Kebbi State Government

# BUDGET IMPLEMENTATION REPORT QUARTER 3 2026

**OCTOBER 2026**

## Contents


1 Summary of Performance ....3
1.A Introduction ....3
1.B Revenue Performance ....3
1.C Recurrent Expenditure Performance ....4
1.E Capital Expenditure Performance ....6
1.D Conclusions ....7
1.E Summary Budget Implementation Graphs ....8
1.F Summary Budget Implementation Report ....10
2 Budget Implementation Reports by NCOA Segments ....11
2.A Revenue by Administrative Classification ....11
2.B Revenue by Economic Classification ....13
2.C Expenditure by Administrative Classification ....17
2.D Expenditure by Economic Classification ....33
2.E Expenditure by Functional Classification ....38
2.F Expenditure by Programme Classification ....49
3 Primary Healthcare Budget Performance ....54
3.A Overview ....54
3.B Budget Implementation Reports by NCOA Segment ....56
4 Basic Education Budget Performance ....61
4.A Overview ....61
4.B Budget Implementation Reports by NCOA Segment ....63


## List of Graphical Presentations


Figure 1: Fiscal Performance Overview for Quarter .... 8
Figure 2: Fiscal Performance Overview Year to Date .... 9
Figure 3: Summary of Primary Health Care Budget Performance for Quarter and Year to Date .... 55
Figure 4: Summary of Basic Education Budget Performance Year to Date .... 62

## List of Reports

Table 1: Budget Implementation Summary ..... 10
Table 2: Total Revenue by Administrative Classification ..... 11
Table 3: Total Revenue by Economic Classification ..... 13
Table 4: Total Expenditure by Administrative Classification ..... 17
Table 5: Personnel Expenditure by Administrative Classification ..... 21
Table 6: Overhead Expenditure by Administrative Classification ..... 24
Table 7: Capital Expenditure by Administrative Classification ..... 28
Table 8: Other Expenditure by Administrative Classification ..... 30
Table 9: Total Expenditure by Economic Classification ..... 33
Table 10: Total Expenditure by Functional Classification ..... 38
Table 11: Personnel Expenditure by Functional Classification ..... 41
Table 12: Overhead Expenditure by Functional Classification ..... 43
Table 13: Capital Expenditure by Functional Classification ..... 45
Table 14: Other Expenditure by Functional Classification ..... 47
Table 15: Total Expenditure by Programme Classification ..... 49
Table 16: Personnel Expenditure by Programme Classification ..... 50
Table 17: Overhead Expenditure by Programme Classification ..... 51
Table 18: Capital Expenditure by Programme Classification ..... 52
Table 19: Other Expenditure by Programme Classification ..... 53
Table 20: Primary Healthcare Expenditure by Administrative Classification ..... 56
Table 21: Primary Healthcare Expenditure by Functional Classification ..... 56
Table 22: Primary Healthcare Expenditure by Programme Classification ..... 57
Table 23: Primary Healthcare Expenditure by Economic Classification ..... 58
Table 24 Primary Health Care Capital Expenditure by Project ..... 60
Table 25: Basic Education Expenditure by Administrative Classification ..... 63
Table 26: Basic Education Expenditure by Functional Classification ..... 63
Table 27: Basic Education Expenditure by Programme Classification ..... 63
Table 28: Basic Education Expenditure by Economic Classification ..... 64
Table 29 Basic Education Capital Expenditure by Project ..... 65

# 1 Summary of Performance

## 1.A Introduction

This Budget Implementation Report (BIR) for Quarter 3, 2026 covers the fiscal period from 1 July to 30 September 2026. It is prepared quarterly by the Ministry of Budget and Economic Planning and published on the Kebbi State Government official website within 30 days from the end of each reporting quarter, consistent with the State's commitment to fiscal transparency and open government.

The Q3 2026 BIR is the third quarterly fiscal report under the 2026 Budget and assesses actual fiscal performance of Kebbi State against the 2026 Revised Budget of ₦642.93bn, using classifications derived from the National Chart of Accounts (NCOA). Quarterly performance is measured against one quarter of the annual revised budget, while year-to-date (YTD) performance is reported against both the full-year budget and the pro-rated budget for the nine months to 30 September 2026. The report provides a structured analysis of performance across Revenue, Personnel Costs, Overhead Expenditures, Capital Investments and Other Recurrent Commitments.

In Q3 2026, the State's share of FAAC and VAT amounted to ₦62.56bn, with Statutory Allocation alone recording 108% of its quarterly budget.

In summary, total revenue for Q3 2026 (excluding opening balance) was ₦69.72bn, or 46% of the quarterly budget, while total expenditure was ₦29.53bn, or 18% of the quarterly budget. For the nine months to September, revenue stands at ₦189.31bn (31.0% of the annual budget and 41% of the pro-rated budget) and expenditure at ₦133.62bn (20.8% of the annual budget and 28% of the pro-rated budget). The largest single factor behind the revenue shortfall is that Capital Development Fund (CDF) receipts, comprising loans and other capital receipts, have not yet been realised, and this is closely linked to the slower pace of capital implementation. A number of MDAs also reported zero or near-zero actual revenue and expenditure for the period. This may reflect data capture and reporting lags rather than a complete absence of activity, and the State is committed to ensuring that data for subsequent quarters is more complete and accurately reflects actual fiscal transactions.

## 1.B Revenue Performance

Total revenue for Q3 2026 reflects the State's continued dependence on federally distributed revenues as the primary source of funding for public expenditure. The State Government's principal revenue streams include the Statutory Allocation from the Federation Account, Value Added Tax (VAT) receipts, the Electronic Money Transfer Levy (EMTL) and Internally Generated Revenue (IGR) from various MDAs.

Total revenue generated in Q3 2026 amounted to ₦69.72bn (excluding opening balance), accounting for 46% of the quarterly revenue projection. The primary sources of income were Statutory Allocation (₦37.44bn, 54% of the quarter's revenue), VAT (₦24.89bn, 36%) and IGR (₦7.11bn, 10%). Against the quarterly budget, Statutory Allocation performed at 108%, IGR at 88% and VAT at 67%. Generally, total revenue performance year to date stands at ₦189,307,717,087.52, which represents 31.0% of the total annual revenue projection and 41% of the pro-rated budget.

Including the opening balance of ₦33.18bn (105.5% of the budgeted ₦31.45bn), total resources available year to date amount to ₦222.49bn, or 34.6% of the revised budget.

The State Government's share of Federal Allocation, the major revenue source, comprises the statutory allocation, the share of VAT and other FAAC revenues (Excess Non-Oil, Exchange Gain, Ecological Fund, EMTL, FOREX Equalisation Non-Mineral and Solid Mineral). The share of FAAC totalled ₦62.56bn in Q3 and ₦161.55bn year to date, or 52.8% of the annual projection. Year to date, Statutory Allocation stands at ₦86.47bn (62.4% of the annual projection and 83% of the pro-rated budget) and VAT at ₦71.60bn (47.9% and 64% respectively).

Other FAAC revenues contributed only ₦221.27m in Q3 2026, or 5% of the quarterly budget, all of it from Other FAAC Distribution. No receipts were recorded in the quarter for Exchange Gain, EMTL, Excess Non-Oil, FOREX Equalisation Non-Mineral or Solid Mineral. Year to date, EMTL stands at ₦409.77m (5.8% of its annual projection) and no Exchange Gain has been received against a projection of ₦7.21bn; these are hoped to materialise in the final quarter. On a positive note, Solid Mineral receipts (₦732.44m) and Other FAAC Distribution (₦2.17bn) have already exceeded their annual projections, and Ecological Fund receipts of ₦120.31m, which were not budgeted for, have also been realised.

IGR performed well in the quarter, with ₦7.11bn collected (88% of the quarterly budget) and ₦13.66bn year to date (42.3% of the annual projection and 56% of the pro-rated budget). Tax revenue contributed ₦4.84bn in Q3, led by Direct Assessment (₦2.02bn), PAYE (Federal) (₦878.85m), PAYE (State) (₦763.09m) and PAYE (LGA) (₦569.02m). Year to date, Direct Assessment (149.1%), PAYE (Federal) (169.0%) and Haulage Tax (₦78.54m against a ₦7.00m projection) have already exceeded their annual targets. Non-tax revenue contributed ₦2.27bn in the quarter and ₦3.10bn year to date, only 25.8% of its annual projection, and remains the weaker component of IGR; Tax Audit Recoveries (4.8%), Solid Mineral Exploration Tax (11.7%) and Tax on Dividends (nil against ₦1.5bn) are among the lines furthest behind.

However, the Q3 2026 data shows that a number of revenue-collecting MDAs reported zero actuals year to date against their estimates.

On a positive note, a number of revenue-collecting MDAs have already exceeded their full-year 2026 targets, including the Sir Ahmadu Bello International Airport (₦77.22m against ₦14.36m), the Ministry of Lands and Housing (₦150.68m against ₦81.12m at headquarters) and the College of Health Sciences and Technology, Jega (₦35.7m against ₦23.0m), alongside the IGR line items noted above, which reflects the early traction of IGR reform initiatives. These achievements will be built upon in the remaining quarter of the year. Capital receipts remain the principal revenue risk: none of the ₦228.21bn budgeted as CDF receipts (₦212.39bn of loans and borrowings and ₦15.82bn of other capital receipts) had been realised by 30 September 2026, and aid and grants stood at ₦14.10bn, or 31.5% of the annual projection.

## 1.C Recurrent Expenditure Performance

Recurrent expenditure in Q3 2026 amounted to ₦22.64bn, bringing year-to-date recurrent expenditure to ₦83.89bn, or 38.5% of the revised recurrent budget of ₦217.82bn (51% of the pro-rated budget). The quarter's spending covered personnel emoluments (₦9.38bn), overhead

costs (₦9.84bn) and other recurrent commitments (₦3.43bn). Recurrent revenue of ₦69.67bn exceeded recurrent expenditure by ₦47.03bn in the quarter, bringing the cumulative recurrent surplus available for transfer to the capital account, including the opening balance, to ₦124.50bn. The recurrent budget was revised upward by ₦16.66bn from ₦201.16bn, with an equivalent reduction in the capital budget.

Personnel expenditure remained the dominant recurrent spending category year to date at ₦35.20bn, or 52.5% of the annual budget and 70% of the pro-rated budget, of which salaries account for ₦26.34bn (56.0%), pensions ₦4.80bn (66.6%) and gratuities ₦2.01bn (36.6%). Q3 personnel spending of ₦9.38bn was 56% of the quarterly budget. The implementation of the National Minimum Wage continues to influence personnel costs, with the State Government maintaining its commitment to timely salary payments across all MDAs in line with its social contract with public servants. The ₦3.63bn provision for clearance of gratuity arrears has not yet been drawn.

Overhead expenditure was ₦9.84bn in Q3 (39% of the quarterly budget) and ₦30.73bn year to date (30.5% of the annual budget and 41% of the pro-rated budget), reflecting the State's cost-containment approach. Security Services is the main line running ahead of plan at ₦7.10bn, or 70.7% of its revised provision of ₦10.03bn (increased from ₦3.03bn in the original budget), followed by Other Services-General at 58.6%. By contrast, absorption is low in Materials and Supplies (13.4%), Consulting and Professional Services (14.0%) and Food Stuff and Catering Supplies (3.6%). The State is committed to ensuring that all actual expenditure data is captured and accurately reported in subsequent quarters, working with the Accountant General's Office to retrieve any missing transaction records.

Public debt charges, now reported with principal and interest disaggregated, amounted to ₦1.81bn in Q3 and ₦4.42bn year to date (33.8% of the annual budget and 45% of the pro-rated budget). Foreign principal repayments accounted for ₦1.61bn of the quarter's total and ₦3.05bn year to date (67.1% of the provision), while domestic interest stood at ₦888.74m year to date (35.1%) and domestic principal at ₦474.05m. No foreign interest has been recorded against a provision of ₦89.53m, and the ₦5.00bn domestic short-term principal provision remains undrawn. Domestic and foreign loan repayments will continue to be serviced as due to maintain the State's credit standing.

Other recurrent commitments (excluding overhead) totalled ₦3.43bn in Q3 and ₦17.96bn year to date, or 36.0% of the annual budget. These include grants and contributions of ₦13.32bn year to date (40.8%), of which ₦1.40bn was disbursed in the quarter, and loans and advances of ₦225.00m, while the ₦1.49bn transfers-payment provision has not been drawn. Grants to local government areas, statutory transfers and social protection expenditures were executed in accordance with the approved budget provisions. The State Government remains vigilant in managing its recurrent obligations to ensure that budget execution does not crowd out capital investment priorities.

## 1.E Capital Expenditure Performance

Capital expenditure in Q3 2026 amounted to ₦6.89bn, or 6% of the quarterly budget, bringing year-to-date capital expenditure to ₦49.73bn. This is 11.7% of the revised capital budget of ₦425.11bn (16% of the pro-rated budget), and compares with a recurrent surplus of ₦124.50bn available for transfer to the capital account. Capital accounted for 23% of total spending in the quarter and 37% year to date. The pattern reflects procurement lead times, project mobilisation and fund releases that follow the implementation plan, together with the non-receipt of CDF receipts, which are budgeted at ₦228.21bn, equivalent to more than half of the capital budget. In Q3, ₦4.79bn went to fixed assets purchased (₦20.48bn year to date, 17.9%), ₦2.00bn to rehabilitation and repairs (₦20.91bn, 21.7%) and ₦95.24m to construction and provision (₦7.74bn, 4.6%), with no Q3 spending on other capital projects (₦585.00m year to date, 1.4%) or preservation of the environment.

Across the main sectors, Q3 expenditure was ₦13.43bn in the Administration Sector (39% of its quarterly budget), ₦7.83bn in the Economic Sector (10%), ₦6.14bn in the Social Sector (15%) and ₦2.12bn in the Law and Justice Sector (37%). Year to date, the Economic Sector has absorbed only 12.5% of its ₦320.81bn revised budget (17% of the pro-rated budget), compared with 32.6% for Administration (43%), 27.4% for Social (37%) and 18.3% for Law and Justice (24%). By function, Q3 spending relative to the quarterly budget was highest in Public Order and Safety (62%) and Recreation, Culture and Religion (60%), and lowest in Health (1%), Economic Affairs (3%), Environmental Protection (4%) and Housing and Community Amenities (5%). Within Economic Affairs, Agriculture, Forestry, Fishing and Hunting (3.0% of a ₦112.49bn provision) and Water Supply (4.1%) are the slowest-moving lines, while Transport has absorbed ₦17.60bn (36.8%).

For the Primary Healthcare sector, expenditure performance in Q3 2026 remained well below expectations. Against a revised PHC budget of ₦10.39bn (reduced from ₦12.39bn), only ₦7.78m was spent in the quarter and ₦1.47bn (14.2%) year to date. Capital expenditure accounts for about 90% of year-to-date PHC spending at ₦1.33bn (20.9% of the ₦6.38bn capital provision), almost entirely rehabilitation and repairs of hospitals and health centres (29.8%), with no PHC capital expenditure recorded in Q3 and the ₦1.50bn provision for health and medical equipment barely drawn (₦247,100). These investments are vital for the State's compliance with the Basic Health Care Provision Fund (BHCPF) framework and its World Bank HOPE-GOV commitments, and the poor PHC performance will be addressed through accelerated fund releases and project approvals in Q4.

In the Basic Education sector, no expenditure was recorded in Q3 2026, and year-to-date spending of ₦3.73bn represents 26.7% of the ₦13.96bn budget. Capital expenditure of ₦2.10bn (23.0% of the ₦9.15bn provision) has gone mainly to furniture and instructional materials, including the fully implemented ₦1.23bn procurement of 60,000 two-seater furniture units for primary schools and ECCDE centres, while construction stands at only 2.0%. The State Universal Basic Education Board (KEB-SUBEB) is expected to intensify the release of Universal Basic Education (UBE) counterpart funding to match federal releases and ensure compliance with UBEC guidelines.

All MDAs have been directed to accelerate fund requests for the completion of ongoing and new projects, ensuring alignment with the State's strategic priorities as contained in the State

Development Plan and the Renewed Hope Development Agenda. The State will continue to leverage donor support and counterpart funding instruments to complement internally mobilised capital resources, and will pursue the realisation of outstanding CDF receipts and loan proceeds so that the capital budget can be implemented in the final quarter.

## 1.D Conclusions

The Q3 2026 data show a mixed fiscal picture. Recurrent revenue performed well, with Statutory Allocation at 108% of its quarterly budget and IGR at 88%, but total revenue remains at 31.0% of the annual projection because CDF receipts and loans have not been realised, non-tax IGR is weak, and several MDAs reported zero actuals. On the expenditure side, total spending is at 20.8% of the annual budget (28% of the pro-rated budget), driven by low capital absorption of 11.7%,. Zero Q3 actuals at operational MDAs suggest data completeness challenges that will be resolved.

The State Government is committed to addressing these issues in the following ways:

- Conducting a comprehensive reconciliation of revenue and expenditure data with the Accountant General's Office to capture all Q3 transactions.

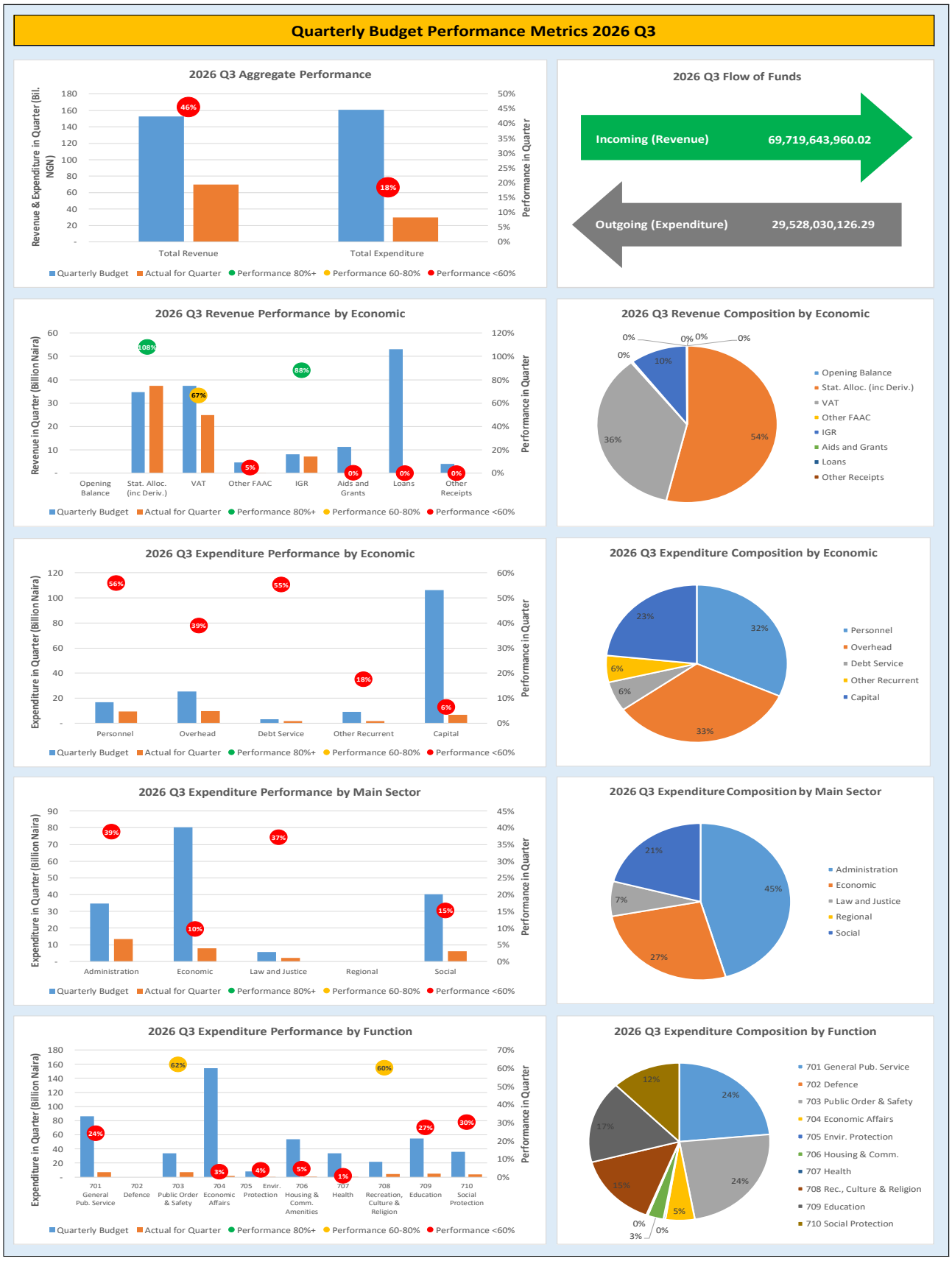
- Engaging all underperforming MDAs to review revenue targets and implementation strategies, and to provide written explanations for deviations.

- Accelerating capital releases and implementation in the final quarter, particularly in Primary Healthcare and Basic Education, to meet BHCPF, HOPE-GOV and UBE commitments, while pursuing the realisation of outstanding CDF receipts, loan proceeds and other FAAC components.

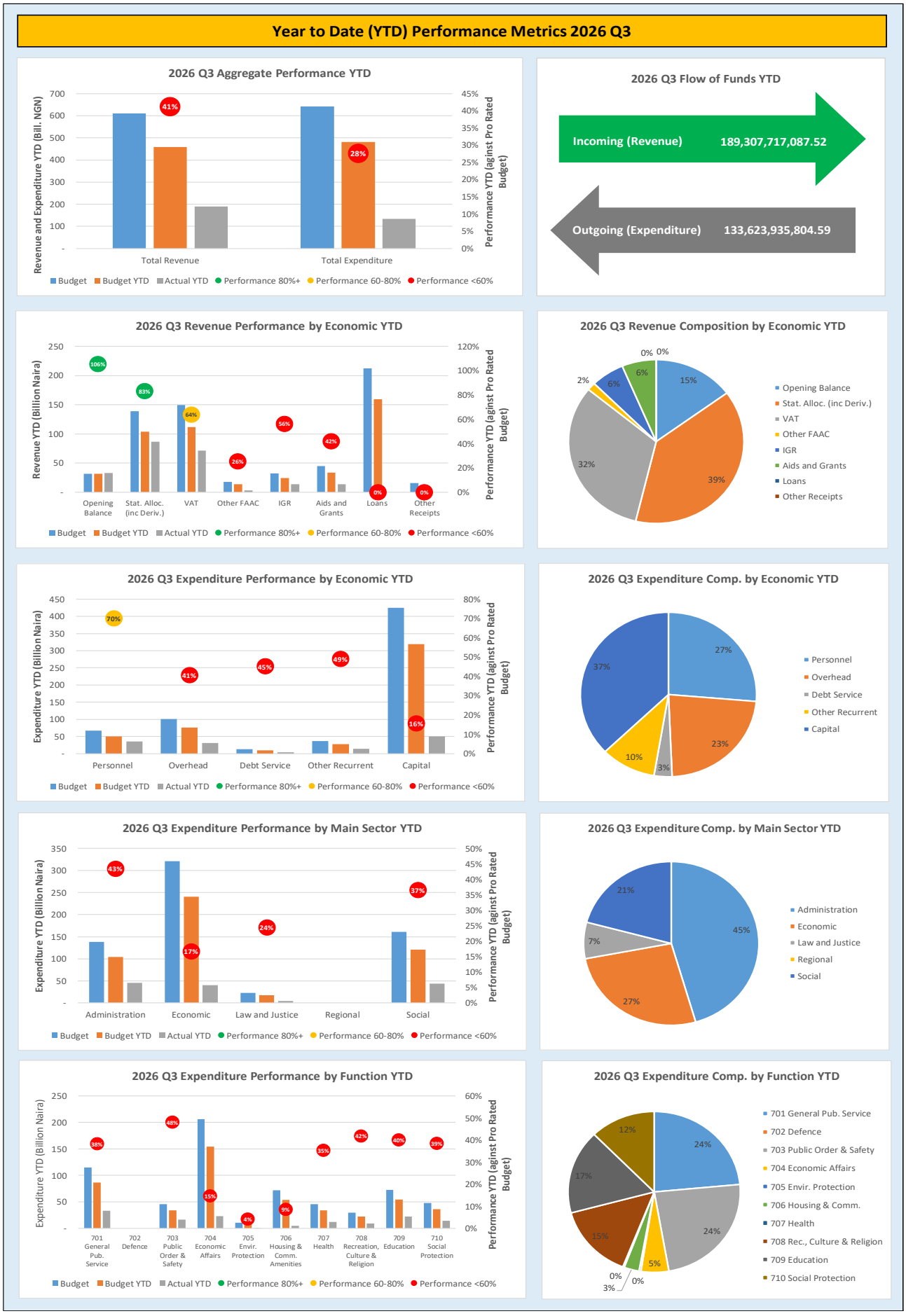
As the 2026 fiscal year progresses, Kebbi State remains focused on translating budget allocations into tangible development outcomes for its citizens. Guided by the principles of transparency, accountability and results-oriented public financial management, the State Government will continue to strengthen its budget execution systems, improve data quality and reporting, and accelerate the delivery of priority capital projects in the final quarter of 2026 and beyond.

