6%	227,729,134.13
7092	SECONDARY EDUCATION	42,358,575,766.46	8,550,993,601.65	25,575,848,508.97	60.4%	16,782,727,257.49
70922	UPPER-SECONDARY EDUCATION	42,358,575,766.46	8,550,993,601.65	25,575,848,508.97	60.4%	16,782,727,257.49
7094	TERTIARY EDUCATION	23,702,509,000.00	3,362,801,380.64	16,334,156,578.23	68.9%	7,368,352,421.77
70941	FIRST STAGE OF TERTIARY EDUCATION	11,017,970,000.00	2,370,117,399.26	7,040,656,067.66	63.9%	3,977,313,932.34
70942	SECOND STAGE OF TERTIARY EDUCATION	12,684,539,000.00	992,683,981.38	9,293,500,510.57	73.3%	3,391,038,489.43
7095	EDUCATION NOT DEFINABLE BY LEVEL	637,638,000.00	124,261,818.97	371,098,805.50	58.2%	266,539,194.50
70951	EDUCATION NOT DEFINABLE BY LEVEL	637,638,000.00	124,261,818.97	371,098,805.50	58.2%	266,539,194.50
7098	EDUCATION N.E.C.	913,144,000.00	166,527,021.65	510,567,646.13	55.9%	402,576,353.87
70981	EDUCATION N.E.C	913,144,000.00	166,527,021.65	510,567,646.13	55.9%	402,576,353.87
710	SOCIAL PROTECTION	21,692,252,026.27	3,311,664,240.68	12,796,363,045.54	59.0%	8,895,888,980.72
7102	OLD AGE	20,814,231,126.95	3,163,043,858.42	12,341,560,016.70	59.3%	8,472,671,110.25
71021	OLD AGE	20,814,231,126.95	3,163,043,858.42	12,341,560,016.70	59.3%	8,472,671,110.25
7105	UNEMPLOYMENT	452,904,000.00	71,642,071.01	218,552,975.95	48.3%	234,351,024.05
71051	UNEMPLOYMENT	452,904,000.00	71,642,071.01	218,552,975.95	48.3%	234,351,024.05
7107	SOCIAL EXCLUSION N.E.C	5,869,000.00	1,058,262.70	3,151,662.68	53.7%	2,717,337.32
71071	SOCIAL EXCLUSION N.E.C.	5,869,000.00	1,058,262.70	3,151,662.68	53.7%	2,717,337.32
7109	SOCIAL PROTECTION N.E.C.	419,247,899.31	75,920,048.54	233,098,390.21	55.6%	186,149,509.10
71091	SOCIAL PROTECTION N.E.C.	419,247,899.31	75,920,048.54	233,098,390.21	55.6%	186,149,509.10

Table 12: Overhead Expenditure by Functional Classification

Kano State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	195,682,514,184.26	32,999,113,633.97	72,005,951,103.62	36.8%	123,676,563,080.64
701	GENERAL PUBLIC SERVICES	64,401,739,785.97	21,557,957,234.74	42,004,031,132.22	65.2%	22,397,708,653.75
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT	20,863,890,065.97	3,922,182,805.73	7,824,235,276.64	37.5%	13,039,654,789.33
70111	EXECUTIVE AND LEGISLATIVE ORGANS	16,063,792,400.23	3,598,999,084.48	6,980,224,131.96	43.5%	9,083,568,268.27
70112	FINANCIAL AND FISCAL AFFAIRS	4,800,097,665.74	323,183,721.25	844,011,144.68	17.6%	3,956,086,521.06
7013	GENERAL SERVICES	43,319,444,720.00	17,632,774,429.01	34,129,695,855.58	78.8%	9,189,748,864.42
70131	GENERAL PERSONNEL SERVICES	4,310,551,720.00	1,273,987,421.00	1,908,008,634.02	44.3%	2,402,543,085.98
70132	OVERALL PLANNING AND STATISTICAL SERVICES	1,434,512,000.00	160,991,350.00	431,256,350.00	30.1%	1,003,255,650.00
70133	OTHER GENERAL SERVICES	37,574,381,000.00	16,197,795,658.01	31,790,430,871.56	84.6%	5,783,950,128.44
7016	GENERAL PUBLIC SERVICES N.E.C.	218,405,000.00	3,000,000.00	50,100,000.00	22.9%	168,305,000.00
70161	GENERAL PUBLIC SERVICES N.E.C.	218,405,000.00	3,000,000.00	50,100,000.00	22.9%	168,305,000.00
703	PUBLIC ORDER AND SAFETY	12,637,621,930.00	1,930,705,191.48	3,273,563,422.68	25.9%	9,364,058,507.32
7032	FIRE PROTECTION SERVICES	16,250,000.00	-	4,500,000.00	27.7%	11,750,000.00
70321	FIRE PROTECTION SERVICES	16,250,000.00	-	4,500,000.00	27.7%	11,750,000.00
7033	LAW COURTS	8,674,156,930.00	1,856,310,191.48	3,089,578,422.68	35.6%	5,584,578,507.32
70331	LAW COURTS	8,674,156,930.00	1,856,310,191.48	3,089,578,422.68	35.6%	5,584,578,507.32
7036	PUBLIC ORDER AND SAFETY N.E.C.	3,947,215,000.00	74,395,000.00	179,485,000.00	4.5%	3,767,730,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	3,947,215,000.00	74,395,000.00	179,485,000.00	4.5%	3,767,730,000.00
704	ECONOMIC AFFAIRS	7,776,913,563.95	394,451,974.00	1,777,593,961.16	22.9%	5,999,319,602.79
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	1,322,442,023.85	31,833,105.00	92,833,105.00	7.0%	1,229,608,918.85
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	1,322,442,023.85	31,833,105.00	92,833,105.00	7.0%	1,229,608,918.85
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	1,108,503,330.50	291,365,369.00	894,147,223.00	80.7%	214,356,107.50
70421	AGRICULTURE	1,094,333,330.50	288,365,369.00	890,247,223.00	81.4%	204,086,107.50
70422	FORESTRY	14,170,000.00	3,000,000.00	3,900,000.00	27.5%	10,270,000.00
7043	FUEL AND ENERGY	20,046,000.00	1,500,000.00	36,327,891.00	181.2%	- 16,281,891.00
70435	ELECTRICITY	20,046,000.00	1,500,000.00	36,327,891.00	181.2%	- 16,281,891.00
7044	MINING, MANUFACTURING, AND CONSTRUCTION	518,750,000.00	10,502,000.00	13,502,000.00	2.6%	505,248,000.00
70441	MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS	410,000,000.00	10,502,000.00	12,602,000.00	3.1%	397,398,000.00
70442	MANUFACTURING	108,750,000.00	-	900,000.00	0.8%	107,850,000.00
7045	TRANSPORT	2,047,539,000.00	900,000.00	380,554,883.16	18.6%	1,666,984,116.84
70451	ROAD TRANSPORT	2,047,539,000.00	900,000.00	380,554,883.16	18.6%	1,666,984,116.84
7046	COMMUNICATION	372,830,000.00	16,878,500.00	44,729,220.00	12.0%	328,100,780.00
70461	COMMUNICATION	372,830,000.00	16,878,500.00	44,729,220.00	12.0%	328,100,780.00
7047	OTHER INDUSTRIES	1,698,340,000.00	25,718,000.00	37,568,000.00	2.2%	1,660,772,000.00
70471	DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING	185,950,000.00	-	-	0.0%	185,950,000.00
70473	TOURISM	1,512,390,000.00	25,718,000.00	37,568,000.00	2.5%	1,474,822,000.00
7049	ECONOMIC AFFAIRS N.E.C	688,463,209.60	15,755,000.00	277,931,639.00	40.4%	410,531,570.60
70491	ECONOMIC AFFAIRS N.E.C.	688,463,209.60	15,755,000.00	277,931,639.00	40.4%	410,531,570.60
705	ENVIRONMENTAL PROTECTION	1,841,074,058.00	49,124,800.00	1,110,581,003.38	60.3%	730,493,054.62
7051	WASTE MANAGEMENT	1,428,485,000.00	46,000,000.00	332,240,000.00	23.3%	1,096,245,000.00
70511	WASTE MANAGEMENT	1,428,485,000.00	46,000,000.00	332,240,000.00	23.3%	1,096,245,000.00
7056	ENVIRONMENTAL PROTECTION N.E.C.	412,589,058.00	3,124,800.00	778,341,003.38	188.6%	- 365,751,945.38
70561	ENVIRONMENTAL PROTECTION N.E.C.	412,589,058.00	3,124,800.00	778,341,003.38	188.6%	- 365,751,945.38
706	HOUSING AND COMMUNITY AMMENITIES	6,905,718,549.00	3,988,791,826.15	9,583,345,463.98	138.8%	- 2,677,626,914.98
7061	HOUSING DEVELOPMENT	1,724,472,299.00	87,698,775.57	719,946,876.24	41.7%	1,004,525,422.76
70611	HOUSING DEVELOPMENT	1,724,472,299.00	87,698,775.57	719,946,876.24	41.7%	1,004,525,422.76
7062	COMMUNITY DEVELOPMENT	2,933,971,250.00	1,555,707,004.07	3,817,619,566.23	130.1%	- 883,648,316.23
70621	COMMUNITY DEVELOPMENT	2,933,971,250.00	1,555,707,004.07	3,817,619,566.23	130.1%	- 883,648,316.23
7063	WATER SUPPLY	2,247,275,000.00	2,345,386,046.51	5,045,779,021.51	224.5%	- 2,798,504,021.51
70631	WATER SUPPLY	2,247,275,000.00	2,345,386,046.51	5,045,779,021.51	224.5%	- 2,798,504,021.51