# 1.E Summary Budget Implementation Graphs

## Figure 1: Fiscal Performance Overview for Quarter



## Figure 2: Fiscal Performance Overview Year to Date



# 1.F Summary Budget Implementation Report

## Table 1: Budget Implementation Summary

**Kebbi State Government 2026 Q3 Budget Performance Report - Summary**

| Item | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|
| **Opening Balance** | **31,452,393,185.11** | **31,452,393,185.11** | **-** | **33,184,276,320.33** | **105.5%** | **- 1,731,883,135.22** |
| **Recurrent Revenue** | **338,506,586,191.46** | **338,506,586,191.46** | **69,673,268,697.00** | **175,210,559,656.80** | **51.8%** | **163,296,026,534.66** |
| 11 - GOVERNMENT SHARE OF FAAC | 306,203,512,507.46 | 306,203,512,507.46 | 62,559,066,207.29 | 161,546,397,770.40 | 52.8% | 144,657,114,737.06 |
| 12 - INDEPENDENT REVENUE | 32,303,073,684.00 | 32,303,073,684.00 | 7,114,202,489.71 | 13,664,161,886.40 | 42.3% | 18,638,911,797.60 |
| | | | | | | |
| **Recurrent Expenditure** | **201,155,111,615.06** | **217,818,411,269.24** | **22,642,062,031.01** | **83,893,541,487.59** | **38.5%** | **133,924,869,781.65** |
| 21 - PERSONNEL COST (INCLUDING 2201 WHERE APPRO | 65,352,716,938.42 | 67,070,130,159.75 | 9,376,960,416.44 | 35,204,176,302.49 | 52.5% | 31,865,953,857.26 |
| 22 - OTHER RECURRENT COSTS (EXCLUDING 2201) | 135,802,394,676.64 | 150,748,281,109.49 | 13,265,101,614.57 | 48,689,365,185.10 | 32.3% | 102,058,915,924.39 |
| *Breakdown of Other Recurrent Costs* | | | | | | |
| *2202 - OVERHEAD COST* | 88,598,707,803.10 | 100,833,594,235.95 | 9,837,023,055.90 | 30,725,792,894.34 | 30.5% | 70,107,801,341.61 |
| *OTHER RECURRENT (2203-2209)* | 47,203,686,873.54 | 49,914,686,873.54 | 3,428,078,558.67 | 17,963,572,290.76 | 36.0% | 31,951,114,582.78 |
| | | | | | | |
| **Transfer to Capital Account** | **168,803,867,761.52** | **152,140,568,107.34** | **47,031,206,665.99** | **124,501,294,489.54** | **81.8%** | **27,639,273,617.80** |
| | | | | | | |
| **Other Receipts** | **272,971,838,781.42** | **272,971,838,781.42** | **46,375,263.02** | **14,097,157,430.72** | **5.2%** | **258,874,681,350.70** |
| 13 - AID AND GRANTS | 44,763,858,403.46 | 44,763,858,403.46 | 46,375,263.02 | 14,097,157,430.72 | 31.5% | 30,666,700,972.74 |
| 14 - CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS | 228,207,980,377.96 | 228,207,980,377.96 | - | - | 0.0% | 228,207,980,377.96 |
| | | | | | | |
| **Capital Expenditure** | **441,775,706,542.93** | **425,112,406,888.75** | **6,885,968,095.28** | **49,730,394,317.00** | **11.7%** | **375,382,012,571.75** |
| 23 - CAPITAL EXPENDITURE | 441,775,706,542.93 | 425,112,406,888.75 | 6,885,968,095.28 | 49,730,394,317.00 | 11.7% | 375,382,012,571.75 |
| | | | | | | |
| **Total Revenue (including OB)** | **642,930,818,157.99** | **642,930,818,157.99** | **69,719,643,960.02** | **222,491,993,407.85** | **34.6%** | **420,438,824,750.14** |
| **Total Expenditure** | **642,930,818,157.99** | **642,930,818,157.99** | **29,528,030,126.29** | **133,623,935,804.59** | **20.8%** | **509,306,882,353.40** |

# 2 Budget Implementation Reports by NCOA Segments

## 2.A Revenue by Administrative Classification

### Table 2: Total Revenue by Administrative Classification

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Revenue*** | ***611,478,424,972.88*** | ***611,478,424,972.88*** | ***69,719,643,960.02*** | ***189,307,717,087.52*** | ***31.0%*** | ***422,170,707,885.36*** |
| **010000000000** | **Administration Sector** | **24,200,000.00** | **24,200,000.00** | **280,000.00** | **1,550,000.00** | **6.4%** | **22,650,000.00** |
| **011100000000** | **Governor's Office** | **15,700,000.00** | **15,700,000.00** | **-** | **-** | **0.0%** | **15,700,000.00** |
| 011100500100 | Sustainable Development Goals (SDGs) | 15,700,000.00 | 15,700,000.00 | - | - | 0.0% | 15,700,000.00 |
| **012300000000** | **Ministry of Information and Culture** | **8,500,000.00** | **8,500,000.00** | **280,000.00** | **1,550,000.00** | **18.2%** | **6,950,000.00** |
| 012300300100 | Kebbi State Television (KBTV) | 3,500,000.00 | 3,500,000.00 | 280,000.00 | 760,000.00 | 21.7% | 2,740,000.00 |
| 012300400100 | Kebbi Broadcasting Corporation (KBC) | 5,000,000.00 | 5,000,000.00 | - | 790,000.00 | 15.8% | 4,210,000.00 |
| **020000000000** | **Economic Sector** | **578,389,123,625.42** | **578,389,123,625.42** | **69,599,359,097.00** | **189,117,559,698.75** | **32.7%** | **389,271,563,926.67** |
| **021500000000** | **Ministry of Agriculture and Food Security** | **72,827,086,099.71** | **72,827,086,099.71** | **1,602,500.00** | **3,121,500.00** | **0.0%** | **72,823,964,599.71** |
| 021500100100 | Ministry of Agriculture and Food Security | 72,826,586,099.71 | 72,826,586,099.71 | 1,602,500.00 | 3,121,500.00 | 0.0% | 72,823,464,599.71 |
| 021510900100 | Forestry II Project | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| **022000000000** | **Ministry of Finance** | **361,954,391,382.46** | **361,954,391,382.46** | **69,209,715,671.95** | **188,011,202,633.97** | **51.9%** | **173,943,188,748.49** |
| 022000100100 | Ministry of Finance (Hqt) | 306,661,612,507.46 | 306,661,612,507.46 | 62,575,553,549.36 | 161,571,115,096.09 | 52.7% | 145,090,497,411.37 |
| 022000700100 | Accountant General's Office | 31,674,728,875.00 | 31,674,728,875.00 | - | 14,050,782,167.70 | 44.4% | 17,623,946,707.30 |
| 022000800100 | Board of Internal Revenue | 23,618,050,000.00 | 23,618,050,000.00 | 6,634,162,122.59 | 12,389,305,370.18 | 52.5% | 11,228,744,629.82 |
| **022200000000** | **Ministry of Commerce and Industry** | **64,024,000.00** | **64,024,000.00** | **21,080,870.00** | **35,185,376.54** | **55.0%** | **28,838,623.46** |
| 022200100100 | Ministry of Commerce and Industry (Hqt) | 8,000,000.00 | 8,000,000.00 | 1,632,500.00 | 5,124,706.54 | 64.1% | 2,875,293.46 |
| 022205200100 | Tourisms Board | 38,000,000.00 | 38,000,000.00 | 16,936,000.00 | 19,493,000.00 | 51.3% | 18,507,000.00 |
| 022205300100 | Birnin Kebbi Central Market | 18,024,000.00 | 18,024,000.00 | 2,512,370.00 | 10,567,670.00 | 58.6% | 7,456,330.00 |
| **023300000000** | **Ministry of Solid Minerals Development and Mining** | **3,010,700,000.00** | **3,010,700,000.00** | **109,409,500.00** | **429,386,920.00** | **14.3%** | **2,581,313,080.00** |
| 023300100100 | Ministry of Solid Minerals Development and Mining | 3,010,700,000.00 | 3,010,700,000.00 | 109,409,500.00 | 429,386,920.00 | 14.3% | 2,581,313,080.00 |
| **023400000000** | **Ministry of Works and Transport** | **15,364,700,000.00** | **15,364,700,000.00** | **700,000.00** | **1,704,500.00** | **0.0%** | **15,362,995,500.00** |
| 023400100100 | Ministry of Works and Transport | 15,364,700,000.00 | 15,364,700,000.00 | 700,000.00 | 1,704,500.00 | 0.0% | 15,362,995,500.00 |
| **022900000000** | **Ministry of Transport and Renewable Energy** | **14,360,000.00** | **14,360,000.00** | **356,000.00** | **77,216,897.95** | **537.7%** | **- 62,856,897.95** |
| 022910500100 | Sir Ahmadu Bello International Airport | 14,360,000.00 | 14,360,000.00 | 356,000.00 | 77,216,897.95 | 537.7% | - 62,856,897.95 |
| **023800000000** | **Ministry of Budget & Economic Planning** | **84,756,579,183.00** | **84,756,579,183.00** | **-** | **-** | **0.0%** | **84,756,579,183.00** |
| 023800100100 | Ministry of Budget & Economic Planning (Hqt) | 84,756,579,183.00 | 84,756,579,183.00 | - | - | 0.0% | 84,756,579,183.00 |
| **025200000000** | **Ministry of Water Resources** | **14,887,374,623.25** | **14,887,374,623.25** | **21,003,886.55** | **96,354,315.93** | **0.6%** | **14,791,020,307.32** |
| 025200100100 | Ministry of Water Resources | 14,548,137,836.25 | 14,548,137,836.25 | - | - | 0.0% | 14,548,137,836.25 |
| 025210200100 | Water Board | 339,236,787.00 | 339,236,787.00 | 21,003,886.55 | 96,354,315.93 | 28.4% | 242,882,471.07 |
| **025300000000** | **Ministry of Lands and Housing** | **82,118,337.00** | **82,118,337.00** | **11,229,251.50** | **150,679,122.50** | **183.5%** | **- 68,560,785.50** |
| 025300100100 | Ministry of Lands & Housing | 81,118,337.00 | 81,118,337.00 | 11,229,251.50 | 150,679,122.50 | 185.8% | - 69,560,785.50 |
| 025300200100 | Office of the Surveyor General | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| **026200000000** | **Ministry of Livestock Development and Fisheries** | **13,248,790,000.00** | **13,248,790,000.00** | **1,282,300.00** | **3,744,669.86** | **0.0%** | **13,245,045,330.14** |
| 026200100100 | Ministry of Livestock Development and Fisheries | 13,248,790,000.00 | 13,248,790,000.00 | 1,282,300.00 | 3,744,669.86 | 0.0% | 13,245,045,330.14 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **026900000000** | **Ministry of Physical Planning and Urban Development** | **1,679,000,000.00** | **1,679,000,000.00** | **222,979,117.00** | **308,963,762.00** | **18.4%** | **1,370,036,238.00** |
| 026900200100 | Kebbi Urban Development Authority (KUDA) | 39,000,000.00 | 39,000,000.00 | 2,014,000.00 | 6,633,000.00 | 17.0% | 32,367,000.00 |
| 026900300100 | Kebbi Geographic Information System Agency (KEBGIS) | 1,640,000,000.00 | 1,640,000,000.00 | 220,965,117.00 | 302,330,762.00 | 18.4% | 1,337,669,238.00 |
| **027000000000** | **Minisrty of Rural and Community Development** | **10,500,000,000.00** | **10,500,000,000.00** | **-** | **-** | **0.0%** | **10,500,000,000.00** |
| 027000100100 | Minisrty of Rural and Community Development | 10,500,000,000.00 | 10,500,000,000.00 | - | - | 0.0% | 10,500,000,000.00 |
| **030000000000** | **Law and Justice Sector** | **74,915,500.00** | **74,915,500.00** | **16,969,000.00** | **29,310,000.00** | **39.1%** | **45,605,500.00** |
| **031800000000** | **Judiciary** | **74,915,500.00** | **74,915,500.00** | **16,969,000.00** | **29,310,000.00** | **39.1%** | **45,605,500.00** |
| 031801100100 | Judicial Service Commission | 2,615,500.00 | 2,615,500.00 | - | - | 0.0% | 2,615,500.00 |
| 031805100100 | High Court | 44,150,000.00 | 44,150,000.00 | 11,930,000.00 | 11,930,000.00 | 27.0% | 32,220,000.00 |
| 031805300100 | Sharia Court | 28,150,000.00 | 28,150,000.00 | 5,039,000.00 | 17,380,000.00 | 61.7% | 10,770,000.00 |
| **050000000000** | **Social Sector** | **32,990,185,847.46** | **32,990,185,847.46** | **103,035,863.02** | **159,297,388.77** | **0.5%** | **32,830,888,458.69** |
| **051300000000** | **Ministry of Youths & Sports** | **32,500,000.00** | **32,500,000.00** | **-** | **-** | **0.0%** | **32,500,000.00** |
| 051300100100 | Ministry of Youths & Sports | 32,500,000.00 | 32,500,000.00 | - | - | 0.0% | 32,500,000.00 |
| **051400000000** | **Ministry of Women Affairs** | **455,950,000.00** | **455,950,000.00** | **100,000.00** | **150,000.00** | **0.0%** | **455,800,000.00** |
| 051400100100 | Ministry of Women Affairs | 455,950,000.00 | 455,950,000.00 | 100,000.00 | 150,000.00 | 0.0% | 455,800,000.00 |
| **051700000000** | **Ministry for Basic and Secondary Education** | **11,090,962,584.46** | **11,090,962,584.46** | **37,592,032.00** | **37,900,032.00** | **0.3%** | **11,053,062,552.46** |
| 051700100100 | Ministry for Basic and Secondary Education | 7,466,320,000.00 | 7,466,320,000.00 | - | 308,000.00 | 0.0% | 7,466,012,000.00 |
| 051700300100 | Kebbi State Universal Basic Education Board (KEB-SUBEB) | 3,554,642,584.46 | 3,554,642,584.46 | 17,781,032.00 | 17,781,032.00 | 0.5% | 3,536,861,552.46 |
| 051702700100 | Abdullahi Fodio Islamic Centre | 70,000,000.00 | 70,000,000.00 | 19,811,000.00 | 19,811,000.00 | 28.3% | 50,189,000.00 |
| **056300000000** | **Ministry for Higher Education** | **6,065,783,891.00** | **6,065,783,891.00** | **7,412,300.00** | **19,944,025.75** | **0.3%** | **6,045,839,865.25** |
| 056300100100 | Ministry for Higher Education | 1,850,000.00 | 1,850,000.00 | 1,000,000.00 | 1,000,000.00 | 54.1% | 850,000.00 |
| 056301800100 | State Polytechnic, Dakin Gari | 2,025,066,701.00 | 2,025,066,701.00 | 3,184,800.00 | 3,184,800.00 | 0.2% | 2,021,881,901.00 |
| 056301900100 | Adamu Augie College of Education, Argungu | 2,068,928,260.00 | 2,068,928,260.00 | 2,737,500.00 | 2,737,500.00 | 0.1% | 2,066,190,760.00 |
| 056302100100 | Abdullahi Fodio University of Science & Technology Aliero (AF | 1,943,274,930.00 | 1,943,274,930.00 | - | 11,784,725.75 | 0.6% | 1,931,490,204.25 |
| 056302800100 | College of Preliminary Studies, Yauri | 21,664,000.00 | 21,664,000.00 | 490,000.00 | 1,237,000.00 | 5.7% | 20,427,000.00 |
| 056305600100 | State Scholarship Board | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| **052100000000** | **Ministry of Health** | **2,405,155,472.00** | **2,405,155,472.00** | **18,516,300.00** | **51,678,100.00** | **2.1%** | **2,353,477,372.00** |
| 052100100100 | Ministry of Health | 40,000,000.00 | 40,000,000.00 | 924,000.00 | 4,560,000.00 | 11.4% | 35,440,000.00 |
| 052100300100 | Primary Health Care Development Agency | 806,400,000.00 | 806,400,000.00 | - | - | 0.0% | 806,400,000.00 |
| 052102600100 | Sir-Yahaya Memorial Hospital | 3,000,000.00 | 3,000,000.00 | - | 400,000.00 | 13.3% | 2,600,000.00 |
| 052110200100 | General Hospitals | 10,000,000.00 | 10,000,000.00 | - | 1,723,800.00 | 17.2% | 8,276,200.00 |
| 052110400100 | College of Nursing Sciences | 35,080,000.00 | 35,080,000.00 | 7,409,700.00 | 9,341,700.00 | 26.6% | 25,738,300.00 |
| 052110600100 | College of Health Sciences Technology, Jega | 23,000,000.00 | 23,000,000.00 | 10,182,600.00 | 35,652,600.00 | 155.0% | - 12,652,600.00 |
| 052110800100 | Kebbi State Contributory Healthcare Management Agency (KE | 1,487,675,472.00 | 1,487,675,472.00 | - | - | 0.0% | 1,487,675,472.00 |
| **053500000000** | **Ministry of Environment** | **12,489,833,900.00** | **12,489,833,900.00** | **10,821,000.00** | **21,031,000.00** | **0.2%** | **12,468,802,900.00** |
| 053500100100 | Ministry of Environment | 12,488,233,900.00 | 12,488,233,900.00 | 10,821,000.00 | 21,031,000.00 | 0.2% | 12,467,202,900.00 |
| 053501600100 | Kebbi Environmental Protection Agency (KESEPA) | 1,600,000.00 | 1,600,000.00 | - | - | 0.0% | 1,600,000.00 |
| **055400000000** | **Minsitry of Humanitarian and Empowerment** | **450,000,000.00** | **450,000,000.00** | **28,594,231.02** | **28,594,231.02** | **6.4%** | **421,405,768.98** |
| 055400200100 | Social Security Welfare Fund | 450,000,000.00 | 450,000,000.00 | 28,594,231.02 | 28,594,231.02 | 6.4% | 421,405,768.98 |

# 2.B Revenue by Economic Classification

## Table 3: Total Revenue by Economic Classification

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| ***1*** | ***REVENUE*** | ***611,478,424,972.88*** | ***611,478,424,972.88*** | ***69,719,643,960.02*** | ***189,307,717,087.52*** | ***31.0%*** | ***422,170,707,885.36*** |
| ***11*** | ***GOVERNMENT SHARE OF FAAC*** | ***306,203,512,507.46*** | ***306,203,512,507.46*** | ***62,559,066,207.29*** | ***161,546,397,770.40*** | ***52.8%*** | ***144,657,114,737.06*** |
| **1101** | **GOVERNMENT SHARE OF FAAC** | ***306,203,512,507.46*** | ***306,203,512,507.46*** | ***62,559,066,207.29*** | ***161,546,397,770.40*** | ***52.8%*** | ***144,657,114,737.06*** |
| **110101** | **STATE GOVERNMENT SHARE OF STATUTORY REVENUES** | **138,670,605,648.40** | **138,670,605,648.40** | **37,443,974,371.77** | **86,469,748,932.18** | **62.4%** | **52,200,856,716.22** |
| 11010101 | STATUTORY ALLOCATION | 138,670,605,648.40 | 138,670,605,648.40 | 37,443,974,371.77 | 86,469,748,932.18 | 62.4% | 52,200,856,716.22 |
| **110102** | **STATE GOVERNMENT SHARE OF VAT** | **149,409,172,425.42** | **149,409,172,425.42** | **24,893,823,219.76** | **71,601,240,797.15** | **47.9%** | **77,807,931,628.27** |
| 11010201 | SHARE OF VAT | 149,409,172,425.42 | 149,409,172,425.42 | 24,893,823,219.76 | 71,601,240,797.15 | 47.9% | 77,807,931,628.27 |
| **110103** | **STATE GOVERNMENT SHARE OF OTHER FAAC REVENUES** | **18,123,734,433.64** | **18,123,734,433.64** | **221,268,615.76** | **3,475,408,041.07** | **19.2%** | **14,648,326,392.57** |
| 11010302 | Excess Non-Oil | 1,718,265,176.88 | 1,718,265,176.88 | - | 45,110,030.03 | 2.6% | 1,673,155,146.85 |
| 11010303 | Exchange Gain | 7,208,274,990.73 | 7,208,274,990.73 | - | - | 0.0% | 7,208,274,990.73 |
| 11010304 | Ecological Fund | - | - | - | 120,312,342.79 | | - 120,312,342.79 |
| 11010305 | Electronic Money Transfer Levy (EMTL) | 7,009,349,346.85 | 7,009,349,346.85 | - | 409,767,910.53 | 5.8% | 6,599,581,436.32 |
| 11010307 | FOREX Equalisation Non-Mineral | 90,597,888.21 | 90,597,888.21 | - | - | 0.0% | 90,597,888.21 |
| 11010308 | Solid Mineral | 276,227,517.73 | 276,227,517.73 | - | 732,443,851.65 | 265.2% | - 456,216,333.92 |
| 11010399 | Other FAAC Distribution | 1,821,019,513.24 | 1,821,019,513.24 | 221,268,615.76 | 2,167,773,906.07 | 119.0% | - 346,754,392.83 |
| ***12*** | ***INDEPENDENT REVENUE*** | ***32,303,073,684.00*** | ***32,303,073,684.00*** | ***7,114,202,489.71*** | ***13,664,161,886.40*** | ***42.3%*** | ***18,638,911,797.60*** |
| **1201** | **TAX REVENUE** | ***20,297,400,000.00*** | ***20,297,400,000.00*** | ***4,842,742,688.34*** | ***10,563,549,145.37*** | ***52.0%*** | ***9,733,850,854.63*** |
| **120101** | **PERSONAL TAXES** | **15,401,000,000.00** | **15,401,000,000.00** | **4,724,726,968.34** | **10,104,425,105.37** | **65.6%** | **5,296,574,894.63** |
| 12010101 | PERSONAL TAXES | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12010112 | PAY-AS-YOU-EARN (STATE) | 3,560,000,000.00 | 3,560,000,000.00 | 763,093,773.99 | 2,263,461,930.93 | 63.6% | 1,296,538,069.07 |
| 12010113 | PAY-AS-YOU-EARN (LGA) | 3,812,000,000.00 | 3,812,000,000.00 | 569,023,841.37 | 1,759,963,924.11 | 46.2% | 2,052,036,075.89 |
| 12010114 | PAY-AS-YOU-EARN (LGEA) | 1,837,997,754.32 | 1,837,997,754.32 | 129,689,766.00 | 336,176,898.00 | 18.3% | 1,501,820,856.32 |
| 12010115 | PAY-AS-YOU-EARN (FEDERAL) | 1,490,002,245.68 | 1,490,002,245.68 | 878,847,806.94 | 2,517,781,771.04 | 169.0% | - 1,027,779,525.36 |
| 12010116 | PAY-AS-YOU-EARN (NON-PUBLIC SECTOR) | 1,700,000,000.00 | 1,700,000,000.00 | 342,476,609.19 | 918,691,441.00 | 54.0% | 781,308,559.00 |
| 12010117 | TAX AUDIT RECOVERIES | 1,500,000,000.00 | 1,500,000,000.00 | 21,124,958.81 | 72,106,362.47 | 4.8% | 1,427,893,637.53 |
| 12010118 | DIRECT ASSESSMENT | 1,500,000,000.00 | 1,500,000,000.00 | 2,020,470,212.04 | 2,236,242,777.82 | 149.1% | - 736,242,777.82 |
| **120103** | **OTHER TAXES** | **4,896,400,000.00** | **4,896,400,000.00** | **118,015,720.00** | **459,124,040.00** | **9.4%** | **4,437,275,960.00** |
| 12010302 | PROPERTY TAX | 170,000,000.00 | 170,000,000.00 | - | - | 0.0% | 170,000,000.00 |
| 12010304 | STAMP DUTY | 50,000,000.00 | 50,000,000.00 | 1,312,500.00 | 13,942,500.00 | 27.9% | 36,057,500.00 |
| 12010306 | DEVELOPMENT TAX/LEVY | 150,000,000.00 | 150,000,000.00 | - | 1,125,000.00 | 0.8% | 148,875,000.00 |
| 12010309 | Developmemt Charge | 19,400,000.00 | 19,400,000.00 | 7,293,720.00 | 14,669,620.00 | 75.6% | 4,730,380.00 |
| 12010310 | Solid Mineral Exploration Tax | 3,000,000,000.00 | 3,000,000,000.00 | 64,000,000.00 | 350,842,420.00 | 11.7% | 2,649,157,580.00 |
| 12010311 | Haulage Tax | 7,000,000.00 | 7,000,000.00 | 45,409,500.00 | 78,544,500.00 | 1122.1% | - 71,544,500.00 |
| 12010312 | Tax On Divedens | 1,500,000,000.00 | 1,500,000,000.00 | - | - | 0.0% | 1,500,000,000.00 |
| **1202** | **NON-TAX REVENUE** | ***12,005,673,684.00*** | ***12,005,673,684.00*** | ***2,271,459,801.37*** | ***3,100,612,741.03*** | ***25.8%*** | ***8,905,060,942.97*** |
| **120201** | **LICENCES - GENERAL** | **84,970,000.00** | **84,970,000.00** | **8,718,175.00** | **30,899,706.54** | **36.4%** | **54,070,293.46** |
| 12020112 | FISHING PERMITS | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 12020115 | PRODUCE BUYING LICENSES | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 12020120 | MOTOR VEHICLE LICENSES | 29,000,000.00 | 29,000,000.00 | 5,067,850.00 | 17,072,425.00 | 58.9% | 11,927,575.00 |
| 12020121 | DRIVERS' LICENSES/LERNERS PERMIT | 8,000,000.00 | 8,000,000.00 | 56,825.00 | 230,575.00 | 2.9% | 7,769,425.00 |

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| 12020122 | PATENT MEDICINE & DRUG STORES LICENSES | 10,000,000.00 | 10,000,000.00 | 124,000.00 | 3,760,000.00 | 37.6% | 6,240,000.00 |
| 12020123 | REGISTRATION OF PRIVATE SCHOOLS NEW/RENEWAL LICENSES | 8,670,000.00 | 8,670,000.00 | 1,000,000.00 | 1,000,000.00 | 11.5% | 7,670,000.00 |
| 12020127 | HIDE AND SKIN BUYERS/PRIMISES LICENSES | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020130 | REGISTRATION OF BUSINESS PREMISES LICENSE | 6,000,000.00 | 6,000,000.00 | 532,500.00 | 2,952,206.54 | 49.2% | 3,047,793.46 |
| 12020132 | Registration of Fish Farmers Licenses | 10,000,000.00 | 10,000,000.00 | - | 79,000.00 | 0.8% | 9,921,000.00 |
| 12020133 | Registration of Fish Mongers Licenses | 4,000,000.00 | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 |
| 12020134 | Hackney Carriage Permit | 4,200,000.00 | 4,200,000.00 | 1,431,000.00 | 4,303,500.00 | 102.5% | - 103,500.00 |
| 12020135 | National Driving Licence | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020140 | Roof Rack Permit | 2,500,000.00 | 2,500,000.00 | 506,000.00 | 1,502,000.00 | 60.1% | 998,000.00 |
| **120204** | **FEES - GENERAL** | **4,859,676,684.00** | **4,859,676,684.00** | **327,875,200.80** | **924,156,145.55** | **19.0%** | **3,935,520,538.45** |
| 12020401 | COURT FEES | 18,000,000.00 | 18,000,000.00 | 1,888,000.00 | 5,966,000.00 | 33.1% | 12,034,000.00 |
| 12020407 | TRADE TESTING FEES | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 12020408 | CONTRACT REGISTRATION FEES | 19,575,030.00 | 19,575,030.00 | 900,000.00 | 1,100,000.00 | 5.6% | 18,475,030.00 |
| 12020409 | MARRIAGE/ DIVORCE FEES | 600,000.00 | 600,000.00 | 274,000.00 | 977,500.00 | 162.9% | - 377,500.00 |
| 12020416 | FIRE SAFETY CERTIFICATE FEES | - | - | 100,000.00 | 170,000.00 | | - 170,000.00 |
| 12020419 | BILL BOARD ADVERTISEMENT FEES | 15,000,000.00 | 15,000,000.00 | 40,000.00 | 1,690,000.00 | 11.3% | 13,310,000.00 |
| 12020420 | DEEDS REGISTRATION FEES | 110,000,000.00 | 110,000,000.00 | - | - | 0.0% | 110,000,000.00 |
| 12020421 | SURVEY/ PLANNING/ BUILDING FEES | 1,280,000.00 | 1,280,000.00 | - | - | 0.0% | 1,280,000.00 |
| 12020422 | Court Fees Declaration/Affidavit | 600,000.00 | 600,000.00 | 79,000.00 | 290,500.00 | 48.4% | 309,500.00 |
| 12020424 | Planning Permission Fees | 2,500,000.00 | 2,500,000.00 | 730,000.00 | 1,475,000.00 | 59.0% | 1,025,000.00 |
| 12020425 | ASSOCIATION FEES | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 12020429 | AGRICULTURAL/VETINARY SERVICES FEES | 25,000,000.00 | 25,000,000.00 | 1,282,300.00 | 3,665,669.86 | 14.7% | 21,334,330.14 |
| 12020430 | LAND USE FEES | 1,500,000.00 | 1,500,000.00 | - | 77,448,628.00 | 5163.2% | - 75,948,628.00 |
| 12020434 | TIMBER & FOREST FEES | 2,500,000.00 | 2,500,000.00 | - | - | 0.0% | 2,500,000.00 |
| 12020435 | SCHOOL/ TUITION/ EXAMINATION FEES | 32,000,000.00 | 32,000,000.00 | 1,672,500.00 | 12,721,875.00 | 39.8% | 19,278,125.00 |
| 12020436 | APPLICATIONS FEES | 111,414,000.00 | 111,414,000.00 | 20,441,000.00 | 22,569,150.75 | 20.3% | 88,844,849.25 |
| 12020438 | CONTRACT AGREEMENT PROCESSING FEES (MOJ) | 313,000,000.00 | 313,000,000.00 | - | 320,000.00 | 0.1% | 312,680,000.00 |
| 12020440 | SANITATION FEES | 8,000,000.00 | 8,000,000.00 | 374,000.00 | 993,000.00 | 12.4% | 7,007,000.00 |
| 12020441 | Inspection and Degradation | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020444 | COURT FEE AREA COURT | 1,762,500.00 | 1,762,500.00 | - | - | 0.0% | 1,762,500.00 |
| 12020446 | Passenger Service Charge | 2,500,000.00 | 2,500,000.00 | - | 12,600,000.00 | 504.0% | - 10,100,000.00 |
| 12020447 | Gate Fee (Airport) | 1,740,000.00 | 1,740,000.00 | 356,000.00 | 872,000.00 | 50.1% | 868,000.00 |
| 12020448 | BUILDING PERMIT (LAND) PLANNING | 15,000,000.00 | 15,000,000.00 | 1,400,000.00 | 2,530,000.00 | 16.9% | 12,470,000.00 |
| 12020450 | Airport Landing Charges | 3,000,000.00 | 3,000,000.00 | - | 61,044,897.95 | 2034.8% | - 58,044,897.95 |
| 12020452 | DOCUMENT REGISTRATION AND RESEARCH FEE | 54,238,337.00 | 54,238,337.00 | 3,184,800.00 | 3,184,800.00 | 5.9% | 51,053,537.00 |
| 12020455 | Right of Possesion Fees | 300,000.00 | 300,000.00 | - | - | 0.0% | 300,000.00 |
| 12020456 | SERVICE CHARGE FEES | 1,483,176,787.00 | 1,483,176,787.00 | 22,403,886.55 | 97,954,315.93 | 6.6% | 1,385,222,471.07 |
| 12020457 | Certification of Document Fees | 2,600,000.00 | 2,600,000.00 | - | - | 0.0% | 2,600,000.00 |
| 12020459 | Extention of Time Fee | 7,120,000.00 | 7,120,000.00 | - | 2,700,000.00 | 37.9% | 4,420,000.00 |
| 12020460 | SPEED BOAT TRANSPORT FEES | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 12020461 | CONTRACT PROCESSING FEE | 20,990,030.00 | 20,990,030.00 | 1,700,000.00 | 1,900,000.00 | 9.1% | 19,090,030.00 |
| 12020462 | TRADE CATTLE FEES | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 12020463 | HOSTEL FEE | 23,580,000.00 | 23,580,000.00 | 397,100.00 | 397,100.00 | 1.7% | 23,182,900.00 |
| 12020465 | Land Transactions Fees | 700,000,000.00 | 700,000,000.00 | 16,728,650.00 | 57,469,075.00 | 8.2% | 642,530,925.00 |
| 12020466 | Search Fees | 160,000,000.00 | 160,000,000.00 | - | - | 0.0% | 160,000,000.00 |
| 12020467 | Economic Development Charges | 330,000,000.00 | 330,000,000.00 | 73,751,191.70 | 214,931,505.59 | 65.1% | 115,068,494.41 |
| 12020468 | Re-Grant Charges Fee | 10,000,000.00 | 10,000,000.00 | 1,796,500.00 | 29,116,500.00 | 291.2% | - 19,116,500.00 |
| 12020472 | Notice of Appeal Fee | 1,650,000.00 | 1,650,000.00 | 60,000.00 | 60,000.00 | 3.6% | 1,590,000.00 |
| 12020473 | Filling of Statement of Claim | 3,400,000.00 | 3,400,000.00 | - | - | 0.0% | 3,400,000.00 |
| 12020474 | Registration Fee | 97,580,000.00 | 97,580,000.00 | 16,680,200.00 | 45,654,700.00 | 46.8% | 51,925,300.00 |
| 12020475 | Filling fee of Statement of Defence | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020477 | Filing of an Appeal Fee | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 12020478 | Appeal Out of Time Fees | 150,000.00 | 150,000.00 | - | - | 0.0% | 150,000.00 |
| 12020480 | Stay of Execution Fees | 150,000.00 | 150,000.00 | - | - | 0.0% | 150,000.00 |
| 12020481 | Copy of Record of Proceeding Fees | 250,000.00 | 250,000.00 | - | - | 0.0% | 250,000.00 |
| 12020482 | Official Seal Fees | 11,000,000.00 | 11,000,000.00 | - | - | 0.0% | 11,000,000.00 |
| 12020488 | Certificate of Road Worthiness Fee | 6,000,000.00 | 6,000,000.00 | 1,430,250.00 | 4,611,000.00 | 76.9% | 1,389,000.00 |
| 12020491 | Irrigation Fee | 20,000,000.00 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 12020494 | Central Market (Gate Fees) | 3,500,000.00 | 3,500,000.00 | 776,370.00 | 2,055,370.00 | 58.7% | 1,444,630.00 |
| 12020498 | Contract Agreement Fee (General) | 1,226,120,000.00 | 1,226,120,000.00 | 159,429,452.55 | 257,687,557.47 | 21.0% | 968,432,442.53 |

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **120205** | **FINES - GENERAL** | **189,813,000.00** | **189,813,000.00** | **215,547,667.00** | **233,040,667.00** | **122.8%** | **- 43,227,667.00** |
| 12020501 | FINES/PENALTIES | 7,000,000.00 | 7,000,000.00 | 2,798,000.00 | 10,146,000.00 | 144.9% | - 3,146,000.00 |
| 12020503 | COURT FINE AREA COURT | 853,000.00 | 853,000.00 | - | - | 0.0% | 853,000.00 |
| 12020504 | COURT FINE MOBILE COURT | 7,000,000.00 | 7,000,000.00 | 10,470,000.00 | 10,470,000.00 | 149.6% | - 3,470,000.00 |
| 12020506 | PENALITIES CHARGES | 1,200,000.00 | 1,200,000.00 | - | - | 0.0% | 1,200,000.00 |
| 12020507 | Compensation on trees and eco trees | 160,000.00 | 160,000.00 | - | - | 0.0% | 160,000.00 |
| 12020508 | Compensation on environmental degradation | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 12020509 | Miscellaneous Traffic Violation | 500,000.00 | 500,000.00 | 33,000.00 | 103,000.00 | 20.6% | 397,000.00 |
| 12020541 | Violation Charge | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 12020542 | Late Registration Charges | 20,000,000.00 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 12020543 | Other Penal Charges | 150,000,000.00 | 150,000,000.00 | 202,246,667.00 | 212,321,667.00 | 141.5% | - 62,321,667.00 |
| **120206** | **SALES - GENERAL** | **5,722,740,000.00** | **5,722,740,000.00** | **1,680,273,385.00** | **1,849,297,322.75** | **32.3%** | **3,873,442,677.25** |
| 12020610 | PROCEEDS FROM SALES OF GOVT. VEHICLES | 15,000,000.00 | 15,000,000.00 | 500,000.00 | 2,700,000.00 | 18.0% | 12,300,000.00 |
| 12020613 | SALES OF GOVT. BUILDINGS | - | - | - | 50,386,000.00 | | - 50,386,000.00 |
| 12020615 | Sales of Application Forms | 30,000,000.00 | 30,000,000.00 | 3,050,000.00 | 3,102,000.00 | 10.3% | 26,898,000.00 |
| 12020616 | Radio Advertisement | 5,000,000.00 | 5,000,000.00 | - | 790,000.00 | 15.8% | 4,210,000.00 |
| 12020617 | Commercial Advertisement/TV | 3,000,000.00 | 3,000,000.00 | 280,000.00 | 760,000.00 | 25.3% | 2,240,000.00 |
| 12020627 | Sales of Fruit and Vegetables | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020633 | Sales of Tueguya Farming Products | 1,000,000,000.00 | 1,000,000,000.00 | - | 7,550,000.00 | 0.8% | 992,450,000.00 |
| 12020634 | Sales of Poultry Products | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 12020635 | Sales of Milking Cows | 90,000.00 | 90,000.00 | - | - | 0.0% | 90,000.00 |
| 12020645 | Sale of Vehicle Registration Book | 2,500,000.00 | 2,500,000.00 | 419,500.00 | 2,555,250.00 | 102.2% | - 55,250.00 |
| 12020647 | Sales of Other Forest Products | 10,500,000.00 | 10,500,000.00 | 11,223,500.00 | 14,201,500.00 | 135.3% | - 3,701,500.00 |
| 12020649 | Sales of Livestock from Ranchers | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 12020654 | Sales of NDL Forms | 50,000.00 | 50,000.00 | 5,400.00 | 17,100.00 | 34.2% | 32,900.00 |
| 12020658 | Sales of Bills of Enteries/Application Forms | 150,000,000.00 | 150,000,000.00 | 193,300.00 | 2,298,520.00 | 1.5% | 147,701,480.00 |
| 12020659 | Sales of Side Sticker | 5,000,000.00 | 5,000,000.00 | 588,000.00 | 1,686,000.00 | 33.7% | 3,314,000.00 |
| 12020660 | Other Sales | 4,500,000,000.00 | 4,500,000,000.00 | 1,664,013,685.00 | 1,763,250,952.75 | 39.2% | 2,736,749,047.25 |
| **120207** | **EARNINGS -GENERAL** | **170,000,000.00** | **170,000,000.00** | **18,260,000.00** | **26,136,699.00** | **15.4%** | **143,863,301.00** |
| 12020703 | EARNINGS FROM HIRE OF PLANTS & EQUIPMENT | 50,000,000.00 | 50,000,000.00 | - | 607,500.00 | 1.2% | 49,392,500.00 |
| 12020705 | EARNINGS FROM THE USE OF GOVT. HALLS | 41,000,000.00 | 41,000,000.00 | 16,936,000.00 | 19,493,000.00 | 47.5% | 21,507,000.00 |
| 12020711 | EARNINGS FROM COMMERCIAL ACTIVITIES | 2,500,000.00 | 2,500,000.00 | - | - | 0.0% | 2,500,000.00 |
| 12020713 | Earning from Commercial Activities/Printing | 2,500,000.00 | 2,500,000.00 | - | - | 0.0% | 2,500,000.00 |
| 12020714 | Earning from Workshops/Training Servises (Works School) | - | - | - | 7,000.00 | | - 7,000.00 |
| 12020717 | Earning from Bakery Industries | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020718 | Earnings from Mechanical Cultivetion fees Tractor Hiring Services | 5,000,000.00 | 5,000,000.00 | - | 801,000.00 | 16.0% | 4,199,000.00 |
| 12020720 | Earning from Royalties | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 12020721 | Earnings from Heavy Duty | 2,500,000.00 | 2,500,000.00 | 322,000.00 | 979,000.00 | 39.2% | 1,521,000.00 |
| 12020722 | Earnings from Conductor Badge | 3,500,000.00 | 3,500,000.00 | 1,002,000.00 | 2,125,399.00 | 60.7% | 1,374,601.00 |
| 12020724 | Earnings from Football Academy | 23,000,000.00 | 23,000,000.00 | - | - | 0.0% | 23,000,000.00 |
| 12020726 | Earnings from Hospitals | 38,000,000.00 | 38,000,000.00 | - | 2,123,800.00 | 5.6% | 35,876,200.00 |
| **120208** | **RENT ON GOVERNMENT BUILDINGS - GENERAL** | **539,174,000.00** | **539,174,000.00** | **2,002,500.00** | **8,554,800.00** | **1.6%** | **530,619,200.00** |
| 12020804 | RENT ON CONFERENCE CENTRES | 150,000.00 | 150,000.00 | 100,000.00 | 150,000.00 | 100.0% | - |
| 12020806 | Recovery of Housing Rent for Public Office Holders | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| 12020807 | Rent on Market Lets & Shops | 12,024,000.00 | 12,024,000.00 | 1,636,000.00 | 6,994,300.00 | 58.2% | 5,029,700.00 |
| 12020808 | Rent on KUDA Shops | 2,000,000.00 | 2,000,000.00 | 200,000.00 | 1,220,000.00 | 61.0% | 780,000.00 |
| 12020810 | Rents and Premium on Allocation of Land | 20,000,000.00 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 12020811 | Transfer of Ownership | 500,000,000.00 | 500,000,000.00 | 66,500.00 | 190,500.00 | 0.0% | 499,809,500.00 |
| **120209** | **RENT ON LAND & OTHERS - GENERAL** | **-** | **-** | **2,795,531.50** | **6,510,074.50** | | **- 6,510,074.50** |
| 12020901 | RENT ON GOVT. LAND | - | - | 2,795,531.50 | 6,510,074.50 | | - 6,510,074.50 |

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **120210** | **REPAYMENTS - GENERAL** | **334,400,000.00** | **334,400,000.00** | **15,987,342.07** | **22,017,325.69** | **6.6%** | **312,382,674.31** |
| 12021001 | Interest/Repayment of Car Loan | 40,000,000.00 | 40,000,000.00 | 15,945,005.07 | 21,943,337.69 | 54.9% | 18,056,662.31 |
| 12021004 | MOTOR VEHICLE REFURBISHING LOAN | 20,000,000.00 | 20,000,000.00 | 20,739.00 | 49,908.00 | 0.2% | 19,950,092.00 |
| 12021005 | HOUSE REFURBISHING LOAN | 4,000,000.00 | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 |
| 12021007 | Refund of Compensation | 300,000.00 | 300,000.00 | - | - | 0.0% | 300,000.00 |
| 12021009 | Repayment of Furniture Loans | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 12021010 | Repayment of Loan and Advances to Parastatals | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 12021012 | Repayment of Housing Loan | 200,000,000.00 | 200,000,000.00 | 21,598.00 | 24,080.00 | 0.0% | 199,975,920.00 |
| 12021013 | Repayment of Car Loan Political Office Holder | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 12021014 | Re-Imbursement in Respect of Pension | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| **120212** | **INTEREST EARNED** | **104,400,000.00** | **104,400,000.00** | **-** | **-** | **0.0%** | **104,400,000.00** |
| 12021206 | INTEREST ON LOANS TO STATES | 4,000,000.00 | 4,000,000.00 | - | - | 0.0% | 4,000,000.00 |
| 12021210 | BANK INTEREST | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 12021212 | RECOVERY OF DEBT | 250,000.00 | 250,000.00 | - | - | 0.0% | 250,000.00 |
| 12021213 | SUMMONS TO A DEBTOR | 150,000.00 | 150,000.00 | - | - | 0.0% | 150,000.00 |
| **120213** | **RE-IMBURSEMENT GENERAL** | **500,000.00** | **500,000.00** | **-** | **-** | **0.0%** | **500,000.00** |
| 12021305 | Environmental Audit Report | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| ***13*** | ***AID AND GRANTS*** | ***44,763,858,403.46*** | ***44,763,858,403.46*** | ***46,375,263.02*** | ***14,097,157,430.72*** | ***31.5%*** | ***30,666,700,972.74*** |
| **1301** | **AID** | ***5,806,579,183.00*** | ***5,806,579,183.00*** | **-** | **-** | ***0.0%*** | ***5,806,579,183.00*** |
| **130102** | **FOREIGN AID** | **5,806,579,183.00** | **5,806,579,183.00** | **-** | **-** | **0.0%** | **5,806,579,183.00** |
| 13010202 | CAPITAL FOREIGN AID | 5,806,579,183.00 | 5,806,579,183.00 | - | - | 0.0% | 5,806,579,183.00 |
| **1302** | **GRANTS** | ***38,957,279,220.46*** | ***38,957,279,220.46*** | ***46,375,263.02*** | ***14,097,157,430.72*** | ***36.2%*** | ***24,860,121,789.74*** |
| **130201** | **DOMESTIC GRANTS** | **38,507,279,220.46** | **38,507,279,220.46** | **46,375,263.02** | **14,097,157,430.72** | **36.6%** | **24,410,121,789.74** |
| 13020102 | CAPITAL GRANTS FROM FGN | 21,396,257,947.46 | 21,396,257,947.46 | 17,781,032.00 | 17,781,032.00 | 0.1% | 21,378,476,915.46 |
| 13020103 | CURRENT GRANTS FROM LGAS | 450,000,000.00 | 450,000,000.00 | 28,594,231.02 | 28,594,231.02 | 6.4% | 421,405,768.98 |
| 13020104 | CAPITAL GRANTS FROM LGAS | 16,661,021,273.00 | 16,661,021,273.00 | - | 14,050,782,167.70 | 84.3% | 2,610,239,105.30 |
| **130202** | **FOREIGN GRANTS** | **450,000,000.00** | **450,000,000.00** | **-** | **-** | **0.0%** | **450,000,000.00** |
| 13020202 | CAPITAL FOREIGN GRANTS | 450,000,000.00 | 450,000,000.00 | - | - | 0.0% | 450,000,000.00 |
| ***14*** | ***CAPITAL DEVELOPMENTFUND (CDF) RECEIPTS*** | ***228,207,980,377.96*** | ***228,207,980,377.96*** | ***-*** | ***-*** | ***0.0%*** | ***228,207,980,377.96*** |
| **1402** | **OTHER CAPITAL RECEIPTS** | ***15,820,107,602.00*** | ***15,820,107,602.00*** | **-** | **-** | ***0.0%*** | ***15,820,107,602.00*** |
| **140201** | **OTHER CAPITAL RECEIPTS** | **15,820,107,602.00** | **15,820,107,602.00** | **-** | **-** | **0.0%** | **15,820,107,602.00** |
| 14020102 | SALE OF FIXED ASSETS | 15,820,107,602.00 | 15,820,107,602.00 | - | - | 0.0% | 15,820,107,602.00 |
| **1403** | **LOANS/ BORROWINGS RECEIPT** | ***212,387,872,775.96*** | ***212,387,872,775.96*** | **-** | **-** | ***0.0%*** | ***212,387,872,775.96*** |
| **140301** | **DOMESTIC LOANS/ BORROWINGS RECEIPT** | **19,500,000,000.00** | **19,500,000,000.00** | **-** | **-** | **0.0%** | **19,500,000,000.00** |
| 14030103 | DOMESTIC LOANS/ BORROWINGS FROM OTHER CAPITAL MARKET | 19,500,000,000.00 | 19,500,000,000.00 | - | - | 0.0% | 19,500,000,000.00 |
| **140302** | **INTERNATIONAL LOANS/ BORROWINGS RECEIPT** | **192,887,872,775.96** | **192,887,872,775.96** | **-** | **-** | **0.0%** | **192,887,872,775.96** |
| 14030201 | INTERNATIONAL LOANS/ BORROWINGS FROM FINANCIAL INSTITU | 192,887,872,775.96 | 192,887,872,775.96 | - | - | 0.0% | 192,887,872,775.96 |