Kano State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
707	HEALTH	18,035,015,382.37	1,949,064,658.52	5,664,717,998.40	31.4%	12,370,297,383.97
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	277,500,000.00	8,898,383.77	84,812,383.77	30.6%	192,687,616.23
70711	PHARMACEUTICAL PRODUCTS	277,500,000.00	8,898,383.77	84,812,383.77	30.6%	192,687,616.23
7073	HOSPITAL SERVICES	6,828,898,349.37	1,056,345,850.11	3,297,790,682.05	48.3%	3,531,107,667.32
70731	GENERAL HOSPITAL SERVICES	5,565,814,349.37	849,812,631.73	2,644,695,628.62	47.5%	2,921,118,720.75
70732	SPECIALIZED HOSPITAL SERVICES	1,263,084,000.00	206,533,218.38	653,095,053.43	51.7%	609,988,946.57
7074	PUBLIC HEALTH SERVICES	4,945,097,588.00	799,982,317.36	2,105,713,908.02	42.6%	2,839,383,679.98
70741	PUBLIC HEALTH SERVICES	4,945,097,588.00	799,982,317.36	2,105,713,908.02	42.6%	2,839,383,679.98
7076	HEALTH N.E.C.	5,983,519,445.00	83,838,107.28	176,401,024.56	2.9%	5,807,118,420.44
70761	HEALTH N.E.C.	5,983,519,445.00	83,838,107.28	176,401,024.56	2.9%	5,807,118,420.44
708	RECREATION, CULTURE AND RELIGION	8,472,343,162.29	1,981,486,168.08	3,943,836,639.08	46.5%	4,528,506,523.21
7081	RECREATIONAL AND SPORTING SERVICES	1,350,378,000.00	60,258,000.00	94,758,000.00	7.0%	1,255,620,000.00
70811	RECREATIONAL AND SPORTING SERVICES	1,350,378,000.00	60,258,000.00	94,758,000.00	7.0%	1,255,620,000.00
7082	CULTURAL SERVICES	70,450,000.00	3,000,000.00	6,000,000.00	8.5%	64,450,000.00
70821	CULTURAL SERVICES	70,450,000.00	3,000,000.00	6,000,000.00	8.5%	64,450,000.00
7083	BROADCASTING AND PUBLISHING SERVICES	4,527,331,001.00	1,291,720,518.08	3,113,122,989.08	68.8%	1,414,208,011.92
70831	BROADCASTING AND PUBLISHING SERVICES	4,527,331,001.00	1,291,720,518.08	3,113,122,989.08	68.8%	1,414,208,011.92
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,524,184,161.29	626,507,650.00	729,955,650.00	28.9%	1,794,228,511.29
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	2,524,184,161.29	626,507,650.00	729,955,650.00	28.9%	1,794,228,511.29
709	EDUCATION	72,400,155,352.68	971,736,381.00	4,389,036,082.72	6.1%	68,011,119,269.96
7091	PRE-PRIMARY AND PRIMARY EDUCATION	383,585,136.00	57,600,000.00	128,200,000.00	33.4%	255,385,136.00
70912	PRIMARY EDUCATION	383,585,136.00	57,600,000.00	128,200,000.00	33.4%	255,385,136.00
7092	SECONDARY EDUCATION	33,083,509,650.00	37,616,500.00	250,714,750.00	0.8%	32,832,794,900.00
70922	UPPER-SECONDARY EDUCATION	33,083,509,650.00	37,616,500.00	250,714,750.00	0.8%	32,832,794,900.00
7094	TERTIARY EDUCATION	31,509,956,501.91	657,817,981.00	2,950,764,473.72	9.4%	28,559,192,028.19
70941	FIRST STAGE OF TERTIARY EDUCATION	26,917,281,397.79	363,753,481.00	1,032,688,577.51	3.8%	25,884,592,820.28
70942	SECOND STAGE OF TERTIARY EDUCATION	4,592,675,104.12	294,064,500.00	1,918,075,896.21	41.8%	2,674,599,207.91
7095	EDUCATION NOT DEFINABLE BY LEVEL	113,978,670.00	2,100,000.00	4,200,000.00	3.7%	109,778,670.00
70951	EDUCATION NOT DEFINABLE BY LEVEL	113,978,670.00	2,100,000.00	4,200,000.00	3.7%	109,778,670.00
7097	R & D EDUCATION	7,943,225.86	3,500,000.00	5,000,000.00	62.9%	2,943,225.86
70971	R & D EDUCATION	7,943,225.86	3,500,000.00	5,000,000.00	62.9%	2,943,225.86
7098	EDUCATION N.E.C.	7,301,182,168.91	213,101,900.00	1,050,156,859.00	14.4%	6,251,025,309.91
70981	EDUCATION N.E.C	7,301,182,168.91	213,101,900.00	1,050,156,859.00	14.4%	6,251,025,309.91
710	SOCIAL PROTECTION	3,211,932,400.00	175,795,400.00	259,245,400.00	8.1%	2,952,687,000.00
7105	UNEMPLOYMENT	2,432,127,400.00	21,787,000.00	29,287,000.00	1.2%	2,402,840,400.00
71051	UNEMPLOYMENT	2,432,127,400.00	21,787,000.00	29,287,000.00	1.2%	2,402,840,400.00
7107	SOCIAL EXCLUSION N.E.C	94,000,000.00	63,423,000.00	113,073,000.00	120.3%	- 19,073,000.00
71071	SOCIAL EXCLUSION N.E.C.	94,000,000.00	63,423,000.00	113,073,000.00	120.3%	- 19,073,000.00
7109	SOCIAL PROTECTION N.E.C.	685,805,000.00	90,585,400.00	116,885,400.00	17.0%	568,919,600.00
71091	SOCIAL PROTECTION N.E.C.	685,805,000.00	90,585,400.00	116,885,400.00	17.0%	568,919,600.00

Table 13: Capital Expenditure by Functional Classification

Kano State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,048,111,244,596.98	123,891,314,939.99	391,639,561,058.45	37.4%	656,471,683,538.53
701	GENERAL PUBLIC SERVICES	67,452,388,627.06	9,565,126,368.41	21,768,555,787.83	32.3%	45,683,832,839.23
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT	42,630,500,000.00	4,927,115,910.91	14,305,540,330.33	33.6%	28,324,959,669.67
70111	EXECUTIVE AND LEGISLATIVE ORGANS	34,352,500,000.00	-	6,378,424,419.42	18.6%	27,974,075,580.58
70112	FINANCIAL AND FISCAL AFFAIRS	8,278,000,000.00	4,927,115,910.91	7,927,115,910.91	95.8%	350,884,089.09
7013	GENERAL SERVICES	24,821,888,627.06	4,638,010,457.50	7,463,015,457.50	30.1%	17,358,873,169.56
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	-	882,400,000.00	6.3%	13,129,438,112.84
70133	OTHER GENERAL SERVICES	10,655,050,514.22	4,638,010,457.50	6,580,615,457.50	61.8%	4,074,435,056.72
703	PUBLIC ORDER AND SAFETY	10,976,236,820.72	2,769,605.37	1,182,969,605.37	10.8%	9,793,267,215.35
7032	FIRE PROTECTION SERVICES	700,000,000.00	-	-	0.0%	700,000,000.00
70321	FIRE PROTECTION SERVICES	700,000,000.00	-	-	0.0%	700,000,000.00
7033	LAW COURTS	5,308,236,820.72	2,769,605.37	2,769,605.37	0.1%	5,305,467,215.35
70331	LAW COURTS	5,308,236,820.72	2,769,605.37	2,769,605.37	0.1%	5,305,467,215.35
7036	PUBLIC ORDER AND SAFETY N.E.C.	4,968,000,000.00	-	1,180,200,000.00	23.8%	3,787,800,000.00
70361	PUBLIC ORDER AND SAFETY N.E.C.	4,968,000,000.00	-	1,180,200,000.00	23.8%	3,787,800,000.00
704	ECONOMIC AFFAIRS	272,154,971,998.57	25,446,724,047.91	108,450,245,182.39	39.8%	163,704,726,816.18
7041	GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS	16,522,699,963.44	2,395,754,629.18	4,991,238,356.82	30.2%	11,531,461,606.62
70411	GENERAL ECONOMIC AND COMMERCIAL AFFAIRS	16,522,699,963.44	2,395,754,629.18	4,991,238,356.82	30.2%	11,531,461,606.62
7042	AGRICULTURE, FORESTRY, FISHING, AND HUNTING	19,775,111,335.54	-	9,984,275,748.84	50.5%	9,790,835,586.70
70421	AGRICULTURE	10,883,611,335.54	-	9,984,275,748.84	91.7%	899,335,586.70
70422	FORESTRY	8,891,500,000.00	-	-	0.0%	8,891,500,000.00
7043	FUEL AND ENERGY	49,069,737,695.30	2,947,311.16	4,708,454,105.27	9.6%	44,361,283,590.03
70435	ELECTRICITY	49,069,737,695.30	2,947,311.16	4,708,454,105.27	9.6%	44,361,283,590.03
7044	MINING, MANUFACTURING, AND CONSTRUCTION	4,719,660,000.00	-	-	0.0%	4,719,660,000.00
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
7045	TRANSPORT	178,261,457,182.59	23,048,022,107.57	88,766,276,971.46	49.8%	89,495,180,211.13
70451	ROAD TRANSPORT	178,261,457,182.59	23,048,022,107.57	88,766,276,971.46	49.8%	89,495,180,211.13
7046	COMMUNICATION	1,318,000,000.00	-	-	0.0%	1,318,000,000.00
70461	COMMUNICATION	1,318,000,000.00	-	-	0.0%	1,318,000,000.00
7047	OTHER INDUSTRIES	2,445,805,821.71	-	-	0.0%	2,445,805,821.71
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
7049	ECONOMIC AFFAIRS N.E.C	42,500,000.00	-	-	0.0%	42,500,000.00
70491	ECONOMIC AFFAIRS N.E.C.	42,500,000.00	-	-	0.0%	42,500,000.00
705	ENVIRONMENTAL PROTECTION	16,405,944,786.66	-	2,815,660,484.45	17.2%	13,590,284,302.21
7051	WASTE MANAGEMENT	3,506,000,000.00	-	-	0.0%	3,506,000,000.00
70511	WASTE MANAGEMENT	3,506,000,000.00	-	-	0.0%	3,506,000,000.00
7052	WASTE WATER MANAGEMENT	1,401,900,000.00	-	949,367,000.00	67.7%	452,533,000.00
70521	WASTE WATER MANAGEMENT	1,401,900,000.00	-	949,367,000.00	67.7%	452,533,000.00
7054	PROTECTION OF BIODIVERSITY AND LANDSCAPE	615,000,000.00	-	77,259,915.60	12.6%	537,740,084.40
70541	PROTECTION OF BIODIVERSITY AND LANDSCAPE	615,000,000.00	-	77,259,915.60	12.6%	537,740,084.40
7056	ENVIRONMENTAL PROTECTION N.E.C.	10,883,044,786.66	-	1,789,033,568.85	16.4%	9,094,011,217.81
70561	ENVIRONMENTAL PROTECTION N.E.C.	10,883,044,786.66	-	1,789,033,568.85	16.4%	9,094,011,217.81