# 2.C Expenditure by Administrative Classification

## Table 4: Total Expenditure by Administrative Classification

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***642,930,818,157.99*** | ***642,930,818,157.99*** | ***29,528,030,126.29*** | ***133,623,935,804.59*** | ***20.8%*** | ***509,306,882,353.40*** |
| **010000000000** | **Administration Sector** | **133,553,218,168.00** | **138,468,218,168.00** | **13,434,889,734.03** | **45,139,727,526.05** | **32.6%** | **93,328,490,641.95** |
| **011100000000** | **Governor's Office** | **24,845,028,702.26** | **29,745,028,702.26** | **2,893,598,035.42** | **13,574,015,484.20** | **45.6%** | **16,171,013,218.06** |
| 011100100100 | Office of the Executive Governor | 15,412,625,290.28 | 15,412,625,290.28 | 2,716,599,565.42 | 5,308,102,040.06 | 34.4% | 10,104,523,250.22 |
| 011100100200 | Office of the Deputy Governor | 675,200,000.00 | 675,200,000.00 | 154,600,000.00 | 482,200,000.00 | 71.4% | 193,000,000.00 |
| 011100500100 | Sustainable Development Goals (SDGs) | 30,112,000.00 | 30,112,000.00 | 14,672,070.00 | 22,073,070.00 | 73.3% | 8,038,930.00 |
| 011100800100 | Kebbi State Emmergency Relief Agency (SEMA) | 203,600,000.00 | 203,600,000.00 | - | 23,020,000.00 | 11.3% | 180,580,000.00 |
| 011100900100 | Due Process | 88,000,000.00 | 88,000,000.00 | - | 33,000,000.00 | 37.5% | 55,000,000.00 |
| 011101800100 | Special Services | 7,195,328,823.78 | 12,095,328,823.78 | - | 7,615,881,669.04 | 63.0% | 4,479,447,154.74 |
| 011102800100 | National Council for Women Society (NCWS) | 600,000.00 | 600,000.00 | - | - | 0.0% | 600,000.00 |
| 011103300100 | State Agency for Control of AIDS/HIV | 510,000,000.00 | 510,000,000.00 | - | - | 0.0% | 510,000,000.00 |
| 011103500100 | Kebbi State Contributory Pension Board | 29,500,000.00 | 29,500,000.00 | 1,500,000.00 | 4,500,000.00 | 15.3% | 25,000,000.00 |
| 011111300100 | Directorate of Protocol | 700,062,588.20 | 700,062,588.20 | 6,226,400.00 | 85,238,705.10 | 12.2% | 614,823,883.10 |
| **011200000000** | **State Assembly** | **12,625,790,092.67** | **12,625,790,092.67** | **-** | **2,558,831,195.76** | **20.3%** | **10,066,958,896.91** |
| 011200300100 | State Assembly | 12,311,362,861.89 | 12,311,362,861.89 | - | 2,524,413,969.50 | 20.5% | 9,786,948,892.39 |
| 011200400100 | House of Assembly Commission | 314,427,230.78 | 314,427,230.78 | - | 34,417,226.26 | 10.9% | 280,010,004.52 |
| **012300000000** | **Ministry of Information and Culture** | **3,640,057,590.02** | **3,640,057,590.02** | **216,620,385.73** | **1,098,649,891.99** | **30.2%** | **2,541,407,698.03** |
| 012300100100 | Ministry of Information and Culture | 3,227,452,042.25 | 3,227,452,042.25 | 128,981,000.15 | 833,483,016.81 | 25.8% | 2,393,969,025.44 |
| 012300200100 | History Bureau | 30,000,000.00 | 30,000,000.00 | 1,500,000.00 | 4,500,000.00 | 15.0% | 25,500,000.00 |
| 012300300100 | Kebbi State Television (KBTV) | 204,038,602.31 | 204,038,602.31 | 44,262,027.06 | 135,115,709.54 | 66.2% | 68,922,892.77 |
| 012300400100 | Kebbi Broadcasting Corporation (KBC) | 178,566,945.46 | 178,566,945.46 | 41,877,358.52 | 125,551,165.64 | 70.3% | 53,015,779.82 |
| **012400000000** | **Minisrty of Home Affairs and Internal Security** | **20,557,319,623.19** | **20,557,319,623.19** | **4,893,730,000.00** | **10,015,954,298.00** | **48.7%** | **10,541,365,325.19** |
| 012400100100 | Minisrty of Home Affairs and Internal Security | 20,557,319,623.19 | 20,557,319,623.19 | 4,893,730,000.00 | 10,015,954,298.00 | 48.7% | 10,541,365,325.19 |
| **012500000000** | **Office of the Head of State Civil Service** | **2,679,734,114.79** | **2,679,734,114.79** | **472,787,855.45** | **972,794,591.16** | **36.3%** | **1,706,939,523.63** |
| 012500100100 | Office of the Head of Service | 2,679,734,114.79 | 2,679,734,114.79 | 472,787,855.45 | 972,794,591.16 | 36.3% | 1,706,939,523.63 |
| **014000000000** | **Office of the State Auditor General** | **779,901,827.94** | **779,901,827.94** | **190,803,841.97** | **340,961,893.09** | **43.7%** | **438,939,934.85** |
| 014000100100 | Office of the State Auditor General | 591,359,481.37 | 591,359,481.37 | 160,781,402.40 | 249,150,512.80 | 42.1% | 342,208,968.57 |
| 014000200100 | Office of the Auditor General for Local Government | 188,542,346.57 | 188,542,346.57 | 30,022,439.57 | 91,811,380.29 | 48.7% | 96,730,966.28 |
| **014700000000** | **Civil Service Commission (CSC)** | **277,376,956.45** | **277,376,956.45** | **15,992,522.13** | **48,337,115.49** | **17.4%** | **229,039,840.96** |
| 014700100100 | Civil Service Commission | 277,376,956.45 | 277,376,956.45 | 15,992,522.13 | 48,337,115.49 | 17.4% | 229,039,840.96 |
| **014800000000** | **Kebbi State Independent Electoral Commission** | **102,565,917.65** | **102,565,917.65** | **3,627,815.88** | **30,694,500.44** | **29.9%** | **71,871,417.21** |
| 014800100100 | Kebbi State Independent Electoral Commission | 102,565,917.65 | 102,565,917.65 | 3,627,815.88 | 30,694,500.44 | 29.9% | 71,871,417.21 |
| **014900000000** | **Local Government Service Commission** | **89,170,266.77** | **104,170,266.77** | **6,556,661.26** | **42,709,875.68** | **41.0%** | **61,460,391.09** |
| 014900100100 | Local Government Service Commission | 79,545,007.28 | 79,545,007.28 | - | 26,139,891.90 | 32.9% | 53,405,115.38 |
| 014900200100 | Local Government Pension Board | 9,625,259.49 | 24,625,259.49 | 6,556,661.26 | 16,569,983.78 | 67.3% | 8,055,275.71 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **016100000000** | **Office of the Secretary to the State Government** | **49,072,122,309.75** | **49,072,122,309.75** | **2,061,488,326.41** | **12,943,275,973.08** | **26.4%** | **36,128,846,336.67** |
| 016100100100 | Office of the Secretary to the State Government | 38,376,455,478.10 | 38,376,455,478.10 | - | 9,694,466,849.29 | 25.3% | 28,681,988,628.81 |
| 016102100100 | Laison Office - Abuja | 281,780,000.00 | 281,780,000.00 | - | 126,389,944.38 | 44.9% | 155,390,055.62 |
| 016102100200 | Laison Office - Kaduna | 14,850,000.00 | 14,850,000.00 | - | - | 0.0% | 14,850,000.00 |
| 016102100300 | Laison Office - Sokoto | 4,150,000.00 | 4,150,000.00 | 635,013.00 | 1,982,959.00 | 47.8% | 2,167,041.00 |
| 016102100400 | Laison Office - Lagos | 2,200,000.00 | 2,200,000.00 | - | - | 0.0% | 2,200,000.00 |
| 016103700100 | Pilgrims Welfare Agency (PWA) | 10,392,686,831.65 | 10,392,686,831.65 | 2,060,853,313.41 | 3,120,436,220.41 | 30.0% | 7,272,250,611.24 |
| **016400000000** | **Ministry of Special Duties** | **8,181,400,000.00** | **8,181,400,000.00** | **-** | **323,094,999.98** | **3.9%** | **7,858,305,000.02** |
| 016400100100 | Ministry for Special Duties | 8,120,400,000.00 | 8,120,400,000.00 | - | 294,395,000.00 | 3.6% | 7,826,005,000.00 |
| 016400200100 | Persons With Disability Commission | 61,000,000.00 | 61,000,000.00 | - | 28,699,999.98 | 47.0% | 32,300,000.02 |
| **016500000000** | **Ministry of Religious Affairs** | **6,202,060,000.00** | **6,202,060,000.00** | **2,112,871,529.83** | **2,242,131,398.93** | **36.2%** | **3,959,928,601.07** |
| 016500100100 | Ministry of Religious Affairs | 6,195,200,000.00 | 6,195,200,000.00 | 2,112,238,095.28 | 2,238,431,095.28 | 36.1% | 3,956,768,904.72 |
| 016502200100 | Preaching Board | 6,860,000.00 | 6,860,000.00 | 633,434.55 | 3,700,303.65 | 53.9% | 3,159,696.35 |
| **016600000000** | **Ministry of Establishment, Training and Pension** | **4,500,690,766.51** | **4,500,690,766.51** | **566,812,759.95** | **948,276,308.25** | **21.1%** | **3,552,414,458.26** |
| 016600100100 | Ministry of Establishment, Training and Pension | 4,500,330,766.51 | 4,500,330,766.51 | 566,722,759.95 | 948,006,308.25 | 21.1% | 3,552,324,458.26 |
| 016600700100 | State Manpower Committee | 360,000.00 | 360,000.00 | 90,000.00 | 270,000.00 | 75.0% | 90,000.00 |
| **020000000000** | **Economic Sector** | **328,388,925,843.03** | **320,813,726,188.85** | **7,825,044,040.57** | **40,202,677,758.35** | **12.5%** | **280,611,048,430.50** |
| **021500000000** | **Ministry of Agriculture and Food Security** | **97,103,191,504.73** | **92,203,191,504.73** | **289,815,430.99** | **629,361,150.13** | **0.7%** | **91,573,830,354.60** |
| 021500100100 | Ministry of Agriculture and Food Security | 96,368,760,831.84 | 91,468,760,831.84 | 118,969,879.55 | 342,649,260.59 | 0.4% | 91,126,111,571.25 |
| 021510200100 | Kebbi Agricultural and Rural Development Agency (KARDA) | 690,450,717.44 | 690,450,717.44 | 170,125,551.44 | 266,714,900.54 | 38.6% | 423,735,816.90 |
| 021510300100 | Rural Access Mobility Project (RAMP) | 3,280,000.00 | 3,280,000.00 | - | - | 0.0% | 3,280,000.00 |
| 021510900100 | Forestry II Project | 31,099,955.45 | 31,099,955.45 | - | 16,516,989.00 | 53.1% | 14,582,966.45 |
| 021511000100 | Kebbi Agricultural Supply Company (KASCOM) | 9,600,000.00 | 9,600,000.00 | 720,000.00 | 3,480,000.00 | 36.3% | 6,120,000.00 |
| **022000000000** | **Ministry of Finance** | **40,329,344,104.50** | **40,329,344,104.50** | **5,469,546,509.22** | **13,442,856,674.07** | **33.3%** | **26,886,487,430.43** |
| 022000100100 | Ministry of Finance (Hqt) | 15,672,234,913.10 | 15,672,234,913.10 | 2,708,897,220.47 | 6,938,124,951.60 | 44.3% | 8,734,109,961.50 |
| 022000200100 | Debt Management Office | 16,737,021,605.92 | 16,737,021,605.92 | 1,805,756,013.51 | 4,417,443,888.44 | 26.4% | 12,319,577,717.48 |
| 022000700100 | Accountant General's Office | 7,101,221,461.70 | 7,101,221,461.70 | 931,122,221.64 | 1,969,155,599.93 | 27.7% | 5,132,065,861.77 |
| 022000700200 | Kebbi State Project Financial Management Unit (PFMU) | 13,920,290.56 | 13,920,290.56 | - | 11,155,496.50 | 80.1% | 2,764,794.06 |
| 022000800100 | Board of Internal Revenue | 736,418,429.22 | 736,418,429.22 | 23,771,053.60 | 106,976,737.60 | 14.5% | 629,441,691.62 |
| 022005700100 | Micro Finance Banks  Operations | 68,527,404.00 | 68,527,404.00 | - | - | 0.0% | 68,527,404.00 |
| **022200000000** | **Ministry of Commerce and Industry** | **3,960,296,618.28** | **3,960,296,618.28** | **82,087,826.13** | **255,819,291.90** | **6.5%** | **3,704,477,326.38** |
| 022200100100 | Ministry of Commerce and Industry (Hqt) | 3,742,000,000.00 | 3,742,000,000.00 | 45,196,011.76 | 137,067,694.55 | 3.7% | 3,604,932,305.45 |
| 022205200100 | Tourisms Board | 103,636,951.67 | 103,636,951.67 | 14,741,923.75 | 44,839,762.50 | 43.3% | 58,797,189.17 |
| 022205300100 | Birnin Kebbi Central Market | 114,659,666.61 | 114,659,666.61 | 22,149,890.62 | 73,911,834.85 | 64.5% | 40,747,831.76 |
| **022800000000** | **Ministry of Innovation and Digital Economy** | **3,260,000,000.00** | **3,260,000,000.00** | **469,792,000.00** | **1,312,629,400.00** | **40.3%** | **1,947,370,600.00** |
| 022800100100 | Ministry of Innovation and Digital Economy | 3,260,000,000.00 | 3,260,000,000.00 | 469,792,000.00 | 1,312,629,400.00 | 40.3% | 1,947,370,600.00 |
| **023300000000** | **Ministry of Solid Minerals Development and Mining** | **3,408,000,000.00** | **3,408,000,000.00** | **40,000,000.00** | **40,000,000.00** | **1.2%** | **3,368,000,000.00** |
| 023300100100 | Ministry of Solid Minerals Development and Mining | 3,408,000,000.00 | 3,408,000,000.00 | 40,000,000.00 | 40,000,000.00 | 1.2% | 3,368,000,000.00 |
| **023400000000** | **Ministry of Works and Transport** | **40,798,833,433.24** | **40,563,833,433.24** | **152,983,813.85** | **12,721,779,710.06** | **31.4%** | **27,842,053,723.18** |
| 023400100100 | Ministry of Works and Transport | 39,777,833,433.24 | 39,777,833,433.24 | 152,983,813.85 | 12,664,929,710.06 | 31.8% | 27,112,903,723.18 |
| 023400400100 | Kebbi State Public Works Agency (KEPWA) | 6,000,000.00 | 6,000,000.00 | - | - | 0.0% | 6,000,000.00 |
| 023410500100 | Sir Ahmadu Bello Airport | 1,015,000,000.00 | 780,000,000.00 | - | 56,850,000.00 | 7.3% | 723,150,000.00 |
| **022900000000** | **Ministry of Transport and Renewable Energy** | **11,314,434,691.80** | **11,549,434,691.80** | **221,568,650.65** | **4,939,698,923.65** | **42.8%** | **6,609,735,768.15** |
| 022900100100 | Ministry of Transport and Renewable Energy (Hqt) | 10,770,808,468.75 | 10,770,808,468.75 | 11,530,000.00 | 4,432,500,000.00 | 41.2% | 6,338,308,468.75 |
| 022910500100 | Sir Ahmadu Bello International Airport | 543,626,223.05 | 778,626,223.05 | 210,038,650.65 | 507,198,923.65 | 65.1% | 271,427,299.40 |
| **023800000000** | **Ministry of Budget & Economic Planning** | **36,719,321,387.34** | **34,044,121,733.16** | **38,364,026.42** | **136,936,352.50** | **0.4%** | **33,907,185,380.66** |
| 023800100100 | Ministry of Budget & Economic Planning (Hqt) | 36,591,321,387.34 | 33,916,121,733.16 | 32,364,026.42 | 118,936,352.50 | 0.4% | 33,797,185,380.66 |
| 023800400100 | KBS Bureau of Statistics | 44,000,000.00 | 44,000,000.00 | - | - | 0.0% | 44,000,000.00 |
| 023800500100 | Kebbi State Community and Social Development Agency (CSDA) | 55,000,000.00 | 55,000,000.00 | - | - | 0.0% | 55,000,000.00 |
| 023800600100 | Kebbi Investment Promotion Agency (KIPA) | 29,000,000.00 | 29,000,000.00 | 6,000,000.00 | 18,000,000.00 | 62.1% | 11,000,000.00 |
| **025000000000** | **Fiscal Responsibility Commission** | **50,790,000.00** | **50,790,000.00** | **1,270,000.00** | **42,520,000.00** | **83.7%** | **8,270,000.00** |
| 025000100100 | Fiscal Responsibility Commission | 50,790,000.00 | 50,790,000.00 | 1,270,000.00 | 42,520,000.00 | 83.7% | 8,270,000.00 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **025200000000** | **Ministry of Water Resources** | **31,908,795,983.99** | **31,908,795,983.99** | **463,921,532.01** | **1,300,752,688.08** | **4.1%** | **30,608,043,295.91** |
| 025200100100 | Ministry of Water Resources | 31,404,433,795.06 | 31,404,433,795.06 | 255,909,834.81 | 1,090,592,589.48 | 3.5% | 30,313,841,205.58 |
| 025210200100 | Water Board | 491,277,087.30 | 491,277,087.30 | 207,175,563.40 | 207,175,563.40 | 42.2% | 284,101,523.90 |
| 025210300100 | State Rural Water Supply & Sanitation Agency (RUWATSAN) | 13,085,101.63 | 13,085,101.63 | 836,133.80 | 2,984,535.20 | 22.8% | 10,100,566.43 |
| **025300000000** | **Ministry of Lands and Housing** | **11,982,500,673.51** | **11,982,500,673.51** | **78,501,845.56** | **995,963,401.89** | **8.3%** | **10,986,537,271.62** |
| 025300100100 | Ministry of Lands & Housing | 11,938,543,365.03 | 11,938,543,365.03 | 71,669,008.56 | 975,114,890.89 | 8.2% | 10,963,428,474.14 |
| 025300300100 | State Housing Corporation | 19,957,308.48 | 19,957,308.48 | 3,732,837.00 | 11,198,511.00 | 56.1% | 8,758,797.48 |
| 025300200100 | Office of the Surveyor General | 24,000,000.00 | 24,000,000.00 | 3,100,000.00 | 9,650,000.00 | 40.2% | 14,350,000.00 |
| **026200000000** | **Ministry of Livestock Development and Fisheries** | **20,837,235,823.16** | **20,837,235,823.16** | **268,864,585.63** | **2,696,108,010.71** | **12.9%** | **18,141,127,812.45** |
| 026200100100 | Ministry of Livestock Development and Fisheries | 20,837,235,823.16 | 20,837,235,823.16 | 268,864,585.63 | 2,696,108,010.71 | 12.9% | 18,141,127,812.45 |
| **026900000000** | **Ministry of Physical Planning and Urban Development** | **11,481,699,427.34** | **11,481,699,427.34** | **226,462,599.04** | **1,304,174,331.71** | **11.4%** | **10,177,525,095.63** |
| 026900100100 | Ministry of Physical Planning and Urban Development | 10,933,000,000.00 | 10,933,000,000.00 | 164,009,000.00 | 1,052,827,315.01 | 9.6% | 9,880,172,684.99 |
| 026900200100 | Kebbi Urban Development Authority (KUDA) | 509,699,427.34 | 509,699,427.34 | 57,520,599.04 | 234,414,016.70 | 46.0% | 275,285,410.64 |
| 026900300100 | Kebbi Geographic Information System Agency (KEBGIS) | 39,000,000.00 | 39,000,000.00 | 4,933,000.00 | 16,933,000.00 | 43.4% | 22,067,000.00 |
| **027000000000** | **Minisrty of Rural and Community Development** | **15,234,482,195.14** | **15,234,482,195.14** | **21,865,221.07** | **384,077,823.65** | **2.5%** | **14,850,404,371.49** |
| 027000100100 | Minisrty of Rural and Community Development | 11,710,125,752.08 | 11,710,125,752.08 | 15,000,000.00 | 360,270,000.00 | 3.1% | 11,349,855,752.08 |
| 027010300100 | Rural Electrification Board (REB) | 3,524,356,443.06 | 3,524,356,443.06 | 6,865,221.07 | 23,807,823.65 | 0.7% | 3,500,548,619.41 |
| **030000000000** | **Law and Justice Sector** | **22,869,419,975.22** | **22,869,419,975.22** | **2,123,459,960.79** | **4,195,063,781.51** | **18.3%** | **18,674,356,193.71** |
| **031800000000** | **Judiciary** | **9,874,496,376.22** | **9,874,496,376.22** | **829,785,929.12** | **2,246,060,655.34** | **22.7%** | **7,628,435,720.88** |
| 031801100100 | Judicial Service Commission | 925,277,470.02 | 925,277,470.02 | 36,408,628.80 | 143,725,886.40 | 15.5% | 781,551,583.62 |
| 031805100100 | High Court | 4,811,930,734.00 | 4,811,930,734.00 | 743,924,200.32 | 1,533,811,685.45 | 31.9% | 3,278,119,048.55 |
| 031805300100 | Sharia Court | 4,137,288,172.20 | 4,137,288,172.20 | 49,453,100.00 | 568,523,083.49 | 13.7% | 3,568,765,088.71 |
| **032600000000** | **Ministry of Justice** | **12,994,923,599.00** | **12,994,923,599.00** | **1,293,674,031.67** | **1,949,003,126.17** | **15.0%** | **11,045,920,472.83** |
| 032600100100 | Ministry of Justice | 12,911,828,859.00 | 12,911,828,859.00 | 1,275,785,193.59 | 1,896,036,609.81 | 14.7% | 11,015,792,249.19 |
| 032600200100 | Law Reform Commission | 83,094,740.00 | 83,094,740.00 | 17,888,838.08 | 52,966,516.36 | 63.7% | 30,128,223.64 |
| **050000000000** | **Social Sector** | **158,119,254,171.74** | **160,779,453,825.92** | **6,144,636,390.90** | **44,086,466,738.68** | **27.4%** | **116,692,987,087.24** |
| **051300000000** | **Ministry of Youths & Sports** | **8,231,342,264.35** | **8,231,342,264.35** | **-** | **2,624,200,887.80** | **31.9%** | **5,607,141,376.55** |
| 051300100100 | Ministry of Youths & Sports | 8,231,342,264.35 | 8,231,342,264.35 | - | 2,624,200,887.80 | 31.9% | 5,607,141,376.55 |
| **051400000000** | **Ministry of Women Affairs** | **10,479,503,651.06** | **10,479,503,651.06** | **-** | **497,268,934.25** | **4.7%** | **9,982,234,716.81** |
| 051400100100 | Ministry of Women Affairs | 10,479,503,651.06 | 10,479,503,651.06 | - | 497,268,934.25 | 4.7% | 9,982,234,716.81 |
| **051700000000** | **Ministry for Basic and Secondary Education** | **50,735,214,200.01** | **52,453,627,421.34** | **1,610,983,622.05** | **12,661,002,989.90** | **24.1%** | **39,792,624,431.44** |
| 051700100100 | Ministry for Basic and Secondary Education | 30,557,387,388.26 | 30,557,387,388.26 | - | 3,741,081,216.37 | 12.2% | 26,816,306,171.89 |
| 051700300100 | Kebbi State Universal Basic Education Board (KEB-SUBEB) | 13,959,954,698.10 | 13,959,954,698.10 | - | 3,731,962,114.01 | 26.7% | 10,227,992,584.09 |
| 051700300200 | Primary School Staff Pension Board | 11,003,191.02 | 11,003,191.02 | 2,207,143.66 | 6,621,431.13 | 60.2% | 4,381,759.89 |
| 051700800100 | Library Board | 75,154,168.00 | 75,154,168.00 | 16,621,549.64 | 51,189,378.92 | 68.1% | 23,964,789.08 |
| 051702600100 | Arabic & Islamic Eduction Board | 1,381,519,909.06 | 1,381,519,909.06 | 117,217,440.31 | 455,684,051.67 | 33.0% | 925,835,857.39 |
| 051702700100 | Abdullahi Fodio Islamic Centre | 178,690,047.00 | 178,690,047.00 | 45,187,440.44 | 122,082,240.44 | 68.3% | 56,607,806.56 |
| 051702800100 | Agency for Adult Education | 38,701,000.00 | 38,701,000.00 | 528,000.00 | 19,243,876.68 | 49.7% | 19,457,123.32 |
| 051705700100 | Secondary School Management Board | 4,532,803,798.57 | 6,251,217,019.90 | 1,429,222,048.00 | 4,533,138,680.68 | 72.5% | 1,718,078,339.22 |
| **056300000000** | **Ministry for Higher Education** | **19,304,247,092.35** | **19,296,747,092.35** | **3,139,389,336.72** | **8,524,720,101.05** | **44.2%** | **10,772,026,991.30** |
| 056300100100 | Ministry for Higher Education | 6,356,106,833.17 | 6,348,606,833.17 | 947,412,429.46 | 2,050,623,000.69 | 32.3% | 4,297,983,832.48 |
| 056301800100 | State Polytechnic, Dakin Gari | 2,829,997,081.20 | 2,829,997,081.20 | 199,989,530.00 | 739,691,488.00 | 26.1% | 2,090,305,593.20 |
| 056301900100 | Adamu Augie College of Education, Argungu | 3,338,192,791.91 | 3,338,192,791.91 | 225,661,354.60 | 1,839,327,697.09 | 55.1% | 1,498,865,094.82 |
| 056302100100 | Abdullahi Fodio University of Science & Technology Aliero (AFUSTA) | 6,230,937,628.85 | 6,230,937,628.85 | 1,661,050,354.55 | 3,544,530,487.74 | 56.9% | 2,686,407,141.11 |
| 056302800100 | College of Preliminary Studies, Yauri | 508,889,620.38 | 508,889,620.38 | 95,879,883.90 | 321,180,074.90 | 63.1% | 187,709,545.48 |
| 056305600100 | State Scholarship Board | 40,123,136.84 | 40,123,136.84 | 9,395,784.21 | 29,367,352.63 | 73.2% | 10,755,784.21 |
| **052100000000** | **Ministry of Health** | **48,375,199,809.26** | **48,382,699,809.26** | **1,235,821,255.30** | **14,244,895,449.62** | **29.4%** | **34,137,804,359.64** |
| 052100100100 | Ministry of Health | 29,662,656,165.21 | 31,662,656,165.21 | - | 9,862,313,928.15 | 31.1% | 21,800,342,237.06 |
| 052100300100 | Primary Health Care Development Agency | 10,469,958,187.00 | 8,469,958,187.00 | 6,486,000.00 | 1,449,869,280.40 | 17.1% | 7,020,088,906.60 |
| 052102600100 | Sir-Yahaya Memorial Hospital | 959,586,762.65 | 959,586,762.65 | - | 411,635,634.88 | 42.9% | 547,951,127.77 |
| 052102700100 | Kebbi State Teaching Hospital Birnin Kebbi | 294,000,000.00 | 294,000,000.00 | 67,371,984.00 | 211,115,952.00 | 71.8% | 82,884,048.00 |
| 052110200100 | General Hospitals | 220,054,751.00 | 220,054,751.00 | - | - | 0.0% | 220,054,751.00 |
| 052110400100 | College of Nursing Sciences | 520,365,400.00 | 520,365,400.00 | 124,470,910.00 | 352,998,120.20 | 67.8% | 167,367,279.80 |
| 052110600100 | College of Health Sciences Technology, Jega | 470,892,086.00 | 478,392,086.00 | 119,397,191.98 | 356,018,487.68 | 74.4% | 122,373,598.32 |
| 052110800100 | Kebbi State Contributory Healthcare Management Agency (KECHEMA) | 4,786,143,065.41 | 4,786,143,065.41 | 910,595,169.32 | 1,593,444,046.31 | 33.3% | 3,192,699,019.10 |
| 052110900100 | Drugs and Medical Consumables Management Agency (DMCMA) | 991,543,391.99 | 991,543,391.99 | 7,500,000.00 | 7,500,000.00 | 0.8% | 984,043,391.99 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **053500000000** | **Ministry of Environment** | **10,288,388,960.63** | **10,288,388,960.63** | **104,934,194.03** | **328,634,879.88** | **3.2%** | **9,959,754,080.75** |
| 053500100100 | Ministry of Environment | 10,256,399,944.16 | 10,256,399,944.16 | 99,360,441.17 | 311,913,621.30 | 3.0% | 9,944,486,322.86 |
| 053501600100 | Kebbi Environmental Protection Agency (KESEPA) | 31,989,016.47 | 31,989,016.47 | 5,573,752.86 | 16,721,258.58 | 52.3% | 15,267,757.89 |
| **055400000000** | **Minsitry of Humanitarian and Empowerment** | **10,137,100,000.00** | **10,137,100,000.00** | **1,580,000.00** | **4,575,460,000.00** | **45.1%** | **5,561,640,000.00** |
| 055400100100 | Minsitry of Humanitarian and Empowerment | 9,478,500,000.00 | 9,478,500,000.00 | - | 4,572,200,000.00 | 48.2% | 4,906,300,000.00 |
| 055400200100 | Social Security Welfare Fund | 656,200,000.00 | 656,200,000.00 | 1,200,000.00 | 2,550,000.00 | 0.4% | 653,650,000.00 |
| 055405500100 | School of Handicap | 2,400,000.00 | 2,400,000.00 | 380,000.00 | 710,000.00 | 29.6% | 1,690,000.00 |
| **055100000000** | **Ministry of  Local Government and Chieftaincy Affairs** | **568,258,194.08** | **1,510,044,626.93** | **51,927,982.80** | **630,283,496.18** | **41.7%** | **879,761,130.75** |
| 055100100100 | Ministry for Local Government & Chieftaincy Affairs | 564,636,755.48 | 1,506,423,188.33 | 51,927,982.80 | 629,819,209.19 | 41.8% | 876,603,979.14 |
| 055100200100 | Kebbi Council of Chiefs | 3,621,438.60 | 3,621,438.60 | - | 464,286.99 | 12.8% | 3,157,151.61 |