Kano State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
706	HOUSING AND COMMUNITY AMMENITIES	216,936,651,212.04	32,530,040,280.24	63,984,832,500.76	29.5%	152,951,818,711.28
7061	HOUSING DEVELOPMENT	158,582,641,771.80	24,510,983,867.98	43,973,830,323.25	27.7%	114,608,811,448.55
70611	HOUSING DEVELOPMENT	158,582,641,771.80	24,510,983,867.98	43,973,830,323.25	27.7%	114,608,811,448.55
7062	COMMUNITY DEVELOPMENT	23,805,742,317.11	2,803,043.79	4,229,748,317.55	17.8%	19,575,993,999.56
70621	COMMUNITY DEVELOPMENT	23,805,742,317.11	2,803,043.79	4,229,748,317.55	17.8%	19,575,993,999.56
7063	WATER SUPPLY	31,713,068,260.25	-	3,214,477,117.49	10.1%	28,498,591,142.76
70631	WATER SUPPLY	31,713,068,260.25	-	3,214,477,117.49	10.1%	28,498,591,142.76
7064	STREET LIGHTING	2,835,198,862.89	8,016,253,368.47	12,566,776,742.47	443.2%	- 9,731,577,879.58
70641	STREET LIGHTING	2,835,198,862.89	8,016,253,368.47	12,566,776,742.47	443.2%	- 9,731,577,879.58
707	HEALTH	130,779,842,010.33	50,288,936,457.98	99,837,328,222.25	76.3%	30,942,513,788.08
7071	MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT	2,780,227,896.00	126,102,396.75	252,204,793.50	9.1%	2,528,023,102.50
70711	PHARMACEUTICAL PRODUCTS	2,780,227,896.00	126,102,396.75	252,204,793.50	9.1%	2,528,023,102.50
7074	PUBLIC HEALTH SERVICES	120,799,019,944.33	49,941,260,388.82	99,037,473,290.34	82.0%	21,761,546,653.99
70741	PUBLIC HEALTH SERVICES	120,799,019,944.33	49,941,260,388.82	99,037,473,290.34	82.0%	21,761,546,653.99
7076	HEALTH N.E.C.	7,200,594,170.00	221,573,672.41	547,650,138.41	7.6%	6,652,944,031.59
70761	HEALTH N.E.C.	7,200,594,170.00	221,573,672.41	547,650,138.41	7.6%	6,652,944,031.59
708	RECREATION, CULTURE AND RELIGION	24,628,990,853.96	50,208,060.41	3,140,605,202.36	12.8%	21,488,385,651.60
7081	RECREATIONAL AND SPORTING SERVICES	3,711,500,000.00	-	-	0.0%	3,711,500,000.00
70811	RECREATIONAL AND SPORTING SERVICES	3,711,500,000.00	-	-	0.0%	3,711,500,000.00
7082	CULTURAL SERVICES	2,211,200,000.00	50,208,060.41	50,208,060.41	2.3%	2,160,991,939.59
70821	CULTURAL SERVICES	2,211,200,000.00	50,208,060.41	50,208,060.41	2.3%	2,160,991,939.59
7083	BROADCASTING AND PUBLISHING SERVICES	5,812,290,853.96	-	-	0.0%	5,812,290,853.96
70831	BROADCASTING AND PUBLISHING SERVICES	5,812,290,853.96	-	-	0.0%	5,812,290,853.96
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,435,000,000.00	-	3,090,397,141.95	29.6%	7,344,602,858.05
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	10,435,000,000.00	-	3,090,397,141.95	29.6%	7,344,602,858.05
7085	R & D RECREATION, CULTURE AND RELIGION	2,429,000,000.00	-	-	0.0%	2,429,000,000.00
70851	R & D RECREATION, CULTURE AND RELIGION	2,429,000,000.00	-	-	0.0%	2,429,000,000.00
7086	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	-	-	0.0%	30,000,000.00
70861	RECREATION, CULTURE AND RELIGION N.E.C.	30,000,000.00	-	-	0.0%	30,000,000.00
709	EDUCATION	287,836,084,618.04	5,954,698,362.09	85,230,320,641.21	29.6%	202,605,763,976.83
7091	PRE-PRIMARY AND PRIMARY EDUCATION	26,400,085,619.93	13,407,608.80	12,422,788,315.78	47.1%	13,977,297,304.15
70912	PRIMARY EDUCATION	26,400,085,619.93	13,407,608.80	12,422,788,315.78	47.1%	13,977,297,304.15
7092	SECONDARY EDUCATION	35,700,194,633.96	-	4,098,499,357.79	11.5%	31,601,695,276.17
70922	UPPER-SECONDARY EDUCATION	35,700,194,633.96	-	4,098,499,357.79	11.5%	31,601,695,276.17
7094	TERTIARY EDUCATION	35,987,925,778.00	100,000,000.00	1,099,700,000.00	3.1%	34,888,225,778.00
70941	FIRST STAGE OF TERTIARY EDUCATION	21,331,984,878.15	100,000,000.00	1,099,700,000.00	5.2%	20,232,284,878.15
70942	SECOND STAGE OF TERTIARY EDUCATION	14,655,940,899.85	-	-	0.0%	14,655,940,899.85
7095	EDUCATION NOT DEFINABLE BY LEVEL	130,902,621.70	-	-	0.0%	130,902,621.70
70951	EDUCATION NOT DEFINABLE BY LEVEL	130,902,621.70	-	-	0.0%	130,902,621.70
7096	SUBSIDIARY SERVICES TO EDUCATION	3,079,249,613.18	-	-	0.0%	3,079,249,613.18
70961	SUBSIDIARY SERVICES TO EDUCATION	3,079,249,613.18	-	-	0.0%	3,079,249,613.18
7097	R & D EDUCATION	789,561,071.62	-	39,600,000.00	5.0%	749,961,071.62
70971	R & D EDUCATION	789,561,071.62	-	39,600,000.00	5.0%	749,961,071.62
7098	EDUCATION N.E.C.	185,748,165,279.66	5,841,290,753.29	67,569,732,967.64	36.4%	118,178,432,312.02
70981	EDUCATION N.E.C	185,748,165,279.66	5,841,290,753.29	67,569,732,967.64	36.4%	118,178,432,312.02
710	SOCIAL PROTECTION	20,940,133,669.59	52,811,757.58	5,229,043,431.84	25.0%	15,711,090,237.75
7104	FAMILY AND CHILDREN	4,321,350,000.00	-	-	0.0%	4,321,350,000.00
71041	FAMILY AND CHILDREN	4,321,350,000.00	-	-	0.0%	4,321,350,000.00
7106	HOUSING	11,597,505,639.09	52,811,757.58	5,229,043,431.84	45.1%	6,368,462,207.25
71061	HOUSING	11,597,505,639.09	52,811,757.58	5,229,043,431.84	45.1%	6,368,462,207.25
7107	SOCIAL EXCLUSSION N.E.C	439,784,530.50	-	-	0.0%	439,784,530.50
71071	SOCIAL EXCLUSION N.E.C.	439,784,530.50	-	-	0.0%	439,784,530.50
7109	SOCIAL PROTECTION N.E.C.	4,581,493,500.00	-	-	0.0%	4,581,493,500.00
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 Q3 - Other Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Other Expenditure	38,994,330,134.87	9,453,039,913.75	22,974,401,922.72	58.9%	16,019,928,212.15
701	GENERAL PUBLIC SERVICES	30,755,263,807.64	7,397,472,231.06	19,092,790,334.51	62.1%	11,662,473,473.13
7011	EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXT	2,826,324,042.92	299,281,250.00	378,421,250.00	13.4%	2,447,902,792.92
70111	EXECUTIVE AND LEGISLATIVE ORGANS	2,076,324,042.92	21,975,000.00	101,115,000.00	4.9%	1,975,209,042.92
70112	FINANCIAL AND FISCAL AFFAIRS	750,000,000.00	277,306,250.00	277,306,250.00	37.0%	472,693,750.00
7013	GENERAL SERVICES	4,309,321,764.72	-	1,759,667,640.00	40.8%	2,549,654,124.72
70131	GENERAL PERSONNEL SERVICES	800,000,000.00	-	555,287,640.00	69.4%	244,712,360.00
70132	OVERALL PLANNING AND STATISTICAL SERVICES	3,508,321,764.72	-	1,204,380,000.00	34.3%	2,303,941,764.72
70133	OTHER GENERAL SERVICES	1,000,000.00	-	-	0.0%	1,000,000.00
7017	PUBLIC DEBT TRANSACTIONS	22,519,618,000.00	7,098,190,981.06	16,619,731,444.51	73.8%	5,899,886,555.49
70171	PUBLIC DEBT TRANSACTIONS	22,519,618,000.00	7,098,190,981.06	16,619,731,444.51	73.8%	5,899,886,555.49
7018	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE	1,100,000,000.00	-	334,970,000.00	30.5%	765,030,000.00
70181	TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT	1,100,000,000.00	-	334,970,000.00	30.5%	765,030,000.00
703	PUBLIC ORDER AND SAFETY	820,000,000.00	-	-	0.0%	820,000,000.00
7033	LAW COURTS	820,000,000.00	-	-	0.0%	820,000,000.00
70331	LAW COURTS	820,000,000.00	-	-	0.0%	820,000,000.00
706	HOUSING AND COMMUNITY AMMENITIES	400,000.00	-	-	0.0%	400,000.00
7063	WATER SUPPLY	400,000.00	-	-	0.0%	400,000.00
70631	WATER SUPPLY	400,000.00	-	-	0.0%	400,000.00
708	RECREATION, CULTURE AND RELIGION	3,403,666,327.23	2,046,567,682.69	3,869,611,588.21	113.7%	- 465,945,260.98
7084	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,403,666,327.23	2,046,567,682.69	3,869,611,588.21	113.7%	- 465,945,260.98
70841	RELIGIOUS AND OTHER COMMUNITY SERVICES	3,403,666,327.23	2,046,567,682.69	3,869,611,588.21	113.7%	- 465,945,260.98
710	SOCIAL PROTECTION	4,015,000,000.00	9,000,000.00	12,000,000.00	0.3%	4,003,000,000.00
7102	OLD AGE	4,000,000,000.00	3,000,000.00	6,000,000.00	0.2%	3,994,000,000.00
71021	OLD AGE	4,000,000,000.00	3,000,000.00	6,000,000.00	0.2%	3,994,000,000.00
7109	SOCIAL PROTECTION N.E.C.	15,000,000.00	6,000,000.00	6,000,000.00	40.0%	9,000,000.00
71091	SOCIAL PROTECTION N.E.C.	15,000,000.00	6,000,000.00	6,000,000.00	40.0%	9,000,000.00