## Table 5: Personnel Expenditure by Administrative Classification

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Personnel Expenditure* | *65,352,716,938.42* | *67,070,130,159.75* | *9,376,960,416.44* | *35,204,176,302.49* | *52.5%* | *31,865,953,857.26* |
| **010000000000** | **Administration Sector** | **5,586,709,000.17** | **5,586,709,000.17** | **619,139,199.47** | **2,786,305,248.34** | **49.9%** | **2,800,403,751.83** |
| **011100000000** | **Governor's Office** | **456,877,248.26** | **456,877,248.26** | **93,888,565.42** | **169,442,576.12** | **37.1%** | **287,434,672.14** |
| 011100100100 | Office of the Executive Governor | 383,266,836.28 | 383,266,836.28 | 93,788,565.42 | 141,115,240.06 | 36.8% | 242,151,596.22 |
| 011100100200 | Office of the Deputy Governor | 10,000,000.00 | 10,000,000.00 | 100,000.00 | 400,000.00 | 4.0% | 9,600,000.00 |
| 011101800100 | Special Services | 12,047,823.78 | 12,047,823.78 | - | 5,055,030.96 | 42.0% | 6,992,792.82 |
| 011111300100 | Directorate of Protocol | 51,562,588.20 | 51,562,588.20 | - | 22,872,305.10 | 44.4% | 28,690,283.10 |
| **011200000000** | **State Assembly** | **1,383,839,679.67** | **1,383,839,679.67** | **-** | **284,870,695.76** | **20.6%** | **1,098,968,983.91** |
| 011200300100 | State Assembly | 1,331,812,549.89 | 1,331,812,549.89 | - | 262,343,469.50 | 19.7% | 1,069,469,080.39 |
| 011200400100 | House of Assembly Commission | 52,027,129.78 | 52,027,129.78 | - | 22,527,226.26 | 43.3% | 29,499,903.52 |
| **012300000000** | **Ministry of Information and Culture** | **553,436,476.57** | **553,436,476.57** | **159,364,035.73** | **363,138,541.99** | **65.6%** | **190,297,934.58** |
| 012300100100 | Ministry of Information and Culture | 195,590,928.80 | 195,590,928.80 | 77,804,650.15 | 116,791,666.81 | 59.7% | 78,799,261.99 |
| 012300300100 | Kebbi State Television (KBTV) | 187,578,602.31 | 187,578,602.31 | 41,007,027.06 | 125,310,709.54 | 66.8% | 62,267,892.77 |
| 012300400100 | Kebbi Broadcasting Corporation (KBC) | 170,266,945.46 | 170,266,945.46 | 40,552,358.52 | 121,036,165.64 | 71.1% | 49,230,779.82 |
| **012400000000** | **Minisrty of Home Affairs and Internal Security** | **200,000,000.08** | **200,000,000.08** | **90,000,000.00** | **135,000,000.00** | **67.5%** | **65,000,000.08** |
| 012400100100 | Minisrty of Home Affairs and Internal Security | 200,000,000.08 | 200,000,000.08 | 90,000,000.00 | 135,000,000.00 | 67.5% | 65,000,000.08 |
| **012500000000** | **Office of the Head of State Civil Service** | **890,269,671.78** | **890,269,671.78** | **106,387,880.17** | **327,724,239.23** | **36.8%** | **562,545,432.55** |
| 012500100100 | Office of the Head of Service | 890,269,671.78 | 890,269,671.78 | 106,387,880.17 | 327,724,239.23 | 36.8% | 562,545,432.55 |
| **014000000000** | **Office of the State Auditor General** | **245,791,073.23** | **245,791,073.23** | **39,355,341.97** | **102,126,893.09** | **41.6%** | **143,664,180.14** |
| 014000100100 | Office of the State Auditor General | 150,339,750.66 | 150,339,750.66 | 21,322,902.40 | 52,315,512.80 | 34.8% | 98,024,237.86 |
| 014000200100 | Office of the Auditor General for Local Government | 95,451,322.57 | 95,451,322.57 | 18,032,439.57 | 49,811,380.29 | 52.2% | 45,639,942.28 |
| **014700000000** | **Civil Service Commission (CSC)** | **42,376,956.45** | **42,376,956.45** | **10,172,342.13** | **30,516,935.49** | **72.0%** | **11,860,020.96** |
| 014700100100 | Civil Service Commission | 42,376,956.45 | 42,376,956.45 | 10,172,342.13 | 30,516,935.49 | 72.0% | 11,860,020.96 |
| **014800000000** | **Kebbi State Independent Electoral Commission** | **73,987,726.10** | **73,987,726.10** | **2,127,815.88** | **26,194,500.44** | **35.4%** | **47,793,225.66** |
| 014800100100 | Kebbi State Independent Electoral Commission | 73,987,726.10 | 73,987,726.10 | 2,127,815.88 | 26,194,500.44 | 35.4% | 47,793,225.66 |
| **014900000000** | **Local Government Service Commission** | **48,120,266.77** | **48,120,266.77** | **1,086,901.26** | **24,090,595.68** | **50.1%** | **24,029,671.09** |
| 014900100100 | Local Government Service Commission | 43,545,007.28 | 43,545,007.28 | - | 20,829,891.90 | 47.8% | 22,715,115.38 |
| 014900200100 | Local Government Pension Board | 4,575,259.49 | 4,575,259.49 | 1,086,901.26 | 3,260,703.78 | 71.3% | 1,314,555.71 |
| **016100000000** | **Office of the Secretary to the State Government** | **1,188,472,309.75** | **1,188,472,309.75** | **9,018,466.41** | **976,692,002.66** | **82.2%** | **211,780,307.09** |
| 016100100100 | Office of the Secretary to the State Government | 1,110,455,478.10 | 1,110,455,478.10 | - | 943,846,738.87 | 85.0% | 166,608,739.23 |
| 016102100100 | Laison Office - Abuja | 16,380,000.00 | 16,380,000.00 | - | 5,789,944.38 | 35.3% | 10,590,055.62 |
| 016102100200 | Laison Office - Kaduna | 8,850,000.00 | 8,850,000.00 | - | - | 0.0% | 8,850,000.00 |
| 016102100300 | Laison Office - Sokoto | 2,100,000.00 | 2,100,000.00 | 227,013.00 | 680,959.00 | 32.4% | 1,419,041.00 |
| 016103700100 | Pilgrims Welfare Agency (PWA) | 50,686,831.65 | 50,686,831.65 | 8,791,453.41 | 26,374,360.41 | 52.0% | 24,312,471.24 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **016400000000** | **Ministry of Special Duties** | **37,000,000.00** | **37,000,000.00** | **-** | **18,499,999.98** | **50.0%** | **18,500,000.02** |
| 016400200100 | Persons With Disability Commission | 37,000,000.00 | 37,000,000.00 | - | 18,499,999.98 | 50.0% | 18,500,000.02 |
| **016500000000** | **Ministry of Religious Affairs** | **5,510,000.00** | **5,510,000.00** | **333,434.55** | **2,800,303.65** | **50.8%** | **2,709,696.35** |
| 016502200100 | Preaching Board | 5,510,000.00 | 5,510,000.00 | 333,434.55 | 2,800,303.65 | 50.8% | 2,709,696.35 |
| **016600000000** | **Ministry of Establishment, Training and Pension** | **461,027,591.51** | **461,027,591.51** | **107,404,415.95** | **325,207,964.25** | **70.5%** | **135,819,627.26** |
| 016600100100 | Ministry of Establishment, Training and Pension | 461,027,591.51 | 461,027,591.51 | 107,404,415.95 | 325,207,964.25 | 70.5% | 135,819,627.26 |
| **020000000000** | **Economic Sector** | **22,925,537,418.34** | **22,925,537,418.34** | **4,146,678,120.34** | **10,954,339,208.05** | **47.8%** | **11,971,198,210.29** |
| **021500000000** | **Ministry of Agriculture and Food Security** | **1,092,598,465.81** | **1,092,598,465.81** | **249,459,080.99** | **530,856,150.13** | **48.6%** | **561,742,315.68** |
| 021500100100 | Ministry of Agriculture and Food Security | 380,947,792.92 | 380,947,792.92 | 81,733,529.55 | 252,424,260.59 | 66.3% | 128,523,532.33 |
| 021510200100 | Kebbi Agricultural and Rural Development Agency (KARDA) | 682,050,717.44 | 682,050,717.44 | 167,725,551.44 | 263,114,900.54 | 38.6% | 418,935,816.90 |
| 021510900100 | Forestry II Project | 29,599,955.45 | 29,599,955.45 | - | 15,316,989.00 | 51.7% | 14,282,966.45 |
| **022000000000** | **Ministry of Finance** | **18,126,150,856.96** | **18,126,150,856.96** | **3,062,846,135.39** | **7,964,202,435.92** | **43.9%** | **10,161,948,421.04** |
| 022000100100 | Ministry of Finance (Hqt) | 12,775,278,802.10 | 12,775,278,802.10 | 2,708,897,220.47 | 6,862,470,951.60 | 53.7% | 5,912,807,850.50 |
| 022000200100 | Debt Management Office | 3,629,489,871.88 | 3,629,489,871.88 | - | - | 0.0% | 3,629,489,871.88 |
| 022000700100 | Accountant General's Office | 1,562,543,463.20 | 1,562,543,463.20 | 331,275,861.32 | 990,482,456.22 | 63.4% | 572,061,006.98 |
| 022000700200 | Kebbi State Project Financial Management Unit (PFMU) | 9,220,290.56 | 9,220,290.56 | - | 9,220,290.50 | 100.0% | 0.06 |
| 022000800100 | Board of Internal Revenue | 149,618,429.22 | 149,618,429.22 | 22,673,053.60 | 102,028,737.60 | 68.2% | 47,589,691.62 |
| **022200000000** | **Ministry of Commerce and Industry** | **278,262,602.28** | **278,262,602.28** | **63,287,826.13** | **202,469,291.90** | **72.8%** | **75,793,310.38** |
| 022200100100 | Ministry of Commerce and Industry (Hqt) | 130,000,000.00 | 130,000,000.00 | 30,746,011.76 | 92,617,694.55 | 71.2% | 37,382,305.45 |
| 022205200100 | Tourisms Board | 50,786,951.67 | 50,786,951.67 | 11,891,923.75 | 39,639,762.50 | 78.1% | 11,147,189.17 |
| 022205300100 | Birnin Kebbi Central Market | 97,475,650.61 | 97,475,650.61 | 20,649,890.62 | 70,211,834.85 | 72.0% | 27,263,815.76 |
| **023400000000** | **Ministry of Works and Transport** | **513,833,433.24** | **513,833,433.24** | **141,583,813.85** | **380,389,570.94** | **74.0%** | **133,443,862.30** |
| 023400100100 | Ministry of Works and Transport | 513,833,433.24 | 513,833,433.24 | 141,583,813.85 | 380,389,570.94 | 74.0% | 133,443,862.30 |
| **022900000000** | **Ministry of Transport and Renewable Energy** | **141,626,223.05** | **141,626,223.05** | **21,788,650.65** | **98,048,923.65** | **69.2%** | **43,577,299.40** |
| 022910500100 | Sir Ahmadu Bello International Airport | 141,626,223.05 | 141,626,223.05 | 21,788,650.65 | 98,048,923.65 | 69.2% | 43,577,299.40 |
| **023800000000** | **Ministry of Budget & Economic Planning** | **125,950,903.28** | **125,950,903.28** | **9,425,026.42** | **39,607,352.50** | **31.4%** | **86,343,550.78** |
| 023800100100 | Ministry of Budget & Economic Planning (Hqt) | 66,450,903.28 | 66,450,903.28 | 9,425,026.42 | 39,607,352.50 | 59.6% | 26,843,550.78 |
| 023800400100 | KBS Bureau of Statistics | 20,000,000.00 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 023800500100 | Kebbi State Community and Social Development Agency (CSDA) | 34,500,000.00 | 34,500,000.00 | - | - | 0.0% | 34,500,000.00 |
| 023800600100 | Kebbi Investment Promotion Agency (KIPA) | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| **025000000000** | **Fiscal Responsibility Commission** | **39,150,000.00** | **39,150,000.00** | **-** | **39,150,000.00** | **100.0%** | **-** |
| 025000100100 | Fiscal Responsibility Commission | 39,150,000.00 | 39,150,000.00 | - | 39,150,000.00 | 100.0% | - |
| **025200000000** | **Ministry of Water Resources** | **491,315,851.68** | **491,315,851.68** | **236,371,502.61** | **325,949,903.46** | **66.3%** | **165,365,948.22** |
| 025200100100 | Ministry of Water Resources | 179,149,485.75 | 179,149,485.75 | 43,909,834.81 | 132,059,834.26 | 73.7% | 47,089,651.49 |
| 025210200100 | Water Board | 305,405,300.30 | 305,405,300.30 | 191,985,534.00 | 191,985,534.00 | 62.9% | 113,419,766.30 |
| 025210300100 | State Rural Water Supply & Sanitation Agency (RUWATSAN) | 6,761,065.63 | 6,761,065.63 | 476,133.80 | 1,904,535.20 | 28.2% | 4,856,530.43 |
| **025300000000** | **Ministry of Lands and Housing** | **216,507,308.48** | **216,507,308.48** | **49,951,845.56** | **149,901,895.49** | **69.2%** | **66,605,412.99** |
| 025300100100 | Ministry of Lands & Housing | 200,000,000.00 | 200,000,000.00 | 46,669,008.56 | 140,053,384.49 | 70.0% | 59,946,615.51 |
| 025300300100 | State Housing Corporation | 16,507,308.48 | 16,507,308.48 | 3,282,837.00 | 9,848,511.00 | 59.7% | 6,658,797.48 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **026200000000** | **Ministry of Livestock Development and Fisheries** | **1,592,895,903.16** | **1,592,895,903.16** | **263,730,585.63** | **1,028,844,010.71** | **64.6%** | **564,051,892.45** |
| 026200100100 | Ministry of Livestock Development and Fisheries | 1,592,895,903.16 | 1,592,895,903.16 | 263,730,585.63 | 1,028,844,010.71 | 64.6% | 564,051,892.45 |
| **026900000000** | **Ministry of Physical Planning and Urban Development** | **272,899,427.34** | **272,899,427.34** | **42,458,432.04** | **173,561,849.70** | **63.6%** | **99,337,577.64** |
| 026900200100 | Kebbi Urban Development Authority (KUDA) | 267,899,427.34 | 267,899,427.34 | 42,458,432.04 | 173,561,849.70 | 64.8% | 94,337,577.64 |
| 026900300100 | Kebbi Geographic Information System Agency (KEBGIS) | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |
| **027000000000** | **Minisrty of Rural and Community Development** | **34,346,443.06** | **34,346,443.06** | **5,775,221.07** | **21,357,823.65** | **62.2%** | **12,988,619.41** |
| 027010300100 | Rural Electrification Board (REB) | 34,346,443.06 | 34,346,443.06 | 5,775,221.07 | 21,357,823.65 | 62.2% | 12,988,619.41 |
| **030000000000** | **Law and Justice Sector** | **2,088,870,882.17** | **2,088,870,882.17** | **263,301,130.79** | **1,094,741,561.51** | **52.4%** | **994,129,320.66** |
| **031800000000** | **Judiciary** | **1,933,867,283.17** | **1,933,867,283.17** | **230,687,099.12** | **996,468,435.34** | **51.5%** | **937,398,847.83** |
| 031801100100 | Judicial Service Commission | 168,277,470.02 | 168,277,470.02 | 25,908,628.80 | 77,725,886.40 | 46.2% | 90,551,583.62 |
| 031805100100 | High Court | 900,989,629.00 | 900,989,629.00 | 204,778,470.32 | 545,478,765.45 | 60.5% | 355,510,863.55 |
| 031805300100 | Sharia Court | 864,600,184.15 | 864,600,184.15 | - | 373,263,783.49 | 43.2% | 491,336,400.66 |
| **032600000000** | **Ministry of Justice** | **155,003,599.00** | **155,003,599.00** | **32,614,031.67** | **98,273,126.17** | **63.4%** | **56,730,472.83** |
| 032600100100 | Ministry of Justice | 110,908,859.00 | 110,908,859.00 | 22,425,193.59 | 67,706,609.81 | 61.0% | 43,202,249.19 |
| 032600200100 | Law Reform Commission | 44,094,740.00 | 44,094,740.00 | 10,188,838.08 | 30,566,516.36 | 69.3% | 13,528,223.64 |
| **050000000000** | **Social Sector** | **34,751,599,637.74** | **36,469,012,859.07** | **4,347,841,965.84** | **20,368,790,284.59** | **55.9%** | **16,100,222,574.48** |
| **051300000000** | **Ministry of Youths & Sports** | **115,642,264.35** | **115,642,264.35** | **-** | **50,986,887.80** | **44.1%** | **64,655,376.55** |
| 051300100100 | Ministry of Youths & Sports | 115,642,264.35 | 115,642,264.35 | - | 50,986,887.80 | 44.1% | 64,655,376.55 |
| **051400000000** | **Ministry of Women Affairs** | **150,959,451.06** | **150,959,451.06** | **-** | **70,946,546.25** | **47.0%** | **80,012,904.81** |
| 051400100100 | Ministry of Women Affairs | 150,959,451.06 | 150,959,451.06 | - | 70,946,546.25 | 47.0% | 80,012,904.81 |
| **051700000000** | **Ministry for Basic and Secondary Education** | **11,971,451,545.29** | **13,689,864,766.62** | **1,508,214,122.05** | **7,327,929,502.18** | **53.5%** | **6,361,935,264.44** |
| 051700100100 | Ministry for Basic and Secondary Education | 2,992,286,103.06 | 2,992,286,103.06 | - | 947,023,783.74 | 31.6% | 2,045,262,319.32 |
| 051700300100 | Kebbi State Universal Basic Education Board (KEB-SUBEB) | 3,316,693,328.58 | 3,316,693,328.58 | - | 1,477,307,558.92 | 44.5% | 1,839,385,769.66 |
| 051700300200 | Primary School Staff Pension Board | 7,503,191.02 | 7,503,191.02 | 1,607,143.66 | 4,821,431.13 | 64.3% | 2,681,759.89 |
| 051700800100 | Library Board | 67,404,168.00 | 67,404,168.00 | 15,971,549.64 | 47,914,378.92 | 71.1% | 19,489,789.08 |
| 051702600100 | Arabic & Islamic Eduction Board | 1,339,069,909.06 | 1,339,069,909.06 | 110,542,440.31 | 445,984,051.67 | 33.3% | 893,085,857.39 |
| 051702700100 | Abdullahi Fodio Islamic Centre | 115,690,047.00 | 115,690,047.00 | 28,005,440.44 | 84,400,240.44 | 73.0% | 31,289,806.56 |
| 051702800100 | Agency for Adult Education | 32,701,000.00 | 32,701,000.00 | - | 17,743,876.68 | 54.3% | 14,957,123.32 |
| 051705700100 | Secondary School Management Board | 4,100,103,798.57 | 5,818,517,019.90 | 1,352,087,548.00 | 4,302,734,180.68 | 73.9% | 1,515,782,839.22 |
| **056300000000** | **Ministry for Higher Education** | **6,116,095,424.47** | **6,111,095,424.47** | **1,657,226,973.66** | **4,190,930,486.04** | **68.6%** | **1,920,164,938.43** |
| 056300100100 | Ministry for Higher Education | 86,088,457.09 | 86,088,457.09 | 10,387,143.30 | 41,548,573.20 | 48.3% | 44,539,883.89 |
| 056301800100 | State Polytechnic, Dakin Gari | 691,430,380.20 | 691,430,380.20 | 164,622,000.00 | 493,866,000.00 | 71.4% | 197,564,380.20 |
| 056301900100 | Adamu Augie College of Education, Argungu | 1,239,264,531.91 | 1,239,264,531.91 | 198,038,166.00 | 676,541,755.16 | 54.6% | 562,722,776.75 |
| 056302100100 | Abdullahi Fodio University of Science & Technology Aliero (AFUSTA) | 3,693,299,298.05 | 3,693,299,298.05 | 1,209,966,195.15 | 2,733,114,304.05 | 74.0% | 960,184,994.00 |
| 056302800100 | College of Preliminary Studies, Yauri | 389,889,620.38 | 384,889,620.38 | 70,307,685.00 | 234,142,501.00 | 60.8% | 150,747,119.38 |
| 056305600100 | State Scholarship Board | 16,123,136.84 | 16,123,136.84 | 3,905,784.21 | 11,717,352.63 | 72.7% | 4,405,784.21 |
| **052100000000** | **Ministry of Health** | **15,974,855,768.48** | **15,978,855,768.48** | **1,086,638,693.30** | **8,438,224,008.03** | **52.8%** | **7,540,631,760.45** |
| 052100100100 | Ministry of Health | 8,720,001,375.00 | 10,720,001,375.00 | - | 5,826,254,878.96 | 54.3% | 4,893,746,496.04 |
| 052100300100 | Primary Health Care Development Agency | 2,906,667,125.00 | 906,667,125.00 | - | 101,337,408.00 | 11.2% | 805,329,717.00 |
| 052102600100 | Sir-Yahaya Memorial Hospital | 860,401,874.48 | 860,401,874.48 | - | 391,535,634.88 | 45.5% | 468,866,239.60 |
| 052102700100 | Kebbi State Teaching Hospital Birnin Kebbi | 12,500,000.00 | 12,500,000.00 | - | - | 0.0% | 12,500,000.00 |
| 052110400100 | College of Nursing Sciences | 400,365,400.00 | 400,365,400.00 | 87,916,332.00 | 263,593,552.20 | 65.8% | 136,771,847.80 |
| 052110600100 | College of Health Sciences Technology, Jega | 354,204,486.00 | 358,204,486.00 | 89,417,191.98 | 266,018,487.68 | 74.3% | 92,185,998.32 |
| 052110800100 | Kebbi State Contributory Healthcare Management Agency (KECHEMA) | 2,720,715,508.00 | 2,720,715,508.00 | 909,305,169.32 | 1,589,484,046.31 | 58.4% | 1,131,231,461.69 |
| **053500000000** | **Ministry of Environment** | **325,165,060.63** | **325,165,060.63** | **73,834,194.03** | **221,334,879.88** | **68.1%** | **103,830,180.75** |
| 053500100100 | Ministry of Environment | 299,026,044.16 | 299,026,044.16 | 68,860,441.17 | 206,413,621.30 | 69.0% | 92,612,422.86 |
| 053501600100 | Kebbi Environmental Protection Agency (KESEPA) | 26,139,016.47 | 26,139,016.47 | 4,973,752.86 | 14,921,258.58 | 57.1% | 11,217,757.89 |
| **055100000000** | **Ministry of  Local Government and Chieftaincy Affairs** | **97,430,123.46** | **97,430,123.46** | **21,927,982.80** | **68,437,974.41** | **70.2%** | **28,992,149.05** |
| 055100100100 | Ministry for Local Government & Chieftaincy Affairs | 93,808,684.86 | 93,808,684.86 | 21,927,982.80 | 67,973,687.42 | 72.5% | 25,834,997.44 |
| 055100200100 | Kebbi Council of Chiefs | 3,621,438.60 | 3,621,438.60 | - | 464,286.99 | 12.8% | 3,157,151.61 |