2.F Expenditure by Programme Classification

Table 15: Total Expenditure by Programme Classification

Kano State Government Budget Performance Report 2026 Q3 - Total Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	1,477,829,666,130.71	195,999,389,151.01	597,059,862,358.99	40.4%	880,769,803,771.72
01	AGRICULTURE	26,468,560,949.58	1,321,266,540.95	14,878,651,073.61	56.2%	11,589,909,875.97
0101	Effective governance of the Agriculture Sector	5,225,254,283.88	1,032,901,171.95	3,773,105,602.61	72.2%	1,452,148,681.27
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	-	3,499,931,248.00	159.6%	- 1,307,667,178.00
0104	Reduction of post-harvest losses	2,832,327,950.00	-	4,266,000,000.00	150.6%	- 1,433,672,050.00
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	288,365,369.00	3,339,614,223.00	40.4%	4,930,600,422.70
0110	Agriculture Sector Expenditures Not Elsewhere Classified	30,000,000.00	-	-	0.0%	30,000,000.00
02	SOCIETAL RE-ORIENTATION	954,506,000.00	195,102,696.04	587,264,995.97	61.5%	367,241,004.03
0210	Societal Re-orientation - General	954,506,000.00	195,102,696.04	587,264,995.97	61.5%	367,241,004.03
03	POVERTY ALLEVIATION	2,804,100,000.00	49,817,000.00	203,581,646.87	7.3%	2,600,518,353.13
0310	Poverty Alleviation - General	2,804,100,000.00	49,817,000.00	203,581,646.87	7.3%	2,600,518,353.13
04	HEALTH	214,297,715,290.70	59,737,571,544.76	138,909,409,523.02	64.8%	75,388,305,767.68
0401	Effective Governance of the Health System	81,171,913,748.29	12,735,342,670.97	44,420,124,190.44	54.7%	36,751,789,557.85
0402	Community Engagement and Participation in Health	3,055,005,190.00	72,939,347.00	145,878,694.00	4.8%	2,909,126,496.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	23,326,311,066.00	5,871,659,436.31	10,043,146,542.94	43.1%	13,283,164,523.06
0404	Provision of the right number and right skill mix of competent, motivated, and productive	2,739,285,643.00	407,961,310.69	789,511,415.55	28.8%	1,949,774,227.45
0405	Provision of adequate and modern health infrastructure for health services delivery	90,521,546,260.41	12,468,910,684.93	53,149,058,107.42	58.7%	37,372,488,152.99
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	3,335,883,938.00	27,610,873,978.77	28,423,627,978.77	852.1%	- 25,087,744,040.77
0407	Evidence generation and utilisation	400,000.00	-	30,000.00	7.5%	370,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	10,147,369,445.00	569,884,116.09	1,938,032,593.90	19.1%	8,209,336,851.10
05	EDUCATION	424,496,691,458.14	20,542,906,583.17	137,717,552,345.76	32.4%	286,779,139,112.39
0501	Effective governance of the education system	304,789,827,521.05	20,196,816,724.40	118,566,641,153.76	38.9%	186,223,186,367.29
0502	Increase in access, retention, and completion rate at all levels	23,531,267,087.58	13,407,608.80	12,122,628,093.70	51.5%	11,408,638,993.88
0503	Equity and inclusiveness in the provision of educational services	73,308,529,340.96	201,431,513.38	5,405,888,111.37	7.4%	67,902,641,229.59
0504	Improved quality of teaching and learning outcomes	18,087,267,871.34	69,720,000.00	1,427,138,862.15	7.9%	16,660,129,009.19
0505	Adequate infrastructure at all levels	799,492,000.00	50,030,736.59	150,766,203.77	18.9%	648,725,796.23
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	11,500,000.00	44,489,921.00	1.1%	3,826,857,716.22
06	HOUSING AND URBAN DEVELOPMENT	206,599,305,657.10	30,592,874,598.24	74,548,965,865.18	36.1%	132,050,339,791.93
0610	Housing and Urban Development - General	206,599,305,657.10	30,592,874,598.24	74,548,965,865.18	36.1%	132,050,339,791.93
07	GENDER	5,860,875,000.00	114,832,699.55	453,199,544.38	7.7%	5,407,675,455.62
0710	Gender - General	5,860,875,000.00	114,832,699.55	453,199,544.38	7.7%	5,407,675,455.62
08	YOUTH	8,333,740,400.00	321,715,276.27	841,890,710.94	10.1%	7,491,849,689.06
0810	Youth - General	8,333,740,400.00	321,715,276.27	841,890,710.94	10.1%	7,491,849,689.06
09	ENVIRONMENTAL IMPROVEMENT	1,732,974,058.00	49,000,000.00	1,108,231,403.38	63.9%	624,742,654.62
0910	Environmental Improvement - General	1,732,974,058.00	49,000,000.00	1,108,231,403.38	63.9%	624,742,654.62
10	WATER RESOURCES AND RURAL DEVELOPMENT	36,012,957,510.25	2,407,406,337.31	9,052,989,438.56	25.1%	26,959,968,071.69
1010	Water Resources and Rural Deve - General	36,012,957,510.25	2,407,406,337.31	9,052,989,438.56	25.1%	26,959,968,071.69
11	INFORMATION COMMUNICATION AND TECHNOLOGY	10,569,401,721.03	275,036,137.00	816,510,812.67	7.7%	9,752,890,908.36
1110	Information Communication and Technology - General	10,569,401,721.03	275,036,137.00	816,510,812.67	7.7%	9,752,890,908.36
12	GROWING THE PRIVATE SECTOR	15,767,928,494.98	211,032,909.31	459,177,044.42	2.9%	15,308,751,450.56
1210	Growing the Private Sector - General	15,767,928,494.98	211,032,909.31	459,177,044.42	2.9%	15,308,751,450.56
13	REFORM OF GOVERNMENT AND GOVERNANCE	268,438,250,038.63	51,517,771,310.57	119,986,880,400.55	44.7%	148,451,369,638.09
1310	Reform of Government and Governance - General	268,438,250,038.63	51,517,771,310.57	119,986,880,400.55	44.7%	148,451,369,638.09
14	POWER	52,489,138,343.24	7,972,179,577.78	19,079,975,001.04	36.4%	33,409,163,342.20
1410	Power - General	52,489,138,343.24	7,972,179,577.78	19,079,975,001.04	36.4%	33,409,163,342.20
17	ROAD	180,097,255,015.64	19,963,128,318.40	74,390,402,109.18	41.3%	105,706,852,906.45
1710	Road - General	180,097,255,015.64	19,963,128,318.40	74,390,402,109.18	41.3%	105,706,852,906.45
20	CLIMATE CHANGE	16,592,394,146.66	283,821,532.29	2,707,654,291.62	16.3%	13,884,739,855.04
2010	Climate Change - General	16,592,394,146.66	283,821,532.29	2,707,654,291.62	16.3%	13,884,739,855.04
22	Solid Minerals	4,393,000,000.00	10,502,000.00	12,602,000.00	0.3%	4,380,398,000.00
2210	Solid Minerals Infrastructure - General	4,393,000,000.00	10,502,000.00	12,602,000.00	0.3%	4,380,398,000.00
23	SOCIAL PROTECTION	1,920,872,046.76	433,424,089.36	1,304,924,151.85	67.9%	615,947,894.91
2305	Social Pensions and Old Age Support	56,052,000.00	12,905,394.34	38,630,158.12	68.9%	17,421,841.88
2306	Disability and Survival Support	167,829,000.00	27,636,414.15	90,772,283.95	54.1%	77,056,716.05
2307	Promote Emergency and Humanitarian Assistance	1,696,991,046.76	392,882,280.88	1,175,521,709.78	69.3%	521,469,336.98

Table 16: Personnel Expenditure by Programme Classification

Kano State Government Budget Performance Report 2026 Q3 - Personnel Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Personnel Expenditure	195,041,577,214.60	29,655,920,663.30	110,439,948,274.19	56.6%	84,601,628,940.40
01	AGRICULTURE	4,091,260,878.54	1,028,001,171.95	3,044,761,101.77	74.4%	1,046,499,776.77
0101	Effective governance of the Agriculture Sector	4,091,260,878.54	1,028,001,171.95	3,044,761,101.77	74.4%	1,046,499,776.77
02	SOCIETAL RE-ORIENTATION	893,506,000.00	195,102,696.04	587,264,995.97	65.7%	306,241,004.03
0210	Societal Re-orientation - General	893,506,000.00	195,102,696.04	587,264,995.97	65.7%	306,241,004.03
04	HEALTH	64,663,727,000.00	7,321,791,947.26	33,150,306,124.77	51.3%	31,513,420,875.23
0401	Effective Governance of the Health System	64,663,727,000.00	7,321,791,947.26	33,150,306,124.77	51.3%	31,513,420,875.23
05	EDUCATION	76,423,701,766.46	14,078,245,321.08	48,884,606,799.43	64.0%	27,539,094,967.03
0501	Effective governance of the education system	74,995,366,766.46	13,828,283,071.11	48,130,951,842.07	64.2%	26,864,414,924.39
0503	Equity and inclusiveness in the provision of educational services	1,158,843,000.00	199,931,513.38	602,888,753.58	52.0%	555,954,246.42
0505	Adequate infrastructure at all levels	269,492,000.00	50,030,736.59	150,766,203.77	55.9%	118,725,796.23
06	HOUSING AND URBAN DEVELOPMENT	566,387,330.64	99,264,042.50	297,169,213.12	52.5%	269,218,117.51
0610	Housing and Urban Development - General	566,387,330.64	99,264,042.50	297,169,213.12	52.5%	269,218,117.51
07	GENDER	257,775,000.00	47,272,699.55	146,730,544.38	56.9%	111,044,455.62
0710	Gender - General	257,775,000.00	47,272,699.55	146,730,544.38	56.9%	111,044,455.62
08	YOUTH	919,735,000.00	239,670,276.27	717,845,710.94	78.0%	201,889,289.06
0810	Youth - General	919,735,000.00	239,670,276.27	717,845,710.94	78.0%	201,889,289.06
10	WATER RESOURCES AND RURAL DEVELOPMENT	1,902,247,000.00	51,170,290.80	737,026,108.81	38.7%	1,165,220,891.19
1010	Water Resources and Rural Deve - General	1,902,247,000.00	51,170,290.80	737,026,108.81	38.7%	1,165,220,891.19
11	INFORMATION COMMUNICATION AND TECHNOLOGY	1,378,630,000.00	255,157,637.00	765,781,592.67	55.5%	612,848,407.33
1110	Information Communication and Technology - General	1,378,630,000.00	255,157,637.00	765,781,592.67	55.5%	612,848,407.33
12	GROWING THE PRIVATE SECTOR	789,900,023.52	104,184,848.90	320,928,984.01	40.6%	468,971,039.51
1210	Growing the Private Sector - General	789,900,023.52	104,184,848.90	320,928,984.01	40.6%	468,971,039.51
13	REFORM OF GOVERNMENT AND GOVERNANCE	35,314,413,491.11	4,357,297,694.56	16,149,925,247.88	45.7%	19,164,488,243.23
1310	Reform of Government and Governance - General	35,314,413,491.11	4,357,297,694.56	16,149,925,247.88	45.7%	19,164,488,243.23
14	POWER	214,536,317.57	34,811,382.62	104,899,089.89	48.9%	109,637,227.68
1410	Power - General	214,536,317.57	34,811,382.62	104,899,089.89	48.9%	109,637,227.68
17	ROAD	4,158,306,000.00	1,129,829,833.11	3,392,667,401.54	81.6%	765,638,598.46
1710	Road - General	4,158,306,000.00	1,129,829,833.11	3,392,667,401.54	81.6%	765,638,598.46
20	CLIMATE CHANGE	1,516,079,360.00	280,696,732.29	835,111,207.17	55.1%	680,968,152.83
2010	Climate Change - General	1,516,079,360.00	280,696,732.29	835,111,207.17	55.1%	680,968,152.83
22	Solid Minerals	30,500,000.00	-	-	0.0%	30,500,000.00
2210	Solid Minerals Infrastructure - General	30,500,000.00	-	-	0.0%	30,500,000.00
23	SOCIAL PROTECTION	1,920,872,046.76	433,424,089.36	1,304,924,151.85	67.9%	615,947,894.91
2305	Social Pensions and Old Age Support	56,052,000.00	12,905,394.34	38,630,158.12	68.9%	17,421,841.88
2306	Disability and Survival Support	167,829,000.00	27,636,414.15	90,772,283.95	54.1%	77,056,716.05
2307	Promote Emergency and Humanitarian Assistance	1,696,991,046.76	392,882,280.88	1,175,521,709.78	69.3%	521,469,336.98

Table 17: Overhead Expenditure by Programme Classification

Kano State Government Budget Performance Report 2026 Q3 - Overhead Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Overhead Expenditure	195,682,514,184.26	32,999,113,633.97	72,005,951,103.62	36.8%	123,676,563,080.64
01	AGRICULTURE	1,200,288,735.50	293,265,369.00	900,247,223.00	75.0%	300,041,512.50
0101	Effective governance of the Agriculture Sector	75,955,405.00	4,900,000.00	10,000,000.00	13.2%	65,955,405.00
0107	Promotion of enabling environment for increased agricultural development	1,124,333,330.50	288,365,369.00	890,247,223.00	79.2%	234,086,107.50
02	SOCIETAL RE-ORIENTATION	61,000,000.00	-	-	0.0%	61,000,000.00
0210	Societal Re-orientation - General	61,000,000.00	-	-	0.0%	61,000,000.00
03	POVERTY ALLEVIATION	39,000,000.00	49,817,000.00	49,817,000.00	127.7%	- 10,817,000.00
0310	Poverty Alleviation - General	39,000,000.00	49,817,000.00	49,817,000.00	127.7%	- 10,817,000.00
04	HEALTH	17,762,134,382.37	2,026,843,139.52	5,721,775,176.00	32.2%	12,040,359,206.37
0401	Effective Governance of the Health System	3,226,946,000.00	419,320,526.93	1,282,857,672.11	39.8%	1,944,088,327.89
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	606,009,000.00	195,153,481.00	411,881,177.60	68.0%	194,127,822.40
0405	Provision of adequate and modern health infrastructure for health services delivery	6,698,909,937.37	882,454,631.73	2,812,813,348.62	42.0%	3,886,096,588.75
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	277,500,000.00	8,898,383.77	84,812,383.77	30.6%	192,687,616.23
0407	Evidence generation and utilisation	400,000.00	-	30,000.00	7.5%	370,000.00
0410	Health Sector Expenditures Not Elsewhere Classified	6,947,369,445.00	521,016,116.09	1,129,380,593.90	16.3%	5,817,988,851.10
05	EDUCATION	67,324,477,193.07	609,962,900.00	3,802,624,905.12	5.6%	63,521,852,287.95
0501	Effective governance of the education system	50,404,877,397.03	527,242,900.00	2,326,496,121.97	4.6%	48,078,381,275.06
0503	Equity and inclusiveness in the provision of educational services	119,900,790.00	1,500,000.00	4,500,000.00	3.8%	115,400,790.00
0504	Improved quality of teaching and learning outcomes	16,498,640,982.00	69,720,000.00	1,427,138,862.15	8.7%	15,071,502,119.85
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	11,500,000.00	44,489,921.00	23.2%	147,608,103.04
06	HOUSING AND URBAN DEVELOPMENT	4,160,650,899.00	1,626,555,779.64	4,504,859,251.72	108.3%	- 344,208,352.72
0610	Housing and Urban Development - General	4,160,650,899.00	1,626,555,779.64	4,504,859,251.72	108.3%	- 344,208,352.72
07	GENDER	281,750,000.00	67,560,000.00	306,469,000.00	108.8%	- 24,719,000.00
0710	Gender - General	281,750,000.00	67,560,000.00	306,469,000.00	108.8%	- 24,719,000.00
08	YOUTH	3,782,505,400.00	82,045,000.00	124,045,000.00	3.3%	3,658,460,400.00
0810	Youth - General	3,782,505,400.00	82,045,000.00	124,045,000.00	3.3%	3,658,460,400.00
09	ENVIRONMENTAL IMPROVEMENT	1,732,974,058.00	49,000,000.00	1,108,231,403.38	63.9%	624,742,654.62
0910	Environmental Improvement - General	1,732,974,058.00	49,000,000.00	1,108,231,403.38	63.9%	624,742,654.62
10	WATER RESOURCES AND RURAL DEVELOPMENT	2,397,242,250.00	2,356,236,046.51	5,101,486,212.26	212.8%	- 2,704,243,962.26
1010	Water Resources and Rural Deve - General	2,397,242,250.00	2,356,236,046.51	5,101,486,212.26	212.8%	- 2,704,243,962.26
11	INFORMATION COMMUNICATION AND TECHNOLOGY	547,211,499.60	19,878,500.00	50,729,220.00	9.3%	496,482,279.60
1110	Information Communication and Technology - General	547,211,499.60	19,878,500.00	50,729,220.00	9.3%	496,482,279.60
12	GROWING THE PRIVATE SECTOR	2,556,862,649.75	56,640,000.00	88,040,000.00	3.4%	2,468,822,649.75
1210	Growing the Private Sector - General	2,556,862,649.75	56,640,000.00	88,040,000.00	3.4%	2,468,822,649.75
13	REFORM OF GOVERNMENT AND GOVERNANCE	91,078,612,116.97	25,743,783,099.30	49,804,392,337.98	54.7%	41,274,219,778.99
1310	Reform of Government and Governance - General	91,078,612,116.97	25,743,783,099.30	49,804,392,337.98	54.7%	41,274,219,778.99
14	POWER	20,046,000.00	1,500,000.00	36,327,891.00	181.2%	- 16,281,891.00
1410	Power - General	20,046,000.00	1,500,000.00	36,327,891.00	181.2%	- 16,281,891.00
17	ROAD	2,255,489,000.00	2,400,000.00	388,054,883.16	17.2%	1,867,434,116.84
1710	Road - General	2,255,489,000.00	2,400,000.00	388,054,883.16	17.2%	1,867,434,116.84
20	CLIMATE CHANGE	72,270,000.00	3,124,800.00	6,249,600.00	8.6%	66,020,400.00
2010	Climate Change - General	72,270,000.00	3,124,800.00	6,249,600.00	8.6%	66,020,400.00
22	Solid Minerals	410,000,000.00	10,502,000.00	12,602,000.00	3.1%	397,398,000.00
2210	Solid Minerals Infrastructure - General	410,000,000.00	10,502,000.00	12,602,000.00	3.1%	397,398,000.00

Table 18: Capital Expenditure by Programme Classification

Kano State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Capital Expenditure	1,048,111,244,596.98	123,891,314,939.99	391,639,561,058.45	37.4%	656,471,683,538.53
01	AGRICULTURE	21,177,011,335.54	-	10,933,642,748.84	51.6%	10,243,368,586.70
0101	Effective governance of the Agriculture Sector	1,058,038,000.34	-	718,344,500.84	67.9%	339,693,499.50
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	-	3,499,931,248.00	159.6%	- 1,307,667,178.00
0104	Reduction of post-harvest losses	2,832,327,950.00	-	4,266,000,000.00	150.6%	- 1,433,672,050.00
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	-	2,449,367,000.00	34.3%	4,696,514,315.20
0110	Agriculture Sector Expenditures Not Elsewhere Classified	30,000,000.00	-	-	0.0%	30,000,000.00
03	POVERTY ALLEVIATION	2,765,100,000.00	-	153,764,646.87	5.6%	2,611,335,353.13
0310	Poverty Alleviation - General	2,765,100,000.00	-	153,764,646.87	5.6%	2,611,335,353.13
04	HEALTH	131,871,853,908.33	50,388,936,457.98	100,037,328,222.25	75.9%	31,834,525,686.08
0401	Effective Governance of the Health System	13,281,240,748.29	4,994,230,196.78	9,986,960,393.56	75.2%	3,294,280,354.73
0402	Community Engagement and Participation in Health	3,055,005,190.00	72,939,347.00	145,878,694.00	4.8%	2,909,126,496.00
0403	Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens	23,321,311,066.00	5,871,659,436.31	10,043,146,542.94	43.1%	13,278,164,523.06
0404	Provision of the right number and right skill mix of competent, motivated, and productive	2,133,276,643.00	212,807,829.69	377,630,237.95	17.7%	1,755,646,405.05
0405	Provision of adequate and modern health infrastructure for health services delivery	83,822,636,323.04	11,586,456,053.20	50,336,244,758.80	60.1%	33,486,391,564.24
0406	Provision of quality, affordable, available, and safe medicines, vaccines, and other health	3,058,383,938.00	27,601,975,595.00	28,338,815,595.00	926.6%	- 25,280,431,657.00
0410	Health Sector Expenditures Not Elsewhere Classified	3,200,000,000.00	48,868,000.00	808,652,000.00	25.3%	2,391,348,000.00
05	EDUCATION	280,748,512,498.62	5,854,698,362.09	85,030,320,641.21	30.3%	195,718,191,857.41
0501	Effective governance of the education system	179,389,583,357.56	5,841,290,753.29	68,109,193,189.72	38.0%	111,280,390,167.84
0502	Increase in access, retention, and completion rate at all levels	23,531,267,087.58	13,407,608.80	12,122,628,093.70	51.5%	11,408,638,993.88
0503	Equity and inclusiveness in the provision of educational services	72,029,785,550.96	-	4,798,499,357.79	6.7%	67,231,286,193.17
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
06	HOUSING AND URBAN DEVELOPMENT	201,872,267,427.47	28,867,054,776.10	69,746,937,400.34	34.6%	132,125,330,027.13
0610	Housing and Urban Development - General	201,872,267,427.47	28,867,054,776.10	69,746,937,400.34	34.6%	132,125,330,027.13
07	GENDER	5,321,350,000.00	-	-	0.0%	5,321,350,000.00
0710	Gender - General	5,321,350,000.00	-	-	0.0%	5,321,350,000.00
08	YOUTH	3,631,500,000.00	-	-	0.0%	3,631,500,000.00
0810	Youth - General	3,631,500,000.00	-	-	0.0%	3,631,500,000.00
10	WATER RESOURCES AND RURAL DEVELOPMENT	31,713,068,260.25	-	3,214,477,117.49	10.1%	28,498,591,142.76
1010	Water Resources and Rural Deve - General	31,713,068,260.25	-	3,214,477,117.49	10.1%	28,498,591,142.76
11	INFORMATION COMMUNICATION AND TECHNOLOGY	8,643,560,221.43	-	-	0.0%	8,643,560,221.43
1110	Information Communication and Technology - General	8,643,560,221.43	-	-	0.0%	8,643,560,221.43
12	GROWING THE PRIVATE SECTOR	12,421,165,821.71	50,208,060.41	50,208,060.41	0.4%	12,370,957,761.30
1210	Growing the Private Sector - General	12,421,165,821.71	50,208,060.41	50,208,060.41	0.4%	12,370,957,761.30
13	REFORM OF GOVERNMENT AND GOVERNANCE	103,051,294,295.68	11,963,650,602.96	31,058,160,891.97	30.1%	71,993,133,403.71
1310	Reform of Government and Governance - General	103,051,294,295.68	11,963,650,602.96	31,058,160,891.97	30.1%	71,993,133,403.71
14	POWER	52,254,556,025.67	7,935,868,195.16	18,938,748,020.15	36.2%	33,315,808,005.52
1410	Power - General	52,254,556,025.67	7,935,868,195.16	18,938,748,020.15	36.2%	33,315,808,005.52
17	ROAD	173,683,460,015.64	18,830,898,485.29	70,609,679,824.48	40.7%	103,073,780,191.16
1710	Road - General	173,683,460,015.64	18,830,898,485.29	70,609,679,824.48	40.7%	103,073,780,191.16
20	CLIMATE CHANGE	15,004,044,786.66	-	1,866,293,484.45	12.4%	13,137,751,302.21
2010	Climate Change - General	15,004,044,786.66	-	1,866,293,484.45	12.4%	13,137,751,302.21
22	Solid Minerals	3,952,500,000.00	-	-	0.0%	3,952,500,000.00
2210	Solid Minerals 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 Q3 - Other Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	<i>Total Other Expenditure</i>	<i>38,994,330,134.87</i>	<i>9,453,039,913.75</i>	<i>22,974,401,922.72</i>	<i>58.9%</i>	<i>16,019,928,212.15</i>
10	WATER RESOURCES AND RURAL DEVELOPMENT	400,000.00	-	-	0.0%	400,000.00
1010	Water Resources and Rural Deve - General	400,000.00	-	-	0.0%	400,000.00
13	REFORM OF GOVERNMENT AND GOVERNANCE	38,993,930,134.87	9,453,039,913.75	22,974,401,922.72	58.9%	16,019,528,212.15
1310	Reform of Government and Governance - General	38,993,930,134.87	9,453,039,913.75	22,974,401,922.72	58.9%	16,019,528,212.15