## Table 6: Overhead Expenditure by Administrative Classification

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Overhead Expenditure*** | ***88,598,707,803.10*** | ***100,833,594,235.95*** | ***9,837,023,055.90*** | ***30,725,792,894.34*** | ***30.5%*** | ***70,107,801,341.61*** |
| **010000000000** | **Administration Sector** | **45,640,482,446.28** | **55,157,482,446.28** | **5,659,459,439.28** | **19,886,141,974.01** | **36.1%** | **35,271,340,472.27** |
| **011100000000** | **Governor's Office** | **13,211,055,454.00** | **22,361,055,454.00** | **2,559,961,470.00** | **9,891,200,908.08** | **44.2%** | **12,469,854,545.92** |
| 011100100100 | Office of the Executive Governor | 11,529,358,454.00 | 11,529,358,454.00 | 2,407,311,000.00 | 3,819,186,800.00 | 33.1% | 7,710,171,654.00 |
| 011100100200 | Office of the Deputy Governor | 568,700,000.00 | 568,700,000.00 | 130,300,000.00 | 411,920,000.00 | 72.4% | 156,780,000.00 |
| 011100500100 | Sustainable Development Goals (SDGs) | 30,016,000.00 | 30,016,000.00 | 14,624,070.00 | 22,001,070.00 | 73.3% | 8,014,930.00 |
| 011100800100 | Kebbi State Emmergency Relief Agency (SEMA) | 203,600,000.00 | 203,600,000.00 | - | 23,020,000.00 | 11.3% | 180,580,000.00 |
| 011100900100 | Due Process | 88,000,000.00 | 88,000,000.00 | - | 33,000,000.00 | 37.5% | 55,000,000.00 |
| 011101800100 | Special Services | 103,281,000.00 | 9,253,281,000.00 | - | 5,515,206,638.08 | 59.6% | 3,738,074,361.92 |
| 011102800100 | National Council for Women Society (NCWS) | 600,000.00 | 600,000.00 | - | - | 0.0% | 600,000.00 |
| 011103300100 | State Agency for Control of AIDS/HIV | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 011103500100 | Kebbi State Contributory Pension Board | 29,000,000.00 | 29,000,000.00 | 1,500,000.00 | 4,500,000.00 | 15.5% | 24,500,000.00 |
| 011111300100 | Directorate of Protocol | 648,500,000.00 | 648,500,000.00 | 6,226,400.00 | 62,366,400.00 | 9.6% | 586,133,600.00 |
| **011200000000** | **State Assembly** | **9,203,326,337.00** | **9,203,326,337.00** | **-** | **2,254,060,500.00** | **24.5%** | **6,949,265,837.00** |
| 011200300100 | State Assembly | 9,149,426,337.00 | 9,149,426,337.00 | - | 2,242,470,500.00 | 24.5% | 6,906,955,837.00 |
| 011200400100 | House of Assembly Commission | 53,900,000.00 | 53,900,000.00 | - | 11,590,000.00 | 21.5% | 42,310,000.00 |
| **012300000000** | **Ministry of Information and Culture** | **1,245,887,264.73** | **1,598,887,264.73** | **57,206,350.00** | **735,461,350.00** | **46.0%** | **863,425,914.73** |
| 012300100100 | Ministry of Information and Culture | 1,191,277,264.73 | 1,544,277,264.73 | 51,176,350.00 | 716,691,350.00 | 46.4% | 827,585,914.73 |
| 012300200100 | History Bureau | 30,000,000.00 | 30,000,000.00 | 1,500,000.00 | 4,500,000.00 | 15.0% | 25,500,000.00 |
| 012300300100 | Kebbi State Television (KBTV) | 16,360,000.00 | 16,360,000.00 | 3,205,000.00 | 9,755,000.00 | 59.6% | 6,605,000.00 |
| 012300400100 | Kebbi Broadcasting Corporation (KBC) | 8,250,000.00 | 8,250,000.00 | 1,325,000.00 | 4,515,000.00 | 54.7% | 3,735,000.00 |
| **012400000000** | **Minisrty of Home Affairs and Internal Security** | **347,000,000.00** | **347,000,000.00** | **30,000,000.00** | **87,500,000.00** | **25.2%** | **259,500,000.00** |
| 012400100100 | Minisrty of Home Affairs and Internal Security | 347,000,000.00 | 347,000,000.00 | 30,000,000.00 | 87,500,000.00 | 25.2% | 259,500,000.00 |
| **012500000000** | **Office of the Head of State Civil Service** | **846,900,000.00** | **846,900,000.00** | **366,399,975.28** | **645,070,351.93** | **76.2%** | **201,829,648.07** |
| 012500100100 | Office of the Head of Service | 846,900,000.00 | 846,900,000.00 | 366,399,975.28 | 645,070,351.93 | 76.2% | 201,829,648.07 |
| **014000000000** | **Office of the State Auditor General** | **369,662,024.00** | **369,662,024.00** | **151,148,500.00** | **230,864,200.00** | **62.5%** | **138,797,824.00** |
| 014000100100 | Office of the State Auditor General | 304,500,000.00 | 304,500,000.00 | 139,458,500.00 | 189,335,000.00 | 62.2% | 115,165,000.00 |
| 014000200100 | Office of the Auditor General for Local Government | 65,162,024.00 | 65,162,024.00 | 11,690,000.00 | 41,529,200.00 | 63.7% | 23,632,824.00 |
| **014700000000** | **Civil Service Commission (CSC)** | **120,000,000.00** | **120,000,000.00** | **5,820,180.00** | **17,820,180.00** | **14.9%** | **102,179,820.00** |
| 014700100100 | Civil Service Commission | 120,000,000.00 | 120,000,000.00 | 5,820,180.00 | 17,820,180.00 | 14.9% | 102,179,820.00 |
| **014800000000** | **Kebbi State Independent Electoral Commission** | **26,238,191.55** | **26,238,191.55** | **1,500,000.00** | **4,412,000.00** | **16.8%** | **21,826,191.55** |
| 014800100100 | Kebbi State Independent Electoral Commission | 26,238,191.55 | 26,238,191.55 | 1,500,000.00 | 4,412,000.00 | 16.8% | 21,826,191.55 |
| **014900000000** | **Local Government Service Commission** | **41,000,000.00** | **55,000,000.00** | **5,269,760.00** | **17,719,280.00** | **32.2%** | **37,280,720.00** |
| 014900100100 | Local Government Service Commission | 36,000,000.00 | 36,000,000.00 | - | 5,310,000.00 | 14.8% | 30,690,000.00 |
| 014900200100 | Local Government Pension Board | 5,000,000.00 | 19,000,000.00 | 5,269,760.00 | 12,409,280.00 | 65.3% | 6,590,720.00 |
| **016100000000** | **Office of the Secretary to the State Government** | **16,080,000,000.00** | **16,080,000,000.00** | **2,052,454,860.00** | **5,249,143,860.00** | **32.6%** | **10,830,856,140.00** |
| 016100100100 | Office of the Secretary to the State Government | 5,466,000,000.00 | 5,466,000,000.00 | - | 2,033,225,000.00 | 37.2% | 3,432,775,000.00 |
| 016102100100 | Laison Office - Abuja | 263,900,000.00 | 263,900,000.00 | - | 120,600,000.00 | 45.7% | 143,300,000.00 |
| 016102100200 | Laison Office - Kaduna | 6,000,000.00 | 6,000,000.00 | - | - | 0.0% | 6,000,000.00 |
| 016102100300 | Laison Office - Sokoto | 1,950,000.00 | 1,950,000.00 | 393,000.00 | 1,257,000.00 | 64.5% | 693,000.00 |
| 016102100400 | Laison Office - Lagos | 2,150,000.00 | 2,150,000.00 | - | - | 0.0% | 2,150,000.00 |
| 016103700100 | Pilgrims Welfare Agency (PWA) | 10,340,000,000.00 | 10,340,000,000.00 | 2,052,061,860.00 | 3,094,061,860.00 | 29.9% | 7,245,938,140.00 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **016400000000** | **Ministry of Special Duties** | **613,300,000.00** | **613,300,000.00** | **-** | **89,479,000.00** | **14.6%** | **523,821,000.00** |
| 016400100100 | Ministry for Special Duties | 592,300,000.00 | 592,300,000.00 | - | 80,959,000.00 | 13.7% | 511,341,000.00 |
| 016400200100 | Persons With Disability Commission | 21,000,000.00 | 21,000,000.00 | - | 8,520,000.00 | 40.6% | 12,480,000.00 |
| **016500000000** | **Ministry of Religious Affairs** | **1,896,450,000.00** | **1,896,450,000.00** | **290,000.00** | **70,342,000.00** | **3.7%** | **1,826,108,000.00** |
| 016500100100 | Ministry of Religious Affairs | 1,895,200,000.00 | 1,895,200,000.00 | - | 69,509,000.00 | 3.7% | 1,825,691,000.00 |
| 016502200100 | Preaching Board | 1,250,000.00 | 1,250,000.00 | 290,000.00 | 833,000.00 | 66.6% | 417,000.00 |
| **016600000000** | **Ministry of Establishment, Training and Pension** | **1,639,663,175.00** | **1,639,663,175.00** | **429,408,344.00** | **593,068,344.00** | **36.2%** | **1,046,594,831.00** |
| 016600100100 | Ministry of Establishment, Training and Pension | 1,639,303,175.00 | 1,639,303,175.00 | 429,318,344.00 | 592,798,344.00 | 36.2% | 1,046,504,831.00 |
| 016600700100 | State Manpower Committee | 360,000.00 | 360,000.00 | 90,000.00 | 270,000.00 | 75.0% | 90,000.00 |
| **020000000000** | **Economic Sector** | **16,640,499,845.15** | **18,135,499,845.15** | **1,673,659,906.72** | **3,901,522,434.86** | **21.5%** | **14,233,977,410.29** |
| **021500000000** | **Ministry of Agriculture and Food Security** | **843,130,000.00** | **993,130,000.00** | **40,356,350.00** | **98,505,000.00** | **9.9%** | **894,625,000.00** |
| 021500100100 | Ministry of Agriculture and Food Security | 820,750,000.00 | 970,750,000.00 | 37,236,350.00 | 90,225,000.00 | 9.3% | 880,525,000.00 |
| 021510200100 | Kebbi Agricultural and Rural Development Agency (KARDA) | 8,400,000.00 | 8,400,000.00 | 2,400,000.00 | 3,600,000.00 | 42.9% | 4,800,000.00 |
| 021510300100 | Rural Access Mobility Project (RAMP) | 3,180,000.00 | 3,180,000.00 | - | - | 0.0% | 3,180,000.00 |
| 021510900100 | Forestry II Project | 1,400,000.00 | 1,400,000.00 | - | 1,200,000.00 | 85.7% | 200,000.00 |
| 021511000100 | Kebbi Agricultural Supply Company (KASCOM) | 9,400,000.00 | 9,400,000.00 | 720,000.00 | 3,480,000.00 | 37.0% | 5,920,000.00 |
| **022000000000** | **Ministry of Finance** | **3,354,584,015.00** | **3,354,584,015.00** | **583,244,360.32** | **818,290,838.46** | **24.4%** | **2,536,293,176.54** |
| 022000100100 | Ministry of Finance (Hqt) | 1,123,486,611.00 | 1,123,486,611.00 | - | 75,654,000.00 | 6.7% | 1,047,832,611.00 |
| 022000200100 | Debt Management Office | 41,220,000.00 | 41,220,000.00 | - | - | 0.0% | 41,220,000.00 |
| 022000700100 | Accountant General's Office | 1,532,000,000.00 | 1,532,000,000.00 | 582,146,360.32 | 735,807,422.46 | 48.0% | 796,192,577.54 |
| 022000700200 | Kebbi State Project Financial Management Unit (PFMU) | 4,550,000.00 | 4,550,000.00 | - | 1,881,416.00 | 41.3% | 2,668,584.00 |
| 022000800100 | Board of Internal Revenue | 584,800,000.00 | 584,800,000.00 | 1,098,000.00 | 4,948,000.00 | 0.8% | 579,852,000.00 |
| 022005700100 | Micro Finance Banks Operations | 68,527,404.00 | 68,527,404.00 | - | - | 0.0% | 68,527,404.00 |
| **022200000000** | **Ministry of Commerce and Industry** | **516,934,016.00** | **516,934,016.00** | **18,800,000.00** | **53,350,000.00** | **10.3%** | **463,584,016.00** |
| 022200100100 | Ministry of Commerce and Industry (Hqt) | 447,000,000.00 | 447,000,000.00 | 14,450,000.00 | 44,450,000.00 | 9.9% | 402,550,000.00 |
| 022205200100 | Tourisms Board | 52,800,000.00 | 52,800,000.00 | 2,850,000.00 | 5,200,000.00 | 9.8% | 47,600,000.00 |
| 022205300100 | Birnin Kebbi Central Market | 17,134,016.00 | 17,134,016.00 | 1,500,000.00 | 3,700,000.00 | 21.6% | 13,434,016.00 |
| **022800000000** | **Ministry of Innovation and Digital Economy** | **1,079,900,000.00** | **2,409,900,000.00** | **469,792,000.00** | **1,312,629,400.00** | **54.5%** | **1,097,270,600.00** |
| 022800100100 | Ministry of Innovation and Digital Economy | 1,079,900,000.00 | 2,409,900,000.00 | 469,792,000.00 | 1,312,629,400.00 | 54.5% | 1,097,270,600.00 |
| **023300000000** | **Ministry of Solid Minerals Development and Mining** | **948,000,000.00** | **948,000,000.00** | **40,000,000.00** | **40,000,000.00** | **4.2%** | **908,000,000.00** |
| 023300100100 | Ministry of Solid Minerals Development and Mining | 948,000,000.00 | 948,000,000.00 | 40,000,000.00 | 40,000,000.00 | 4.2% | 908,000,000.00 |
| **023400000000** | **Ministry of Works and Transport** | **70,000,000.00** | **70,000,000.00** | **11,400,000.00** | **37,400,000.00** | **53.4%** | **32,600,000.00** |
| 023400100100 | Ministry of Works and Transport | 64,000,000.00 | 64,000,000.00 | 11,400,000.00 | 37,400,000.00 | 58.4% | 26,600,000.00 |
| 023400400100 | Kebbi State Public Works Agency (KEPWA) | 6,000,000.00 | 6,000,000.00 | - | - | 0.0% | 6,000,000.00 |
| **022900000000** | **Ministry of Transport and Renewable Energy** | **900,000,000.00** | **915,000,000.00** | **19,830,000.00** | **266,150,000.00** | **29.1%** | **648,850,000.00** |
| 022900100100 | Ministry of Transport and Renewable Energy (Hqt) | 500,000,000.00 | 500,000,000.00 | 10,530,000.00 | 37,000,000.00 | 7.4% | 463,000,000.00 |
| 022910500100 | Sir Ahmadu Bello International Airport | 400,000,000.00 | 415,000,000.00 | 9,300,000.00 | 229,150,000.00 | 55.2% | 185,850,000.00 |
| **023800000000** | **Ministry of Budget & Economic Planning** | **4,990,878,849.15** | **4,990,878,849.15** | **28,439,000.00** | **95,829,000.00** | **1.9%** | **4,895,049,849.15** |
| 023800100100 | Ministry of Budget & Economic Planning (Hqt) | 4,927,378,849.15 | 4,927,378,849.15 | 22,939,000.00 | 79,329,000.00 | 1.6% | 4,848,049,849.15 |
| 023800400100 | KBS Bureau of Statistics | 21,000,000.00 | 21,000,000.00 | - | - | 0.0% | 21,000,000.00 |
| 023800500100 | Kebbi State Community and Social Development Agency (CSDA) | 20,500,000.00 | 20,500,000.00 | - | - | 0.0% | 20,500,000.00 |
| 023800600100 | Kebbi Investment Promotion Agency (KIPA) | 22,000,000.00 | 22,000,000.00 | 5,500,000.00 | 16,500,000.00 | 75.0% | 5,500,000.00 |
| **025000000000** | **Fiscal Responsibility Commission** | **11,640,000.00** | **11,640,000.00** | **1,270,000.00** | **3,370,000.00** | **29.0%** | **8,270,000.00** |
| 025000100100 | Fiscal Responsibility Commission | 11,640,000.00 | 11,640,000.00 | 1,270,000.00 | 3,370,000.00 | 29.0% | 8,270,000.00 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **025200000000** | **Ministry of Water Resources** | **2,078,015,823.00** | **2,078,015,823.00** | **227,550,029.40** | **455,290,029.40** | **21.9%** | **1,622,725,793.60** |
| 025200100100 | Ministry of Water Resources | 1,887,900,000.00 | 1,887,900,000.00 | 212,000,000.00 | 439,020,000.00 | 23.3% | 1,448,880,000.00 |
| 025210200100 | Water Board | 183,791,787.00 | 183,791,787.00 | 15,190,029.40 | 15,190,029.40 | 8.3% | 168,601,757.60 |
| 025210300100 | State Rural Water Supply & Sanitation Agency (RUWATSAN) | 6,324,036.00 | 6,324,036.00 | 360,000.00 | 1,080,000.00 | 17.1% | 5,244,036.00 |
| **025300000000** | **Ministry of Lands and Housing** | **171,350,000.00** | **171,350,000.00** | **28,550,000.00** | **65,500,000.00** | **38.2%** | **105,850,000.00** |
| 025300100100 | Ministry of Lands & Housing | 144,500,000.00 | 144,500,000.00 | 25,000,000.00 | 54,500,000.00 | 37.7% | 90,000,000.00 |
| 025300300100 | State Housing Corporation | 3,350,000.00 | 3,350,000.00 | 450,000.00 | 1,350,000.00 | 40.3% | 2,000,000.00 |
| 025300200100 | Office of the Surveyor General | 23,500,000.00 | 23,500,000.00 | 3,100,000.00 | 9,650,000.00 | 41.1% | 13,850,000.00 |
| **026200000000** | **Ministry of Livestock Development and Fisheries** | **466,600,000.00** | **466,600,000.00** | **5,134,000.00** | **37,264,000.00** | **8.0%** | **429,336,000.00** |
| 026200100100 | Ministry of Livestock Development and Fisheries | 466,600,000.00 | 466,600,000.00 | 5,134,000.00 | 37,264,000.00 | 8.0% | 429,336,000.00 |
| **026900000000** | **Ministry of Physical Planning and Urban Development** | **1,099,457,142.00** | **1,099,457,142.00** | **184,004,167.00** | **571,794,167.00** | **52.0%** | **527,662,975.00** |
| 026900100100 | Ministry of Physical Planning and Urban Development | 825,000,000.00 | 825,000,000.00 | 164,009,000.00 | 494,009,000.00 | 59.9% | 330,991,000.00 |
| 026900200100 | Kebbi Urban Development Authority (KUDA) | 240,800,000.00 | 240,800,000.00 | 15,062,167.00 | 60,852,167.00 | 25.3% | 179,947,833.00 |
| 026900300100 | Kebbi Geographic Information System Agency (KEBGIS) | 33,657,142.00 | 33,657,142.00 | 4,933,000.00 | 16,933,000.00 | 50.3% | 16,724,142.00 |
| **027000000000** | **Minisrty of Rural and Community Development** | **110,010,000.00** | **110,010,000.00** | **15,290,000.00** | **46,150,000.00** | **42.0%** | **63,860,000.00** |
| 027000100100 | Minisrty of Rural and Community Development | 50,000,000.00 | 50,000,000.00 | 14,200,000.00 | 43,700,000.00 | 87.4% | 6,300,000.00 |
| 027010300100 | Rural Electrification Board (REB) | 60,010,000.00 | 60,010,000.00 | 1,090,000.00 | 2,450,000.00 | 4.1% | 57,560,000.00 |
| **030000000000** | **Law and Justice Sector** | **8,695,952,000.00** | **8,958,552,000.00** | **1,634,660,830.00** | **2,841,820,220.00** | **31.7%** | **6,116,731,780.00** |
| **031800000000** | **Judiciary** | **2,406,832,000.00** | **2,669,432,000.00** | **593,600,830.00** | **1,211,090,220.00** | **45.4%** | **1,458,341,780.00** |
| 031801100100 | Judicial Service Commission | 57,000,000.00 | 147,000,000.00 | 10,500,000.00 | 66,000,000.00 | 44.9% | 81,000,000.00 |
| 031805100100 | High Court | 1,754,000,000.00 | 1,756,600,000.00 | 534,145,730.00 | 951,332,920.00 | 54.2% | 805,267,080.00 |
| 031805300100 | Sharia Court | 595,832,000.00 | 765,832,000.00 | 48,955,100.00 | 193,757,300.00 | 25.3% | 572,074,700.00 |
| **032600000000** | **Ministry of Justice** | **6,289,120,000.00** | **6,289,120,000.00** | **1,041,060,000.00** | **1,630,730,000.00** | **25.9%** | **4,658,390,000.00** |
| 032600100100 | Ministry of Justice | 6,250,120,000.00 | 6,250,120,000.00 | 1,033,360,000.00 | 1,608,330,000.00 | 25.7% | 4,641,790,000.00 |
| 032600200100 | Law Reform Commission | 39,000,000.00 | 39,000,000.00 | 7,700,000.00 | 22,400,000.00 | 57.4% | 16,600,000.00 |
| **050000000000** | **Social Sector** | **17,621,773,511.67** | **18,582,059,944.52** | **869,242,879.90** | **4,096,308,265.47** | **22.0%** | **14,485,751,679.05** |
| **051300000000** | **Ministry of Youths & Sports** | **750,000,000.00** | **750,000,000.00** | **-** | **43,500,000.00** | **5.8%** | **706,500,000.00** |
| 051300100100 | Ministry of Youths & Sports | 750,000,000.00 | 750,000,000.00 | - | 43,500,000.00 | 5.8% | 706,500,000.00 |
| **051400000000** | **Ministry of Women Affairs** | **333,125,000.00** | **333,125,000.00** | **-** | **71,322,388.00** | **21.4%** | **261,802,612.00** |
| 051400100100 | Ministry of Women Affairs | 333,125,000.00 | 333,125,000.00 | - | 71,322,388.00 | 21.4% | 261,802,612.00 |
| **051700000000** | **Ministry for Basic and Secondary Education** | **9,765,320,838.29** | **9,765,320,838.29** | **102,487,500.00** | **1,512,225,956.00** | **15.5%** | **8,253,094,882.29** |
| 051700100100 | Ministry for Basic and Secondary Education | 7,723,680,665.00 | 7,723,680,665.00 | - | 1,077,576,456.00 | 14.0% | 6,646,104,209.00 |
| 051700300100 | Kebbi State Universal Basic Education Board (KEB-SUBEB) | 1,487,140,173.29 | 1,487,140,173.29 | - | 150,690,000.00 | 10.1% | 1,336,450,173.29 |
| 051700300200 | Primary School Staff Pension Board | 3,500,000.00 | 3,500,000.00 | 600,000.00 | 1,800,000.00 | 51.4% | 1,700,000.00 |
| 051700800100 | Library Board | 7,700,000.00 | 7,700,000.00 | 650,000.00 | 3,275,000.00 | 42.5% | 4,425,000.00 |
| 051702600100 | Arabic & Islamic Eduction Board | 42,200,000.00 | 42,200,000.00 | 6,450,000.00 | 9,450,000.00 | 22.4% | 32,750,000.00 |
| 051702700100 | Abdullahi Fodio Islamic Centre | 63,000,000.00 | 63,000,000.00 | 17,182,000.00 | 37,682,000.00 | 59.8% | 25,318,000.00 |
| 051702800100 | Agency for Adult Education | 6,000,000.00 | 6,000,000.00 | 528,000.00 | 1,500,000.00 | 25.0% | 4,500,000.00 |
| 051705700100 | Secondary School Management Board | 432,100,000.00 | 432,100,000.00 | 77,077,500.00 | 230,252,500.00 | 53.3% | 201,847,500.00 |
| **056300000000** | **Ministry for Higher Education** | **1,345,343,400.80** | **1,350,343,400.80** | **555,672,817.90** | **1,133,495,579.70** | **83.9%** | **216,847,821.10** |
| 056300100100 | Ministry for Higher Education | 88,500,000.00 | 88,500,000.00 | 11,437,000.00 | 45,000,000.00 | 50.8% | 43,500,000.00 |
| 056301800100 | State Polytechnic, Dakin Gari | 120,000,000.00 | 120,000,000.00 | 35,367,530.00 | 89,800,488.00 | 74.8% | 30,199,512.00 |
| 056301900100 | Adamu Augie College of Education, Argungu | 120,500,000.00 | 120,500,000.00 | 27,623,188.60 | 87,212,593.11 | 72.4% | 33,287,406.89 |
| 056302100100 | Abdullahi Fodio University of Science & Technology Aliero (AFUSTA | 876,693,400.80 | 876,693,400.80 | 450,952,900.40 | 808,934,924.69 | 92.3% | 67,758,476.11 |
| 056302800100 | College of Preliminary Studies, Yauri | 117,150,000.00 | 122,150,000.00 | 24,802,198.90 | 85,797,573.90 | 70.2% | 36,352,426.10 |
| 056305600100 | State Scholarship Board | 22,500,000.00 | 22,500,000.00 | 5,490,000.00 | 16,750,000.00 | 74.4% | 5,750,000.00 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **052100000000** | **Ministry of Health** | **4,610,634,272.58** | **4,614,134,272.58** | **148,402,562.00** | **653,358,820.00** | **14.2%** | **3,960,775,452.58** |
| 052100100100 | Ministry of Health | 969,446,826.00 | 969,446,826.00 | - | 216,292,300.00 | 22.3% | 753,154,526.00 |
| 052100300100 | Primary Health Care Development Agency | 1,183,342,500.00 | 1,183,342,500.00 | 6,486,000.00 | 17,326,000.00 | 1.5% | 1,166,016,500.00 |
| 052102600100 | Sir-Yahaya Memorial Hospital | 99,184,888.17 | 99,184,888.17 | - | 20,100,000.00 | 20.3% | 79,084,888.17 |
| 052102700100 | Kebbi State Teaching Hospital Birnin Kebbi | 278,500,000.00 | 278,500,000.00 | 66,621,984.00 | 208,865,952.00 | 75.0% | 69,634,048.00 |
| 052110200100 | General Hospitals | 220,054,751.00 | 220,054,751.00 | - | - | 0.0% | 220,054,751.00 |
| 052110400100 | College of Nursing Sciences | 120,000,000.00 | 120,000,000.00 | 36,554,578.00 | 89,404,568.00 | 74.5% | 30,595,432.00 |
| 052110600100 | College of Health Sciences Technology, Jega | 116,687,600.00 | 120,187,600.00 | 29,980,000.00 | 90,000,000.00 | 74.9% | 30,187,600.00 |
| 052110800100 | Kebbi State Contributory Healthcare Management Agency (KECHEI | 1,585,567,707.41 | 1,585,567,707.41 | 1,260,000.00 | 3,870,000.00 | 0.2% | 1,581,697,707.41 |
| 052110900100 | Drugs and Medical Consumables Management Agency (DMCMA) | 37,850,000.00 | 37,850,000.00 | 7,500,000.00 | 7,500,000.00 | 19.8% | 30,350,000.00 |
| **053500000000** | **Ministry of Environment** | **320,750,000.00** | **320,750,000.00** | **31,100,000.00** | **87,300,000.00** | **27.2%** | **233,450,000.00** |
| 053500100100 | Ministry of Environment | 315,000,000.00 | 315,000,000.00 | 30,500,000.00 | 85,500,000.00 | 27.1% | 229,500,000.00 |
| 053501600100 | Kebbi Environmental Protection Agency (KESEPA) | 5,750,000.00 | 5,750,000.00 | 600,000.00 | 1,800,000.00 | 31.3% | 3,950,000.00 |
| **055400000000** | **Minsitry of Humanitarian and Empowerment** | **381,600,000.00** | **391,600,000.00** | **1,580,000.00** | **33,260,000.00** | **8.5%** | **358,340,000.00** |
| 055400100100 | Minsitry of Humanitarian and Empowerment | 373,000,000.00 | 383,000,000.00 | - | 30,000,000.00 | 7.8% | 353,000,000.00 |
| 055400200100 | Social Security Welfare Fund | 6,200,000.00 | 6,200,000.00 | 1,200,000.00 | 2,550,000.00 | 41.1% | 3,650,000.00 |
| 055405500100 | School of Handicap | 2,400,000.00 | 2,400,000.00 | 380,000.00 | 710,000.00 | 29.6% | 1,690,000.00 |
| **055100000000** | **Ministry of  Local Government and Chieftaincy Affairs** | **115,000,000.00** | **1,056,786,432.85** | **30,000,000.00** | **561,845,521.77** | **53.2%** | **494,940,911.08** |
| 055100100100 | Ministry for Local Government & Chieftaincy Affairs | 115,000,000.00 | 1,056,786,432.85 | 30,000,000.00 | 561,845,521.77 | 53.2% | 494,940,911.08 |

## Table 7: Capital Expenditure by Administrative Classification

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

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Capital Expenditure*** | ***441,775,706,542.93*** | ***425,112,406,888.75*** | ***6,885,968,095.28*** | ***49,730,394,317.00*** | ***11.7%*** | ***375,382,012,571.75*** |
| **010000000000** | **Administration Sector** | **69,510,940,721.55** | **64,457,940,721.55** | **6,885,968,095.28** | **15,808,156,378.70** | **24.5%** | **48,649,784,342.85** |
| **011100000000** | **Governor's Office** | **7,580,000,000.00** | **2,880,000,000.00** | **-** | **2,095,620,000.00** | **72.8%** | **784,380,000.00** |
| 011101800100 | Special Services | 7,080,000,000.00 | 2,380,000,000.00 | - | 2,095,620,000.00 | 88.1% | 284,380,000.00 |
| 011103300100 | State Agency for Control of AIDS/HIV | 500,000,000.00 | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| **011200000000** | **State Assembly** | **1,811,624,076.00** | **1,811,624,076.00** | **-** | **-** | **0.0%** | **1,811,624,076.00** |
| 011200300100 | State Assembly | 1,615,123,975.00 | 1,615,123,975.00 | - | - | 0.0% | 1,615,123,975.00 |
| 011200400100 | House of Assembly Commission | 196,500,101.00 | 196,500,101.00 | - | - | 0.0% | 196,500,101.00 |
| **012300000000** | **Ministry of Information and Culture** | **1,840,583,848.72** | **1,487,583,848.72** | **-** | **-** | **0.0%** | **1,487,583,848.72** |
| 012300100100 | Ministry of Information and Culture | 1,840,583,848.72 | 1,487,583,848.72 | - | - | 0.0% | 1,487,583,848.72 |
| **012400000000** | **Minisrty of Home Affairs and Internal Security** | **19,982,319,623.11** | **19,982,319,623.11** | **4,773,730,000.00** | **9,790,954,298.00** | **49.0%** | **10,191,365,325.11** |
| 012400100100 | Minisrty of Home Affairs and Internal Security | 19,982,319,623.11 | 19,982,319,623.11 | 4,773,730,000.00 | 9,790,954,298.00 | 49.0% | 10,191,365,325.11 |
| **012500000000** | **Office of the Head of State Civil Service** | **942,364,443.01** | **942,364,443.01** | **-** | **-** | **0.0%** | **942,364,443.01** |
| 012500100100 | Office of the Head of Service | 942,364,443.01 | 942,364,443.01 | - | - | 0.0% | 942,364,443.01 |
| **014000000000** | **Office of the State Auditor General** | **160,948,730.71** | **160,948,730.71** | **-** | **7,500,000.00** | **4.7%** | **153,448,730.71** |
| 014000100100 | Office of the State Auditor General | 136,019,730.71 | 136,019,730.71 | - | 7,500,000.00 | 5.5% | 128,519,730.71 |
| 014000200100 | Office of the Auditor General for Local Government | 24,929,000.00 | 24,929,000.00 | - | - | 0.0% | 24,929,000.00 |
| **014700000000** | **Civil Service Commission (CSC)** | **115,000,000.00** | **115,000,000.00** | **-** | **-** | **0.0%** | **115,000,000.00** |
| 014700100100 | Civil Service Commission | 115,000,000.00 | 115,000,000.00 | - | - | 0.0% | 115,000,000.00 |
| **016100000000** | **Office of the Secretary to the State Government** | **24,800,000,000.00** | **24,800,000,000.00** | **-** | **1,601,843,985.42** | **6.5%** | **23,198,156,014.58** |
| 016100100100 | Office of the Secretary to the State Government | 24,800,000,000.00 | 24,800,000,000.00 | - | 1,601,843,985.42 | 6.5% | 23,198,156,014.58 |
| **016400000000** | **Ministry of Special Duties** | **5,698,100,000.00** | **5,698,100,000.00** | **-** | **200,000,000.00** | **3.5%** | **5,498,100,000.00** |
| 016400100100 | Ministry for Special Duties | 5,698,100,000.00 | 5,698,100,000.00 | - | 200,000,000.00 | 3.5% | 5,498,100,000.00 |
| **016500000000** | **Ministry of Religious Affairs** | **4,230,000,000.00** | **4,230,000,000.00** | **2,112,238,095.28** | **2,112,238,095.28** | **49.9%** | **2,117,761,904.72** |
| 016500100100 | Ministry of Religious Affairs | 4,230,000,000.00 | 4,230,000,000.00 | 2,112,238,095.28 | 2,112,238,095.28 | 49.9% | 2,117,761,904.72 |
| **016600000000** | **Ministry of Establishment, Training and Pension** | **2,350,000,000.00** | **2,350,000,000.00** | **-** | **-** | **0.0%** | **2,350,000,000.00** |
| 016600100100 | Ministry of Establishment, Training and Pension | 2,350,000,000.00 | 2,350,000,000.00 | - | - | 0.0% | 2,350,000,000.00 |
| **020000000000** | **Economic Sector** | **271,760,637,706.00** | **262,470,438,051.82** | **-** | **20,667,348,437.00** | **7.9%** | **241,803,089,614.82** |
| **021500000000** | **Ministry of Agriculture and Food Security** | **94,757,063,038.92** | **89,707,063,038.92** | **-** | **-** | **0.0%** | **89,707,063,038.92** |
| 021500100100 | Ministry of Agriculture and Food Security | 94,757,063,038.92 | 89,707,063,038.92 | - | - | 0.0% | 89,707,063,038.92 |
| **022000000000** | **Ministry of Finance** | **4,012,221,137.00** | **4,012,221,137.00** | **-** | **178,165,721.25** | **4.4%** | **3,834,055,415.75** |
| 022000100100 | Ministry of Finance (Hqt) | 1,593,469,500.00 | 1,593,469,500.00 | - | - | 0.0% | 1,593,469,500.00 |
| 022000700100 | Accountant General's Office | 2,418,751,637.00 | 2,418,751,637.00 | - | 178,165,721.25 | 7.4% | 2,240,585,915.75 |
| **022200000000** | **Ministry of Commerce and Industry** | **2,865,000,000.00** | **2,865,000,000.00** | **-** | **-** | **0.0%** | **2,865,000,000.00** |
| 022200100100 | Ministry of Commerce and Industry (Hqt) | 2,865,000,000.00 | 2,865,000,000.00 | - | - | 0.0% | 2,865,000,000.00 |
| **022800000000** | **Ministry of Innovation and Digital Economy** | **2,180,000,000.00** | **850,000,000.00** | **-** | **-** | **0.0%** | **850,000,000.00** |
| 022800100100 | Ministry of Innovation and Digital Economy | 2,180,000,000.00 | 850,000,000.00 | - | - | 0.0% | 850,000,000.00 |
| **023300000000** | **Ministry of Solid Minerals Development and Mining** | **2,450,000,000.00** | **2,450,000,000.00** | **-** | **-** | **0.0%** | **2,450,000,000.00** |
| 023300100100 | Ministry of Solid Minerals Development and Mining | 2,450,000,000.00 | 2,450,000,000.00 | - | - | 0.0% | 2,450,000,000.00 |
| **023400000000** | **Ministry of Works and Transport** | **39,715,000,000.00** | **39,480,000,000.00** | **-** | **12,303,990,139.12** | **31.2%** | **27,176,009,860.88** |
| 023400100100 | Ministry of Works and Transport | 39,200,000,000.00 | 39,200,000,000.00 | - | 12,247,140,139.12 | 31.2% | 26,952,859,860.88 |
| 023410500100 | Sir Ahmadu Bello Airport | 515,000,000.00 | 280,000,000.00 | - | 56,850,000.00 | 20.3% | 223,150,000.00 |
| **022900000000** | **Ministry of Transport and Renewable Energy** | **9,960,808,468.75** | **9,960,808,468.75** | **-** | **4,387,500,000.00** | **44.0%** | **5,573,308,468.75** |
| 022900100100 | Ministry of Transport and Renewable Energy (Hqt) | 9,960,808,468.75 | 9,960,808,468.75 | - | 4,387,500,000.00 | 44.0% | 5,573,308,468.75 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **023800000000** | **Ministry of Budget & Economic Planning** | **31,491,491,634.91** | **28,816,291,980.73** | **-** | **-** | **0.0%** | **28,816,291,980.73** |
| 023800100100 | Ministry of Budget & Economic Planning (Hqt) | 31,491,491,634.91 | 28,816,291,980.73 | - | - | 0.0% | 28,816,291,980.73 |
| **025200000000** | **Ministry of Water Resources** | **29,137,384,309.31** | **29,137,384,309.31** | **-** | **513,542,755.22** | **1.8%** | **28,623,841,554.09** |
| 025200100100 | Ministry of Water Resources | 29,137,384,309.31 | 29,137,384,309.31 | - | 513,542,755.22 | 1.8% | 28,623,841,554.09 |
| **025300000000** | **Ministry of Lands and Housing** | **11,593,543,365.03** | **11,593,543,365.03** | **-** | **780,061,506.40** | **6.7%** | **10,813,481,858.63** |
| 025300100100 | Ministry of Lands & Housing | 11,593,543,365.03 | 11,593,543,365.03 | - | 780,061,506.40 | 6.7% | 10,813,481,858.63 |
| **026200000000** | **Ministry of Livestock Development and Fisheries** | **18,420,000,000.00** | **18,420,000,000.00** | **-** | **1,630,000,000.00** | **8.8%** | **16,790,000,000.00** |
| 026200100100 | Ministry of Livestock Development and Fisheries | 18,420,000,000.00 | 18,420,000,000.00 | - | 1,630,000,000.00 | 8.8% | 16,790,000,000.00 |
| **026900000000** | **Ministry of Physical Planning and Urban Development** | **10,098,000,000.00** | **10,098,000,000.00** | **-** | **558,818,315.01** | **5.5%** | **9,539,181,684.99** |
| 026900100100 | Ministry of Physical Planning and Urban Development | 10,098,000,000.00 | 10,098,000,000.00 | - | 558,818,315.01 | 5.5% | 9,539,181,684.99 |
| **027000000000** | **Minisrty of Rural and Community Development** | **15,080,125,752.08** | **15,080,125,752.08** | **-** | **315,270,000.00** | **2.1%** | **14,764,855,752.08** |
| 027000100100 | Minisrty of Rural and Community Development | 11,650,125,752.08 | 11,650,125,752.08 | - | 315,270,000.00 | 2.7% | 11,334,855,752.08 |
| 027010300100 | Rural Electrification Board (REB) | 3,430,000,000.00 | 3,430,000,000.00 | - | - | 0.0% | 3,430,000,000.00 |
| **030000000000** | **Law and Justice Sector** | **9,281,797,093.05** | **8,979,197,093.05** | **-** | **32,000,000.00** | **0.4%** | **8,947,197,093.05** |
| **031800000000** | **Judiciary** | **5,531,797,093.05** | **5,229,197,093.05** | **-** | **32,000,000.00** | **0.6%** | **5,197,197,093.05** |
| 031801100100 | Judicial Service Commission | 700,000,000.00 | 610,000,000.00 | - | - | 0.0% | 610,000,000.00 |
| 031805100100 | High Court | 2,156,941,105.00 | 2,114,341,105.00 | - | 32,000,000.00 | 1.5% | 2,082,341,105.00 |
| 031805300100 | Sharia Court | 2,674,855,988.05 | 2,504,855,988.05 | - | - | 0.0% | 2,504,855,988.05 |
| **032600000000** | **Ministry of Justice** | **3,750,000,000.00** | **3,750,000,000.00** | **-** | **-** | **0.0%** | **3,750,000,000.00** |
| 032600100100 | Ministry of Justice | 3,750,000,000.00 | 3,750,000,000.00 | - | - | 0.0% | 3,750,000,000.00 |
| **050000000000** | **Social Sector** | **91,222,331,022.33** | **89,204,831,022.33** | **-** | **13,222,889,501.30** | **14.8%** | **75,981,941,521.03** |
| **051300000000** | **Ministry of Youths & Sports** | **7,350,000,000.00** | **7,350,000,000.00** | **-** | **2,523,214,000.00** | **34.3%** | **4,826,786,000.00** |
| 051300100100 | Ministry of Youths & Sports | 7,350,000,000.00 | 7,350,000,000.00 | - | 2,523,214,000.00 | 34.3% | 4,826,786,000.00 |
| **051400000000** | **Ministry of Women Affairs** | **5,812,919,200.00** | **5,812,919,200.00** | **-** | **355,000,000.00** | **6.1%** | **5,457,919,200.00** |
| 051400100100 | Ministry of Women Affairs | 5,812,919,200.00 | 5,812,919,200.00 | - | 355,000,000.00 | 6.1% | 5,457,919,200.00 |
| **051700000000** | **Ministry for Basic and Secondary Education** | **28,974,541,816.43** | **28,974,541,816.43** | **-** | **3,820,445,531.72** | **13.2%** | **25,154,096,284.71** |
| 051700100100 | Ministry for Basic and Secondary Education | 19,821,420,620.20 | 19,821,420,620.20 | - | 1,716,480,976.63 | 8.7% | 18,104,939,643.57 |
| 051700300100 | Kebbi State Universal Basic Education Board (KEB-SUBEB) | 9,153,121,196.23 | 9,153,121,196.23 | - | 2,103,964,555.09 | 23.0% | 7,049,156,641.14 |
| **056300000000** | **Ministry for Higher Education** | **8,332,458,267.08** | **8,324,958,267.08** | **-** | **1,353,257,347.99** | **16.3%** | **6,971,700,919.09** |
| 056300100100 | Ministry for Higher Education | 2,678,518,376.08 | 2,671,018,376.08 | - | 121,658,999.17 | 4.6% | 2,549,359,376.91 |
| 056301800100 | State Polytechnic, Dakin Gari | 2,018,566,701.00 | 2,018,566,701.00 | - | 156,025,000.00 | 7.7% | 1,862,541,701.00 |
| 056301900100 | Adamu Augie College of Education, Argungu | 1,978,428,260.00 | 1,978,428,260.00 | - | 1,075,573,348.82 | 54.4% | 902,854,911.18 |
| 056302100100 | Abdullahi Fodio University of Science & Technology Aliero (AFUSTA) | 1,656,944,930.00 | 1,656,944,930.00 | - | - | 0.0% | 1,656,944,930.00 |
| **052100000000** | **Ministry of Health** | **27,754,709,768.20** | **27,754,709,768.20** | **-** | **5,150,972,621.59** | **18.6%** | **22,603,737,146.61** |
| 052100100100 | Ministry of Health | 19,945,207,964.21 | 19,945,207,964.21 | - | 3,819,766,749.19 | 19.2% | 16,125,441,215.02 |
| 052100300100 | Primary Health Care Development Agency | 6,378,948,562.00 | 6,378,948,562.00 | - | 1,331,205,872.40 | 20.9% | 5,047,742,689.60 |
| 052110800100 | Kebbi State Contributory Healthcare Management Agency (KECHEMA) | 478,859,850.00 | 478,859,850.00 | - | - | 0.0% | 478,859,850.00 |
| 052110900100 | Drugs and Medical Consumables Management Agency (DMCMA) | 951,693,391.99 | 951,693,391.99 | - | - | 0.0% | 951,693,391.99 |
| **053500000000** | **Ministry of Environment** | **9,641,373,900.00** | **9,641,373,900.00** | **-** | **20,000,000.00** | **0.2%** | **9,621,373,900.00** |
| 053500100100 | Ministry of Environment | 9,641,373,900.00 | 9,641,373,900.00 | - | 20,000,000.00 | 0.2% | 9,621,373,900.00 |
| **055400000000** | **Minsitry of Humanitarian and Empowerment** | **3,005,500,000.00** | **995,500,000.00** | **-** | **-** | **0.0%** | **995,500,000.00** |
| 055400100100 | Minsitry of Humanitarian and Empowerment | 3,005,500,000.00 | 995,500,000.00 | - | - | 0.0% | 995,500,000.00 |
| **055100000000** | **Ministry of Local Government and Chieftaincy Affairs** | **350,828,070.62** | **350,828,070.62** | **-** | **-** | **0.0%** | **350,828,070.62** |
| 055100100100 | Ministry for Local Government & Chieftaincy Affairs | 350,828,070.62 | 350,828,070.62 | - | - | 0.0% | 350,828,070.62 |