3 Primary Healthcare Budget Performance

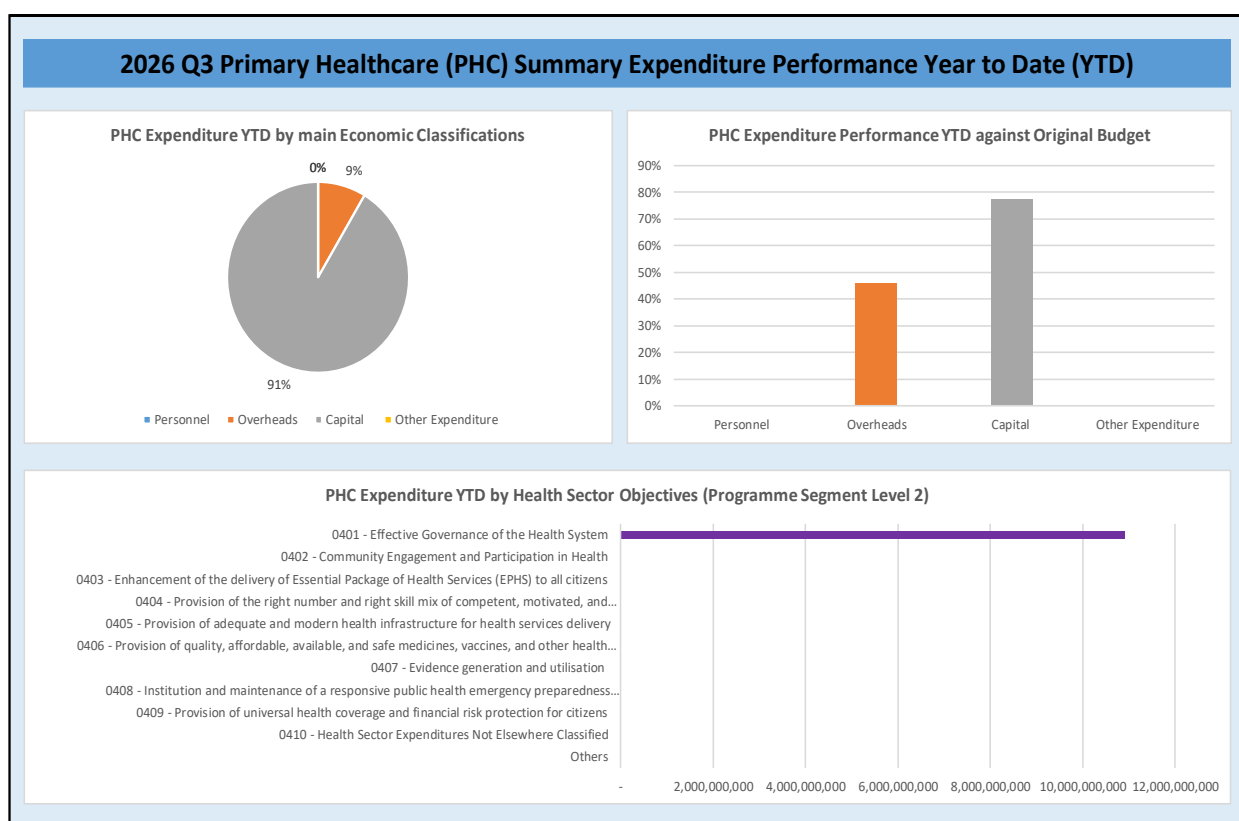
3.A Overview

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 Q3, 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 Third Quarter performance, personnel cost recorded 55.4% outturn, overhead cost 46.2% while capital expenditure recorded 77.4% 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 Q3 - Primary Healthcare Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05
050000000000	Social Services Sector	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05
052100000000	Ministry of Health	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05
052100500100	Primary Health Care Mgt. Board (PHCMB)	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05

Table 21: Primary Healthcare Expenditure by Functional Classification

Kano State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05
707	HEALTH	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05
7074	PUBLIC HEALTH SERVICES	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05
70741	PUBLIC HEALTH SERVICES	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05

Table 22: Primary Healthcare Expenditure by Programme Classification

Kano State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05
04	HEALTH	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05
0401	Effective Governance of the Health System	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05

Table 23: Primary Healthcare Expenditure by Economic Classification

Kano State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05
2	EXPENDITURES	14,917,852,748.29	5,271,322,505.33	10,917,382,012.24	73.2%	4,000,470,736.05
22	OTHER RECURRENT COSTS	2,016,612,000.00	278,592,308.55	931,921,618.68	46.2%	1,084,690,381.32
2202	OVERHEAD COST	2,016,612,000.00	278,592,308.55	931,921,618.68	46.2%	1,084,690,381.32
220201	TRAVEL & TRANSPORT - GENERAL	1,055,340,000.00	267,410,057.55	894,357,839.68	84.7%	160,982,160.32
22020101	LOCAL TRAVEL & TRANSPORT: TRAINING	1,055,340,000.00	267,410,057.55	894,357,839.68	84.7%	160,982,160.32
220202	UTILITIES - GENERAL	794,430,000.00	550,000.00	1,538,000.00	0.2%	792,892,000.00
22020201	ELECTRICITY CHARGES	643,500,000.00	-	-	0.0%	643,500,000.00
22020203	INTERNET ACCESS CHARGES	117,000,000.00	550,000.00	1,470,000.00	1.3%	115,530,000.00
22020205	WATER RATES	17,550,000.00	-	68,000.00	0.4%	17,482,000.00
22020209	OTHER UTILITIES	16,380,000.00	-	-	0.0%	16,380,000.00
220203	MATERIALS & SUPPLIES - GENERAL	29,835,000.00	400,000.00	431,000.00	1.4%	29,404,000.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	15,210,000.00	400,000.00	431,000.00	2.8%	14,779,000.00
22020305	PRINTING OF NON SECURITY DOCUMENTS	14,625,000.00	-	-	0.0%	14,625,000.00
220204	MAINTENANCE SERVICES - GENERAL	98,865,000.00	3,429,000.00	19,171,373.00	19.4%	79,693,627.00
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	14,625,000.00	1,025,000.00	12,697,440.00	86.8%	1,927,560.00
22020402	MAINTENANCE OF OFFICE FURNITURE	14,040,000.00	727,000.00	941,500.00	6.7%	13,098,500.00
22020403	MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS	14,040,000.00	-	1,010,433.00	7.2%	13,029,567.00
22020404	MAINTENANCE OF OFFICE / IT EQUIPMENTS	14,040,000.00	-	261,000.00	1.9%	13,779,000.00
22020405	MAINTENANCE OF PLANTS/GENERATORS	14,040,000.00	-	-	0.0%	14,040,000.00
22020406	OTHER MAINTENANCE SERVICES	14,040,000.00	1,677,000.00	4,261,000.00	30.3%	9,779,000.00
22020410	MAINTENANCE OF STREET LIGHTINGS	14,040,000.00	-	-	0.0%	14,040,000.00
220205	TRAINING - GENERAL	14,040,000.00	3,708,251.00	6,843,251.00	48.7%	7,196,749.00
22020501	LOCAL TRAINING	14,040,000.00	3,708,251.00	6,843,251.00	48.7%	7,196,749.00
220207	CONSULTING & PROFESSIONAL SERVICES - GENERAL	12,870,000.00	2,795,000.00	2,795,000.00	21.7%	10,075,000.00
22020701	FINANCIAL CONSULTING	12,870,000.00	2,795,000.00	2,795,000.00	21.7%	10,075,000.00
220208	FUEL & LUBRICANTS - GENERAL	4,680,000.00	-	4,153,595.00	88.8%	526,405.00
22020801	MOTOR VEHICLE FUEL COST	2,340,000.00	-	2,114,495.00	90.4%	225,505.00
22020803	PLANT / GENERATOR FUEL COST	2,340,000.00	-	2,039,100.00	87.1%	300,900.00
220210	MISCELLANEOUS EXPENSES GENERAL	6,552,000.00	300,000.00	2,631,560.00	40.2%	3,920,440.00
22021001	REFRESHMENT & MEALS	2,340,000.00	160,000.00	430,000.00	18.4%	1,910,000.00
22021003	PUBLICITY & ADVERTISEMENTS	2,340,000.00	140,000.00	538,000.00	23.0%	1,802,000.00
22021011	OTHER MISCELLANEOUS	1,872,000.00	-	1,663,560.00	88.9%	208,440.00
23	CAPITAL EXPENDITURE	12,901,240,748.29	4,992,730,196.78	9,985,460,393.56	77.4%	2,915,780,354.73
2301	FIXED ASSETS PURCHASED	907,837,900.00	443,348,900.00	886,697,800.00	97.7%	21,140,100.00
230101	PURCHASE OF FIXED ASSETS - GENERAL	907,837,900.00	443,348,900.00	886,697,800.00	97.7%	21,140,100.00
23010105	PURCHASE OF MOTOR VEHICLES	907,837,900.00	443,348,900.00	886,697,800.00	97.7%	21,140,100.00
2302	CONSTRUCTION / PROVISION	4,411,512,670.99	1,970,902,164.78	3,618,804,329.56	82.0%	792,708,341.43
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL	4,411,512,670.99	1,970,902,164.78	3,618,804,329.56	82.0%	792,708,341.43
23020101	CONSTRUCTION / PROVISION OF OFFICE BUILDINGS	687,424,621.99	187,777,114.78	375,554,229.56	54.6%	311,870,392.43
23020103	CONSTRUCTION / PROVISION OF ELECTRICITY	416,000,000.00	243,500,000.00	487,000,000.00	117.1%	-
23020106	CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENTRES	2,598,088,049.00	1,185,625,050.00	2,048,250,100.00	78.8%	549,837,949.00
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	596,750,000.00	354,000,000.00	708,000,000.00	118.6%	-
23020128	OTHER CONSTRUCTION	113,250,000.00	-	-	0.0%	113,250,000.00
2303	REHABILITATION / REPAIRS	6,820,146,680.45	2,455,939,032.00	5,234,878,064.00	76.8%	1,585,268,616.45
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	6,820,146,680.45	2,455,939,032.00	5,234,878,064.00	76.8%	1,585,268,616.45
23030105	REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES	6,015,342,845.75	2,090,273,032.00	4,503,546,064.00	74.9%	1,511,796,781.75
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	222,495,284.70	56,000,000.00	112,000,000.00	50.3%	110,495,284.70
23030127	REHABILITATION/REPAIRS- ICT INFRASTRUCTURES	582,308,550.00	309,666,000.00	619,332,000.00	106.4%	-
2305	OTHER CAPITAL PROJECTS	761,743,496.85	122,540,100.00	245,080,200.00	32.2%	516,663,296.85
230501	ACQUISITION OF NON TANGIBLE ASSETS	761,743,496.85	122,540,100.00	245,080,200.00	32.2%	516,663,296.85
23050102	COMPUTER SOFTWARE ACQUISITION	235,754,000.00	65,828,000.00	131,656,000.00	55.8%	104,098,000.00
23050103	MONITORING AND EVALUATION	336,747,712.35	24,323,550.00	48,647,100.00	14.4%	288,100,612.35
23050128	OTHER NON-TANGIBLE ASSETS	189,241,784.50	32,388,550.00	64,777,100.00	34.2%	124,464,684.50

3.C Primary Healthcare Capital Expenditure by Project

Table 24: Primary Healthcare Capital Expenditure by Project

Kano State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
052100500100 - Primary Health Care Mgt. Board (PHCI)	Strengthening Administrative And Financial Coordination, Harmonization And Alignment	50,000,000.00	23,701,000.00	47,402,000.00	94.8%	2,598,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Strengthening Financial Management Oversight And Control Through Risk Protection Of	40,500,000.00	1,522,500.00	3,045,000.00	7.5%	37,455,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Procurement Of 10no. Operational Vehicles (1no. Per Department To Support The	402,003,000.00	150,678,900.00	301,357,800.00	75.0%	100,645,200.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Support The Operation Of Human Resource For Health Management Information	50,000,000.00	24,323,550.00	48,647,100.00	97.3%	1,352,900.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Coordination Of The Development Of Evidence Base And Costed Annual Operational Plan	98,741,784.50	7,165,050.00	14,330,100.00	14.5%	84,411,684.50	
052100500100 - Primary Health Care Mgt. Board (PHCI)	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 (PHCI)	Solarization Of Board Headquarters, State Cold Store, Zonal Cold Store, LGA Cold Store,	416,000,000.00	243,500,000.00	487,000,000.00	117.1%	- 71,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Construction Of 8no. Additional Office Complex At Headquarters And Landscaping And	303,500,000.00	-	-	0.0%	303,500,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Construction & Renovation Of Primary Health Care Zonal Offices In The State	383,924,621.99	187,777,114.78	375,554,229.56	97.8%	8,370,392.43	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Renovation/Maintenance Of Primary Health Care Facilities In The State	472,500,000.00	234,500,000.00	469,000,000.00	99.3%	3,500,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Printing Of Data Tools, Wards & LGA Summary For Routine Inspection, Strengthen The	235,754,000.00	65,828,000.00	131,656,000.00	55.8%	104,098,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	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 (PHCI)	Implementation Of Minimal Service Package (MSP) Investment Plan In The State	2,430,588,049.00	1,185,625,050.00	2,048,250,100.00	84.3%	382,337,949.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	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 (PHCI)	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 (PHCI)	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 (PHCI)	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 (PHCI)	Scale-Up DRF With 100no. Additional Facilities To Increase Access Of Quality Drugs And	192,212,812.35	-	-	0.0%	192,212,812.35	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Conduction Of Monthly, Quarterly And Bi-Annual DRF Monitoring And Supervision And	24,534,900.00	-	-	0.0%	24,534,900.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Procurement Of 4no. Operational Vehicles To Replace Aged Existing Ones For Efficient	505,834,900.00	292,670,000.00	585,340,000.00	115.7%	- 79,505,100.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	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 (PHCI)	Coordination Of LMCU Across All The 44 LGAs Of The State/Strengthening The Referral	223,681,385.00	-	-	0.0%	223,681,385.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Coordination Of Primary Health Care Services/Activities In The State	222,495,284.70	56,000,000.00	112,000,000.00	50.3%	110,495,284.70	
052100500100 - Primary Health Care Mgt. Board (PHCI)	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 (PHCI)	Strengthen Referral System At Primary Health Care Centres	10,000,000.00	-	-	0.0%	10,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Conduction Of Medical Field Unit/Integrated Mobile Health Services Across The State	162,000,000.00	62,000,000.00	124,000,000.00	76.5%	38,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Integration And Coordination Of Primary Eye Care Into Primary Health Care Services At	40,000,000.00	-	-	0.0%	40,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	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 (PHCI)	Integration Of Community Mental Health Into Primary Health Care Services At Various	45,000,000.00	-	-	0.0%	45,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Strengthening The Coordination Of Contributory Health Care Scheme	50,388,250.00	-	-	0.0%	50,388,250.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	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 (PHCI)	Child Birth SPacing Programme In Primary Health Care Across The State	150,560,000.00	50,000,000.00	100,000,000.00	66.4%	50,560,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	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 (PHCI)	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 (PHCI)	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 (PHCI)	Promotion And Expansion Of Exclusive Breastfeeding Practice (EBF) And Complementary	27,000,000.00	-	-	0.0%	27,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Establishment Of Nutrition Corners In 42 LGAs And Upgarade Of The Existing Corners In	200,500,000.00	-	100,000,000.00	49.9%	100,500,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Social And Behavior Change Communication Activities On Infant And Young Child	202,500,000.00	100,000,000.00	200,000,000.00	98.8%	2,500,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Conduction Of The ACSM Programme For The Focus Of Gender Improment Across The	500,000,000.00	300,000,000.00	600,000,000.00	120.0%	- 100,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Promote An Integrated National Disease Surveillance System In Line With International	92,700,180.00	-	-	0.0%	92,700,180.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Conduction/Provision Of Routine Immunization Programme Across The State	2,912,466,762.00	1,543,773,032.00	3,087,546,064.00	106.0%	- 175,079,302.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Coordination Of Communicable Diseases - Primary Health Care H/Q	115,000,000.00	50,000,000.00	100,000,000.00	87.0%	15,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Strengthening Tuber Culliosis Program Coordination, Monitoring And Supervision Across	48,525,108.75	-	-	0.0%	48,525,108.75	
052100500100 - Primary Health Care Mgt. Board (PHCI)	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 (PHCI)	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 (PHCI)	Building Of Incinerator At State Primary Health Care Management Board Headquarter	596,750,000.00	354,000,000.00	708,000,000.00	118.6%	- 111,250,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Participatory Learning And Action For Community Ownership (PLACO) Activities And	82,308,550.00	9,666,000.00	19,332,000.00	23.5%	62,976,550.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	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 (PHCI)	Implementation Of Community-Based Health Workers (CBHW) In The State	150,839,020.00	50,000,000.00	100,000,000.00	66.3%	50,839,020.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Furmingation Of Health Care Facilities Across The State	51,000,000.00	-	-	0.0%	51,000,000.00	
052100500100 - Primary Health Care Mgt. Board (PHCI)	Establishment Of Newborn Resuscitation Center In All The 44 LGAs In The State	445,880,000.00	-	223,000,000.00	50.0%	222,880,000.00	

4 Basic Education Budget Performance

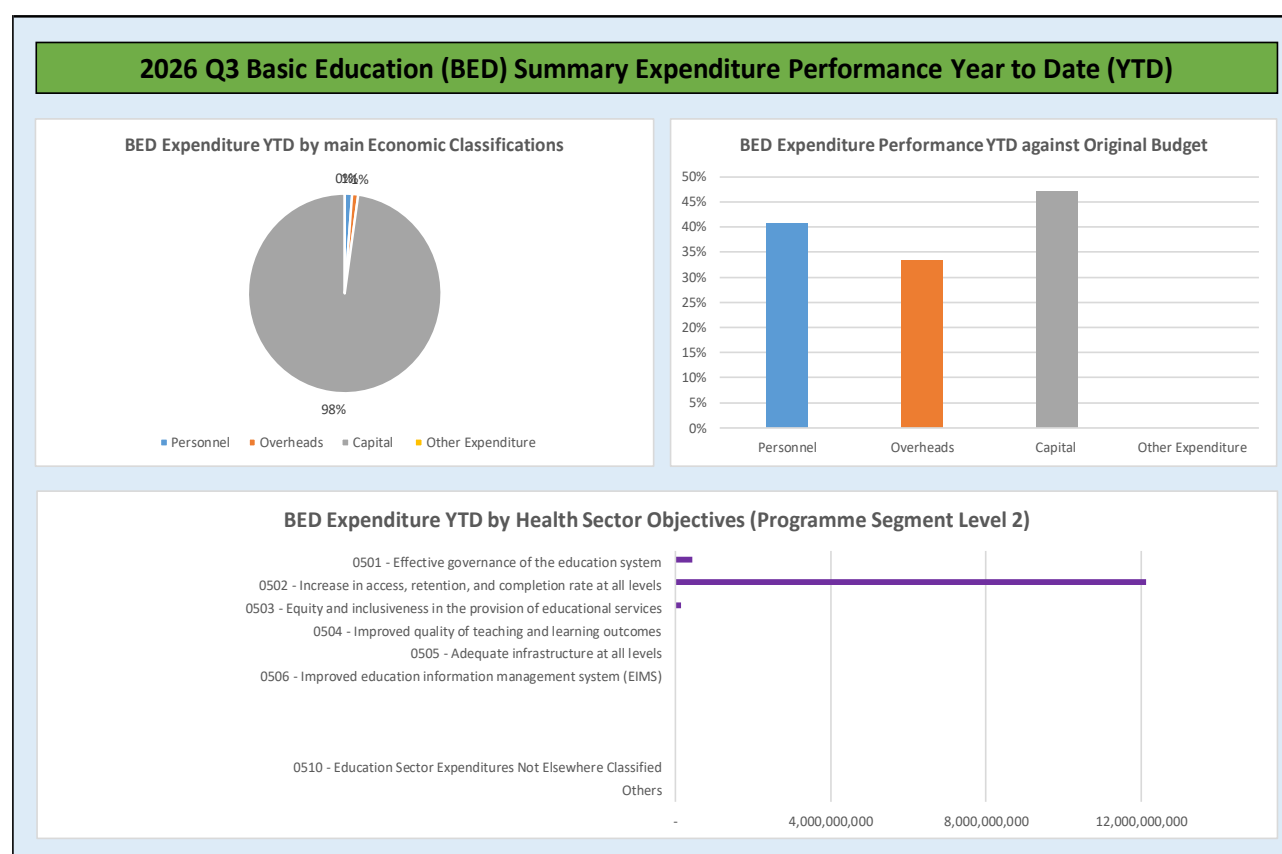
4.A Overview

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 Q3, 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 Nine -month period, January to September 2026, Basic Education personnel cost recorded 40.6% performance, overhead cost – 33.4% outturn, while capital expenditure recorded 51.8 % 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 Q3 - Basic Education Expenditure by Administrative Classification

Code	Administrative Unit	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
050000000000	Social Services Sector	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
051700000000	Ministry of Education	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
051700300100	SUBEB	24,707,292,244.49	121,511,916.74	12,689,529,959.57	51.4%	12,017,762,284.92
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	-	17,374,222.08	1.7%	989,022,400.02

Table 26: Basic Education Expenditure by Functional Classification

Kano State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Functional Classification

Code	Function	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
709	EDUCATION	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
7091	PRE-PRIMARY AND PRIMARY EDUCATION	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
70912	PRIMARY EDUCATION	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28

Table 27: Basic Education Expenditure by Programme Classification

Kano State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Programme Classification

Code	Programme (Sector and Objective)	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
05	EDUCATION	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
0501	Effective governance of the education system	2,413,776,779.01	57,600,000.00	428,360,222.08	17.7%	1,985,416,556.93
0502	Increase in access, retention, and completion rate at all levels	23,031,267,087.58	13,407,608.80	12,122,628,093.70	52.6%	10,908,638,993.88
0503	Equity and inclusiveness in the provision of educational services	383,645,000.00	50,504,307.94	155,915,865.87	40.6%	227,729,134.13
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 Q3 - Basic Education Expenditure by Economic Classification

Code	Economic	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)
	Total Expenditure	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
2	EXPENDITURES	27,167,315,755.93	121,511,916.74	12,706,904,181.65	46.8%	14,460,411,574.28
21	PERSONNEL COST	383,645,000.00	50,504,307.94	155,915,865.87	40.6%	227,729,134.13
2101	SALARY	304,711,000.00	41,706,090.49	128,911,707.40	42.3%	175,799,292.60
210101	SALARIES AND WAGES	304,711,000.00	41,706,090.49	128,911,707.40	42.3%	175,799,292.60
21010101	SALARY	304,711,000.00	41,706,090.49	128,911,707.40	42.3%	175,799,292.60
2102	ALLOWANCES AND SOCIAL CONTRIBUTION	78,934,000.00	8,798,217.45	27,004,158.47	34.2%	51,929,841.53
210201	ALLOWANCES	78,934,000.00	8,798,217.45	27,004,158.47	34.2%	51,929,841.53
21020106	RESPONSIBILITY ALLOWANCE	7,893,400.00	8,066,269.63	8,066,269.63	102.2%	-
21020114	MEDICAL ALLOWANCE	31,573,600.00	731,947.82	18,168,967.04	57.5%	13,404,632.96
21020116	OTHER ALLOWANCES (LTG, & UPKEEP)	23,680,200.00	-	768,921.80	3.2%	22,911,278.20
21020128	OTHER ALLOWANCES	15,786,800.00	-	-	0.0%	15,786,800.00
22	OTHER RECURRENT COSTS	383,585,136.00	57,600,000.00	128,200,000.00	33.4%	255,385,136.00
2202	OVERHEAD COST	383,585,136.00	57,600,000.00	128,200,000.00	33.4%	255,385,136.00
220203	MATERIALS & SUPPLIES - GENERAL	343,585,136.00	37,600,000.00	88,200,000.00	25.7%	255,385,136.00
22020301	OFFICE STATIONERIES / COMPUTER CONSUMABLES	40,000,000.00	-	30,600,000.00	76.5%	9,400,000.00
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	27,600,000.00	27,600,000.00	253.6%	-
22020311	FOOD STUFF / CATERING MATERIALS SUPPLIES	284,201,136.00	10,000,000.00	30,000,000.00	10.6%	254,201,136.00
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
220204	MAINTENANCE SERVICES - GENERAL	40,000,000.00	20,000,000.00	40,000,000.00	100.0%	-
22020401	MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT	40,000,000.00	20,000,000.00	40,000,000.00	100.0%	-
23	CAPITAL EXPENDITURE	26,400,085,619.93	13,407,608.80	12,422,788,315.78	47.1%	13,977,297,304.15
2301	FIXED ASSETS PURCHASED	6,607,013,838.40	13,407,608.80	3,773,777,403.45	57.1%	2,833,236,434.95
230101	PURCHASE OF FIXED ASSETS - GENERAL	6,607,013,838.40	13,407,608.80	3,773,777,403.45	57.1%	2,833,236,434.95
23010103	PURCHASE OF RESIDENTIAL BUILDINGS	4,601,596.96	-	-	0.0%	4,601,596.96
23010104	PURCHASE MOTOR CYCLES	320,000,000.00	-	225,478,000.00	70.5%	94,522,000.00
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	48.3%	1,069,155,900.89
23010113	PURCHASE OF COMPUTERS	229,817,424.44	-	56,789,000.00	24.7%	173,028,424.44
23010124	PURCHASE OF TEACHING / LEARNING AID EQUIPMENT	3,488,287,071.26	13,407,608.80	2,391,510,403.45	68.6%	1,096,776,667.81
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	-	100,000,000.00	40.0%	150,000,000.00
2302	CONSTRUCTION / PROVISION	11,377,178,336.39	-	5,129,187,972.92	45.1%	6,247,990,363.47
230201	CONSTRUCTION / PROVISION OF FIXED ASSETS	11,377,178,336.39	-	5,129,187,972.92	45.1%	6,247,990,363.47
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	-	3,354,179,012.92	39.5%	5,146,897,438.67
23020118	CONSTRUCTION / PROVISION OF INFRASTRUCTURE	139,942,958.08	-	-	0.0%	139,942,958.08
23020127	CONSTRUCTION OF ICT INFRASTRUCTURES	361,178,619.72	-	100,000,000.00	27.7%	261,178,619.72
23020128	OTHER CONSTRUCTION	2,000,000,000.00	-	1,675,008,960.00	83.8%	324,991,040.00
2303	REHABILITATION / REPAIRS	4,272,659,690.86	-	2,004,647,717.33	46.9%	2,268,011,973.53
230301	REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL	4,272,659,690.86	-	2,004,647,717.33	46.9%	2,268,011,973.53
23030106	REHABILITATION / REPAIRS - PUBLIC SCHOOLS	4,160,159,690.86	-	2,004,647,717.33	48.2%	2,155,511,973.53
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
2304	PRESERVATION OF THE ENVIRONMENT	15,000,000.00	-	-	0.0%	15,000,000.00
230401	PRESERVATION OF THE ENVIRONMENT - GENERAL	15,000,000.00	-	-	0.0%	15,000,000.00
23040101	TREE PLANTING	15,000,000.00	-	-	0.0%	15,000,000.00
2305	OTHER CAPITAL PROJECTS	4,128,233,754.28	-	1,515,175,222.08	36.7%	2,613,058,532.20
230501	ACQUISITION OF NON TANGIBLE ASSETS	4,128,233,754.28	-	1,515,175,222.08	36.7%	2,613,058,532.20
23050101	RESEARCH AND DEVELOPMENT	2,560,820,483.32	-	1,297,801,000.00	50.7%	1,263,019,483.32
23050103	MONITORING AND EVALUATION	603,945,718.07	-	150,000,000.00	24.8%	453,945,718.07
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	-	67,374,222.08	10.6%	569,060,952.58

4.C Basic Education Capital Expenditure by Project

Table 29: Basic Education Capital Expenditure by Project

Kano State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% 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	-	334,457,800.00	71.3%	134,747,443.00	
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	-	1,589,182,844.65	82.1%	346,624,953.74	
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	-	155,690,000.00	915.8%	138,690,000.00	
051700300100 - SUBEB	Capacity Building Of Emis, M&E,Statistics, 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	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	-	800,567,000.00	62.3%	483,743,146.00	
051700300100 - SUBEB	Planning Of Educational Information System(Martching Grant)	335,704,219.72	-	100,000,000.00	29.8%	235,704,219.72	
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	-	100,000,000.00	40.0%	150,000,000.00	
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	13,407,608.80	113,407,608.80	56.7%	86,592,391.20	
051700300100 - SUBEB	Procurement Of 4 New Vehicle (Hilux) For Supervision, Monitoring And InSPection Of	320,000,000.00	-	225,478,000.00	70.5%	94,522,000.00	
051700300100 - SUBEB	Maintenance Of Office 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 Divsified 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 Trenchen Nutrition Education And Training In The Curricula Of Early	466,813,333.33	-	156,786,000.00	33.6%	310,027,333.33	
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	-	76,000,000.00	63.3%	44,000,000.00	
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	-	56,000,000.00	34.6%	106,000,000.00	
051700300100 - SUBEB	Quality Assurance (Martching Grant)	335,704,219.78	-	150,000,000.00	44.7%	185,704,219.78	
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,Transilation	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	-	3,019,721,212.92	45.5%	3,621,982,393.68	
051700300100 - SUBEB	Procurements Of Pupils Furniture Of The Newly Constructed Classrooms	2,000,000,000.00	-	1,000,000,000.00	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	-	1,386,752,717.33	68.6%	634,175,799.56	
051700300100 - SUBEB	Maintenance Of Office Buildings	1,500,000,000.00	-	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	-	632,919,950.00	91.9%	55,497,505.92	
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	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	-	50,000,000.00	33.3%	100,000,000.00	
051700300100 - SUBEB	Supply of tables, chairs and teaching materials across 30 constituencies	2,000,000,000.00	-	1,675,008,960.00	83.8%	324,991,040.00	
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	
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	-	50,000,000.00	37.2%	84,281,687.58	

Kano State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	HOPE-GOV Tagging
051701000100 - Kano State Agency for Mass Education	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 Education	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 Education	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 Education	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 Education	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 Education	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 Education	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 Education	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 Education	Conducting Of International Literacy Day Celebration	23,156,641.73	-	-	0.0%	23,156,641.73	
051701000100 - Kano State Agency for Mass Education	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 Education	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 Education	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 Education	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 Education	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 Education	Conduct Of Monitoring And Evaluation Of All Literacy programmes In The 61 Learning	38,594,402.89	-	-	0.0%	38,594,402.89	
051701000100 - Kano State Agency for Mass Education	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 Education	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 Education	S.P.1.4 Establishment Of NF-Emis To Ease Access To Information	12,500,000.00	-	-	0.0%	12,500,000.00	
051701000100 - Kano State Agency for Mass Education	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 Education	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 Education	Establishment Of 2 Centres 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 Education	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 Education	Readership Promotion Campaign	5,000,000.00	-	-	0.0%	5,000,000.00	
051701000100 - Kano State Agency for Mass Education	Purchase Of One Mobile Library Van	10,000,000.00	-	-	0.0%	10,000,000.00	
051701000100 - Kano State Agency for Mass Education	Rehabilitation/Repairs Libraries	50,000,000.00	-	-	0.0%	50,000,000.00	
051701000100 - Kano State Agency for Mass Education	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	-	17,374,222.08	50.0%	17,395,322.92	

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 Q3 - Capital Expenditure by Project							
Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% 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	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	2,947,311.16	2,947,311.16	0.1%	2,879,740,688.84	
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	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	-	3,606,203,318.93	360.6%	2,606,203,318.93	
023400100100 - Ministry of Works	Provision Of 3-Way Intersection Wireless Solar Traffic Light Across Metropolitan	114,131,456.84	-	1,746,849,656.88	1530.6%	1,632,718,200.04	
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	7,932,920,884.00	7,932,920,884.00	2091.5%	7,553,631,431.41	
023400100100 - Ministry of Works	Supply And Retrofit Installation Of Anti-Theft Integrated Solar Powered Streetlight	1,500,000,000.00	-	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	-	280,933,574.98	93.6%	19,066,425.02	
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 System	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 Development	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	

Kano State Government Budget Performance Report 2026 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	Climate Expenditure Tagging
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 Library Complex	25,000,000.00	-	-	0.0%	25,000,000.00	
051701000100 - Kano State Agency for Mass Education	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 Sino 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 (250hrs) At Various Collages	145,000,000.00	-	-	0.0%	145,000,000.00	
051701600100 - Kano State Private And Voluntary Institutions	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 Headquater, 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	487,000,000.00	117.1%	- 71,000,000.00	
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 Khetfund New Office	25,198,500.00	-	-	0.0%	25,198,500.00	
052101100100 - Private Health Institutions Management	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 Supply	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 Change	Solarization Kano state ministry of Environment and climate change	150,000,000.00	-	-	0.0%	150,000,000.00	
053500100100 - Ministry of Environment & Climate Change	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 Studies	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 Facilities 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 Education	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 Q3 - Capital Expenditure by Project

Administrative Code and Description	Project Description	2026 Original Budget	2026 Q3 Performance	2026 Performance Year to Date (Q1-Q3)	% Performance Year to Date against 2026 Original Budget	Balance (against Original Budget)	Climate Expenditure Tagging
023400100100 - Ministry of Works	Erosion Control At Tofa Bridge In Tofa LGA	25,932,489.38	-	-	0.0%	25,932,489.38	
023400100100 - Ministry of Works	Construction Of Lungu Drainage At Zage In Municipal LGA	80,000,000.00	-	-	0.0%	80,000,000.00	
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 Menance 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	150,259,436.70	150,259,436.70	150.3%	- 50,259,436.70	
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 Cikin	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 Ashphalt 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	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	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	-	369,095,355.70	72.4%	140,904,644.30	
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	