## Table 8: Other Expenditure by Administrative Classification

**Kebbi State Government Budget Performance Report 2026 Q3 - Other Expenditure by Administrative Classification**

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | *Total Other Expenditure* | *47,203,686,873.54* | *49,914,686,873.54* | *3,428,078,558.67* | *17,963,572,290.76* | *36.0%* | *31,951,114,582.78* |
| **010000000000** | **Administration Sector** | **12,815,086,000.00** | **13,266,086,000.00** | **270,323,000.00** | **6,659,123,925.00** | **50.2%** | **6,606,962,075.00** |
| **011100000000** | **Governor's Office** | **3,597,096,000.00** | **4,047,096,000.00** | **239,748,000.00** | **1,417,752,000.00** | **35.0%** | **2,629,344,000.00** |
| 011100100100 | Office of the Executive Governor | 3,500,000,000.00 | 3,500,000,000.00 | 215,500,000.00 | 1,347,800,000.00 | 38.5% | 2,152,200,000.00 |
| 011100100200 | Office of the Deputy Governor | 96,500,000.00 | 96,500,000.00 | 24,200,000.00 | 69,880,000.00 | 72.4% | 26,620,000.00 |
| 011100500100 | Sustainable Development Goals (SDGs) | 96,000.00 | 96,000.00 | 48,000.00 | 72,000.00 | 75.0% | 24,000.00 |
| 011101800100 | Special Services | - | 450,000,000.00 | - | - | 0.0% | 450,000,000.00 |
| 011103500100 | Kebbi State Contributory Pension Board | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| **011200000000** | **State Assembly** | **227,000,000.00** | **227,000,000.00** | **-** | **19,900,000.00** | **8.8%** | **207,100,000.00** |
| 011200300100 | State Assembly | 215,000,000.00 | 215,000,000.00 | - | 19,600,000.00 | 9.1% | 195,400,000.00 |
| 011200400100 | House of Assembly Commission | 12,000,000.00 | 12,000,000.00 | - | 300,000.00 | 2.5% | 11,700,000.00 |
| **012300000000** | **Ministry of Information and Culture** | **150,000.00** | **150,000.00** | **50,000.00** | **50,000.00** | **33.3%** | **100,000.00** |
| 012300300100 | Kebbi State Television (KBTV) | 100,000.00 | 100,000.00 | 50,000.00 | 50,000.00 | 50.0% | 50,000.00 |
| 012300400100 | Kebbi Broadcasting Corporation (KBC) | 50,000.00 | 50,000.00 | - | - | 0.0% | 50,000.00 |
| **012400000000** | **Minisrty of Home Affairs and Internal Security** | **28,000,000.00** | **28,000,000.00** | **-** | **2,500,000.00** | **8.9%** | **25,500,000.00** |
| 012400100100 | Minisrty of Home Affairs and Internal Security | 28,000,000.00 | 28,000,000.00 | - | 2,500,000.00 | 8.9% | 25,500,000.00 |
| **012500000000** | **Office of the Head of State Civil Service** | **200,000.00** | **200,000.00** | **-** | **-** | **0.0%** | **200,000.00** |
| 012500100100 | Office of the Head of Service | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| **014000000000** | **Office of the State Auditor General** | **3,500,000.00** | **3,500,000.00** | **300,000.00** | **470,800.00** | **13.5%** | **3,029,200.00** |
| 014000100100 | Office of the State Auditor General | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| 014000200100 | Office of the Auditor General for Local Government | 3,000,000.00 | 3,000,000.00 | 300,000.00 | 470,800.00 | 15.7% | 2,529,200.00 |
| **014800000000** | **Kebbi State Independent Electoral Commission** | **2,340,000.00** | **2,340,000.00** | **-** | **88,000.00** | **3.8%** | **2,252,000.00** |
| 014800100100 | Kebbi State Independent Electoral Commission | 2,340,000.00 | 2,340,000.00 | - | 88,000.00 | 3.8% | 2,252,000.00 |
| **014900000000** | **Local Government Service Commission** | **50,000.00** | **1,050,000.00** | **200,000.00** | **900,000.00** | **85.7%** | **150,000.00** |
| 014900200100 | Local Government Pension Board | 50,000.00 | 1,050,000.00 | 200,000.00 | 900,000.00 | 85.7% | 150,000.00 |
| **016100000000** | **Office of the Secretary to the State Government** | **7,003,650,000.00** | **7,003,650,000.00** | **15,000.00** | **5,115,596,125.00** | **73.0%** | **1,888,053,875.00** |
| 016100100100 | Office of the Secretary to the State Government | 7,000,000,000.00 | 7,000,000,000.00 | - | 5,115,551,125.00 | 73.1% | 1,884,448,875.00 |
| 016102100100 | Laison Office - Abuja | 1,500,000.00 | 1,500,000.00 | - | - | 0.0% | 1,500,000.00 |
| 016102100300 | Laison Office - Sokoto | 100,000.00 | 100,000.00 | 15,000.00 | 45,000.00 | 45.0% | 55,000.00 |
| 016102100400 | Laison Office - Lagos | 50,000.00 | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 016103700100 | Pilgrims Welfare Agency (PWA) | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| **016400000000** | **Ministry of Special Duties** | **1,833,000,000.00** | **1,833,000,000.00** | **-** | **15,116,000.00** | **0.8%** | **1,817,884,000.00** |
| 016400100100 | Ministry for Special Duties | 1,830,000,000.00 | 1,830,000,000.00 | - | 13,436,000.00 | 0.7% | 1,816,564,000.00 |
| 016400200100 | Persons With Disability Commission | 3,000,000.00 | 3,000,000.00 | - | 1,680,000.00 | 56.0% | 1,320,000.00 |
| **016500000000** | **Ministry of Religious Affairs** | **70,100,000.00** | **70,100,000.00** | **10,000.00** | **56,751,000.00** | **81.0%** | **13,349,000.00** |
| 016500100100 | Ministry of Religious Affairs | 70,000,000.00 | 70,000,000.00 | - | 56,684,000.00 | 81.0% | 13,316,000.00 |
| 016502200100 | Preaching Board | 100,000.00 | 100,000.00 | 10,000.00 | 67,000.00 | 67.0% | 33,000.00 |
| **016600000000** | **Ministry of Establishment, Training and Pension** | **50,000,000.00** | **50,000,000.00** | **30,000,000.00** | **30,000,000.00** | **60.0%** | **20,000,000.00** |
| 016600100100 | Ministry of Establishment, Training and Pension | 50,000,000.00 | 50,000,000.00 | 30,000,000.00 | 30,000,000.00 | 60.0% | 20,000,000.00 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **020000000000** | **Economic Sector** | **17,062,250,873.54** | **17,282,250,873.54** | **2,004,706,013.51** | **4,679,467,678.44** | **27.1%** | **12,602,783,195.10** |
| **021500000000** | **Ministry of Agriculture and Food Security** | **410,400,000.00** | **410,400,000.00** | **-** | **-** | **0.0%** | **410,400,000.00** |
| 021500100100 | Ministry of Agriculture and Food Security | 410,000,000.00 | 410,000,000.00 | - | - | 0.0% | 410,000,000.00 |
| 021510300100 | Rural Access Mobility Project (RAMP) | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 021510900100 | Forestry II Project | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 021511000100 | Kebbi Agricultural Supply Company (KASCOM) | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| **022000000000** | **Ministry of Finance** | **14,836,388,095.54** | **14,836,388,095.54** | **1,823,456,013.51** | **4,482,197,678.44** | **30.2%** | **10,354,190,417.10** |
| 022000100100 | Ministry of Finance (Hqt) | 180,000,000.00 | 180,000,000.00 | - | - | 0.0% | 180,000,000.00 |
| 022000200100 | Debt Management Office | 13,066,311,734.04 | 13,066,311,734.04 | 1,805,756,013.51 | 4,417,443,888.44 | 33.8% | 8,648,867,845.60 |
| 022000700100 | Accountant General's Office | 1,587,926,361.50 | 1,587,926,361.50 | 17,700,000.00 | 64,700,000.00 | 4.1% | 1,523,226,361.50 |
| 022000700200 | Kebbi State Project Financial Management Unit (PFMU) | 150,000.00 | 150,000.00 | - | 53,790.00 | 35.9% | 96,210.00 |
| 022000800100 | Board of Internal Revenue | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| **022200000000** | **Ministry of Commerce and Industry** | **300,100,000.00** | **300,100,000.00** | **-** | **-** | **0.0%** | **300,100,000.00** |
| 022200100100 | Ministry of Commerce and Industry (Hqt) | 300,000,000.00 | 300,000,000.00 | - | - | 0.0% | 300,000,000.00 |
| 022205200100 | Tourisms Board | 50,000.00 | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 022205300100 | Birnin Kebbi Central Market | 50,000.00 | 50,000.00 | - | - | 0.0% | 50,000.00 |
| **022800000000** | **Ministry of Innovation and Digital Economy** | **100,000.00** | **100,000.00** | **-** | **-** | **0.0%** | **100,000.00** |
| 022800100100 | Ministry of Innovation and Digital Economy | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| **023300000000** | **Ministry of Solid Minerals Development and Mining** | **10,000,000.00** | **10,000,000.00** | **-** | **-** | **0.0%** | **10,000,000.00** |
| 023300100100 | Ministry of Solid Minerals Development and Mining | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| **023400000000** | **Ministry of Works and Transport** | **500,000,000.00** | **500,000,000.00** | **-** | **-** | **0.0%** | **500,000,000.00** |
| 023410500100 | Sir Ahmadu Bello Airport | 500,000,000.00 | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| **022900000000** | **Ministry of Transport and Renewable Energy** | **312,000,000.00** | **532,000,000.00** | **179,950,000.00** | **188,000,000.00** | **35.3%** | **344,000,000.00** |
| 022900100100 | Ministry of Transport and Renewable Energy (Hqt) | 310,000,000.00 | 310,000,000.00 | 1,000,000.00 | 8,000,000.00 | 2.6% | 302,000,000.00 |
| 022910500100 | Sir Ahmadu Bello International Airport | 2,000,000.00 | 222,000,000.00 | 178,950,000.00 | 180,000,000.00 | 81.1% | 42,000,000.00 |
| **023800000000** | **Ministry of Budget & Economic Planning** | **111,000,000.00** | **111,000,000.00** | **500,000.00** | **1,500,000.00** | **1.4%** | **109,500,000.00** |
| 023800100100 | Ministry of Budget & Economic Planning (Hqt) | 106,000,000.00 | 106,000,000.00 | - | - | 0.0% | 106,000,000.00 |
| 023800400100 | KBS Bureau of Statistics | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 023800600100 | Kebbi Investment Promotion Agency (KIPA) | 2,000,000.00 | 2,000,000.00 | 500,000.00 | 1,500,000.00 | 75.0% | 500,000.00 |
| **025200000000** | **Ministry of Water Resources** | **202,080,000.00** | **202,080,000.00** | **-** | **5,970,000.00** | **3.0%** | **196,110,000.00** |
| 025200100100 | Ministry of Water Resources | 200,000,000.00 | 200,000,000.00 | - | 5,970,000.00 | 3.0% | 194,030,000.00 |
| 025210200100 | Water Board | 2,080,000.00 | 2,080,000.00 | - | - | 0.0% | 2,080,000.00 |
| **025300000000** | **Ministry of Lands and Housing** | **1,100,000.00** | **1,100,000.00** | **-** | **500,000.00** | **45.5%** | **600,000.00** |
| 025300100100 | Ministry of Lands & Housing | 500,000.00 | 500,000.00 | - | 500,000.00 | 100.0% | - |
| 025300300100 | State Housing Corporation | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 025300200100 | Office of the Surveyor General | 500,000.00 | 500,000.00 | - | - | 0.0% | 500,000.00 |
| **026200000000** | **Ministry of Livestock Development and Fisheries** | **357,739,920.00** | **357,739,920.00** | **-** | **-** | **0.0%** | **357,739,920.00** |
| 026200100100 | Ministry of Livestock Development and Fisheries | 357,739,920.00 | 357,739,920.00 | - | - | 0.0% | 357,739,920.00 |
| **026900000000** | **Ministry of Physical Planning and Urban Development** | **11,342,858.00** | **11,342,858.00** | **-** | **-** | **0.0%** | **11,342,858.00** |
| 026900100100 | Ministry of Physical Planning and Urban Development | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 026900200100 | Kebbi Urban Development Authority (KUDA) | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 026900300100 | Kebbi Geographic Information System Agency (KEBGIS) | 342,858.00 | 342,858.00 | - | - | 0.0% | 342,858.00 |
| **027000000000** | **Minisrty of Rural and Community Development** | **10,000,000.00** | **10,000,000.00** | **800,000.00** | **1,300,000.00** | **13.0%** | **8,700,000.00** |
| 027000100100 | Minisrty of Rural and Community Development | 10,000,000.00 | 10,000,000.00 | 800,000.00 | 1,300,000.00 | 13.0% | 8,700,000.00 |

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **030000000000** | **Law and Justice Sector** | **2,802,800,000.00** | **2,842,800,000.00** | **225,498,000.00** | **226,502,000.00** | **8.0%** | **2,616,298,000.00** |
| **031800000000** | **Judiciary** | **2,000,000.00** | **42,000,000.00** | **5,498,000.00** | **6,502,000.00** | **15.5%** | **35,498,000.00** |
| 031805100100 | High Court | - | 40,000,000.00 | 5,000,000.00 | 5,000,000.00 | 12.5% | 35,000,000.00 |
| 031805300100 | Sharia Court | 2,000,000.00 | 2,000,000.00 | 498,000.00 | 1,502,000.00 | 75.1% | 498,000.00 |
| **032600000000** | **Ministry of Justice** | **2,800,800,000.00** | **2,800,800,000.00** | **220,000,000.00** | **220,000,000.00** | **7.9%** | **2,580,800,000.00** |
| 032600100100 | Ministry of Justice | 2,800,800,000.00 | 2,800,800,000.00 | 220,000,000.00 | 220,000,000.00 | 7.9% | 2,580,800,000.00 |
| **050000000000** | **Social Sector** | **14,523,550,000.00** | **16,523,550,000.00** | **927,551,545.16** | **6,398,478,687.32** | **38.7%** | **10,125,071,312.68** |
| **051300000000** | **Ministry of Youths & Sports** | **15,700,000.00** | **15,700,000.00** | **-** | **6,500,000.00** | **41.4%** | **9,200,000.00** |
| 051300100100 | Ministry of Youths & Sports | 15,700,000.00 | 15,700,000.00 | - | 6,500,000.00 | 41.4% | 9,200,000.00 |
| **051400000000** | **Ministry of Women Affairs** | **4,182,500,000.00** | **4,182,500,000.00** | **-** | **-** | **0.0%** | **4,182,500,000.00** |
| 051400100100 | Ministry of Women Affairs | 4,182,500,000.00 | 4,182,500,000.00 | - | - | 0.0% | 4,182,500,000.00 |
| **051700000000** | **Ministry for Basic and Secondary Education** | **23,900,000.00** | **23,900,000.00** | **282,000.00** | **402,000.00** | **1.7%** | **23,498,000.00** |
| 051700100100 | Ministry for Basic and Secondary Education | 20,000,000.00 | 20,000,000.00 | - | - | 0.0% | 20,000,000.00 |
| 051700300100 | Kebbi State Universal Basic Education Board (KEB-SUBEB) | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| 051700800100 | Library Board | 50,000.00 | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 051702600100 | Arabic & Islamic Eduction Board | 250,000.00 | 250,000.00 | 225,000.00 | 250,000.00 | 100.0% | - |
| 051705700100 | Secondary School Management Board | 600,000.00 | 600,000.00 | 57,000.00 | 152,000.00 | 25.3% | 448,000.00 |
| **056300000000** | **Ministry for Higher Education** | **3,510,350,000.00** | **3,510,350,000.00** | **926,489,545.16** | **1,847,036,687.32** | **52.6%** | **1,663,313,312.68** |
| 056300100100 | Ministry for Higher Education | 3,503,000,000.00 | 3,503,000,000.00 | 925,588,286.16 | 1,842,415,428.32 | 52.6% | 1,660,584,571.68 |
| 056302100100 | Abdullahi Fodio University of Science & Technology Aliero (AFUSTA) | 4,000,000.00 | 4,000,000.00 | 131,259.00 | 2,481,259.00 | 62.0% | 1,518,741.00 |
| 056302800100 | College of Preliminary Studies, Yauri | 1,850,000.00 | 1,850,000.00 | 770,000.00 | 1,240,000.00 | 67.0% | 610,000.00 |
| 056305600100 | State Scholarship Board | 1,500,000.00 | 1,500,000.00 | - | 900,000.00 | 60.0% | 600,000.00 |
| **052100000000** | **Ministry of Health** | **35,000,000.00** | **35,000,000.00** | **780,000.00** | **2,340,000.00** | **6.7%** | **32,660,000.00** |
| 052100100100 | Ministry of Health | 28,000,000.00 | 28,000,000.00 | - | - | 0.0% | 28,000,000.00 |
| 052100300100 | Primary Health Care Development Agency | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 052102700100 | Kebbi State Teaching Hospital Birnin Kebbi | 3,000,000.00 | 3,000,000.00 | 750,000.00 | 2,250,000.00 | 75.0% | 750,000.00 |
| 052110800100 | Kebbi State Contributory Healthcare Management Agency (KECHEMA) | 1,000,000.00 | 1,000,000.00 | 30,000.00 | 90,000.00 | 9.0% | 910,000.00 |
| 052110900100 | Drugs and Medical Consumables Management Agency (DMCMA) | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| **053500000000** | **Ministry of Environment** | **1,100,000.00** | **1,100,000.00** | **-** | **-** | **0.0%** | **1,100,000.00** |
| 053500100100 | Ministry of Environment | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| 053501600100 | Kebbi Environmental Protection Agency (KESEPA) | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| **055400000000** | **Minsitry of Humanitarian and Empowerment** | **6,750,000,000.00** | **8,750,000,000.00** | **-** | **4,542,200,000.00** | **51.9%** | **4,207,800,000.00** |
| 055400100100 | Minsitry of Humanitarian and Empowerment | 6,100,000,000.00 | 8,100,000,000.00 | - | 4,542,200,000.00 | 56.1% | 3,557,800,000.00 |
| 055400200100 | Social Security Welfare Fund | 650,000,000.00 | 650,000,000.00 | - | - | 0.0% | 650,000,000.00 |
| **055100000000** | **Ministry of Local Government and Chieftaincy Affairs** | **5,000,000.00** | **5,000,000.00** | **-** | **-** | **0.0%** | **5,000,000.00** |
| 055100100100 | Ministry for Local Government & Chieftaincy Affairs | 5,000,000.00 | 5,000,000.00 | - | - | 0.0% | 5,000,000.00 |

## 2.D Expenditure by Economic Classification

### Table 9: Total Expenditure by Economic Classification

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | **Total Expenditure** | **642,930,818,157.99** | **642,930,818,157.99** | **29,528,030,126.29** | **133,623,935,804.59** | **20.8%** | **509,306,882,353.40** |
| ***2*** | ***EXPENDITURES*** | ***642,930,818,157.99*** | ***642,930,818,157.99*** | ***29,528,030,126.29*** | ***133,623,935,804.59*** | ***20.8%*** | ***509,306,882,353.40*** |
| ***21*** | ***PERSONNEL COST*** | ***65,352,716,938.42*** | ***67,070,130,159.75*** | ***9,376,960,416.44*** | ***35,204,176,302.49*** | ***52.5%*** | ***31,865,953,857.26*** |
| **2101** | **SALARY** | ***45,290,011,558.46*** | ***47,007,424,779.79*** | ***5,560,150,046.65*** | ***26,336,019,194.24*** | ***56.0%*** | ***20,671,405,585.55*** |
| **210101** | **SALARIES AND WAGES** | **45,290,011,558.46** | **47,007,424,779.79** | **5,560,150,046.65** | **26,336,019,194.24** | **56.0%** | **20,671,405,585.55** |
| 21010101 | SALARY | 44,627,894,325.92 | 46,345,307,547.25 | 5,535,671,377.56 | 26,034,536,183.17 | 56.2% | 20,310,771,364.08 |
| 21010103 | CONSOLIDATED REVENUE FUND CHARGE- SALARIES | 662,117,232.54 | 662,117,232.54 | 24,478,669.09 | 301,483,011.07 | 45.5% | 360,634,221.47 |
| **2102** | **ALLOWANCES AND SOCIAL CONTRIBUTION** | ***3,733,215,508.08*** | ***3,733,215,508.08*** | ***1,107,913,149.32*** | ***2,057,784,886.31*** | ***55.1%*** | ***1,675,430,621.77*** |
| **210201** | **ALLOWANCES** | **1,012,500,000.08** | **1,012,500,000.08** | **198,607,980.00** | **468,300,840.00** | **46.3%** | **544,199,160.08** |
| 21020109 | Furniture Allowance | 300,000,000.00 | 300,000,000.00 | - | 7,487,220.00 | 2.5% | 292,512,780.00 |
| 21020114 | Administrative Allowance | 12,500,000.00 | 12,500,000.00 | - | - | 0.0% | 12,500,000.00 |
| 21020143 | N.Y.S.C Allowances | 500,000,000.00 | 500,000,000.00 | 108,607,980.00 | 325,813,620.00 | 65.2% | 174,186,380.00 |
| 21020144 | Security Allowance | 200,000,000.08 | 200,000,000.08 | 90,000,000.00 | 135,000,000.00 | 67.5% | 65,000,000.08 |
| **210202** | **SOCIAL CONTRIBUTIONS** | **2,720,715,508.00** | **2,720,715,508.00** | **909,305,169.32** | **1,589,484,046.31** | **58.4%** | **1,131,231,461.69** |
| 21020201 | NHIS CONTRIBUTION | 2,720,715,508.00 | 2,720,715,508.00 | 909,305,169.32 | 1,589,484,046.31 | 58.4% | 1,131,231,461.69 |
| **2103** | **SOCIAL BENEFITS** | ***16,329,489,871.88*** | ***16,329,489,871.88*** | ***2,708,897,220.47*** | ***6,810,372,221.94*** | ***41.7%*** | ***9,519,117,649.94*** |
| **210301** | **SOCIAL BENEFITS** | **16,329,489,871.88** | **16,329,489,871.88** | **2,708,897,220.47** | **6,810,372,221.94** | **41.7%** | **9,519,117,649.94** |
| 21030101 | GRATUITY | 5,500,000,000.00 | 5,500,000,000.00 | 1,079,211,716.30 | 2,014,587,369.15 | 36.6% | 3,485,412,630.85 |
| 21030102 | PENSION | 7,200,000,000.00 | 7,200,000,000.00 | 1,629,685,504.17 | 4,795,784,852.79 | 66.6% | 2,404,215,147.21 |
| 21030104 | CLEARANCE OF GRATUITY ARREARS | 3,629,489,871.88 | 3,629,489,871.88 | - | - | 0.0% | 3,629,489,871.88 |
| ***22*** | ***OTHER RECURRENT COSTS*** | ***135,802,394,676.64*** | ***150,748,281,109.49*** | ***13,265,101,614.57*** | ***48,689,365,185.10*** | ***32.3%*** | ***102,058,915,924.39*** |
| **2202** | **OVERHEAD COST** | ***88,598,707,803.10*** | ***100,833,594,235.95*** | ***9,837,023,055.90*** | ***30,725,792,894.34*** | ***30.5%*** | ***70,107,801,341.61*** |
| **220201** | **TRAVEL & TRANSPORT - GENERAL** | **17,257,867,621.05** | **17,209,867,621.05** | **1,740,901,494.20** | **6,164,017,959.75** | **35.8%** | **11,045,849,661.30** |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 878,759,803.05 | 730,759,803.05 | 107,784,699.00 | 321,753,377.00 | 44.0% | 409,006,426.05 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 11,219,107,818.00 | 11,319,107,818.00 | 220,510,935.20 | 3,429,658,722.75 | 30.3% | 7,889,449,095.25 |
| 22020104 | INTERNATIONAL TRAVEL & TRANSPORT: OTHERS | 5,160,000,000.00 | 5,160,000,000.00 | 1,412,605,860.00 | 2,412,605,860.00 | 46.8% | 2,747,394,140.00 |
| **220202** | **UTILITIES - GENERAL** | **655,000,411.55** | **2,307,500,411.55** | **63,215,685.90** | **746,729,072.59** | **32.4%** | **1,560,771,338.96** |
| 22020201 | ELECTRICITY CHARGES | 470,280,411.55 | 2,122,780,411.55 | 55,862,634.56 | 734,503,176.25 | 34.6% | 1,388,277,235.30 |
| 22020202 | TELEPHONE CHARGES | 51,200,000.00 | 51,200,000.00 | 450,000.00 | 546,845.00 | 1.1% | 50,653,155.00 |
| 22020203 | INTERNET ACCESS CHARGES | 16,000,000.00 | 16,000,000.00 | - | 180,000.00 | 1.1% | 15,820,000.00 |
| 22020205 | WATER RATES | 2,520,000.00 | 2,520,000.00 | 282,000.00 | 1,716,000.00 | 68.1% | 804,000.00 |
| 22020208 | SOFTWARE CHARGES/ LICENSE RENEWAL | 115,000,000.00 | 115,000,000.00 | 6,621,051.34 | 9,783,051.34 | 8.5% | 105,216,948.66 |
| **220203** | **MATERIALS & SUPPLIES - GENERAL** | **12,638,272,971.90** | **12,649,572,971.90** | **579,972,447.16** | **1,691,176,799.17** | **13.4%** | **10,958,396,172.73** |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 722,505,133.90 | 730,605,133.90 | 98,533,808.90 | 374,828,179.55 | 51.3% | 355,776,954.35 |
| 22020302 | BOOKS | 15,000,000.00 | 15,000,000.00 | 1,770,000.00 | 6,542,234.11 | 43.6% | 8,457,765.89 |
| 22020303 | NEWSPAPERS | 2,200,000.00 | 2,200,000.00 | - | 750,000.00 | 34.1% | 1,450,000.00 |
| 22020304 | MAGAZINES & PERIODICALS | 37,050,000.00 | 37,050,000.00 | 11,639,200.00 | 32,719,700.00 | 88.3% | 4,330,300.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 706,240,000.00 | 707,240,000.00 | 90,983,100.90 | 124,742,100.90 | 17.6% | 582,497,899.10 |
| 22020306 | PRINTING OF SECURITY DOCUMENTS | 308,000,000.00 | 308,000,000.00 | 90,150,000.00 | 133,082,500.00 | 43.2% | 174,917,500.00 |
| 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 251,672,338.00 | 251,272,338.00 | 16,995,437.36 | 94,075,657.36 | 37.4% | 157,196,680.64 |
| 22020309 | UNIFORMS & OTHER CLOTHING | 615,185,500.00 | 617,785,500.00 | 42,600,000.00 | 223,150,000.00 | 36.1% | 394,635,500.00 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 3,000,000.00 | 3,000,000.00 | - | 1,000,000.00 | 33.3% | 2,000,000.00 |
| 22020311 | FOOD STUFF / CATERING MATERIALS SUPPLIES | 8,140,420,000.00 | 8,140,420,000.00 | 24,300,900.00 | 292,436,427.25 | 3.6% | 7,847,983,572.75 |
| 22020312 | CHEMICALS FOR WATER TREATMENT | 1,837,000,000.00 | 1,837,000,000.00 | 203,000,000.00 | 407,850,000.00 | 22.2% | 1,429,150,000.00 |

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **220204** | **MAINTENANCE SERVICES - GENERAL** | **5,193,465,406.03** | **5,753,365,406.03** | **765,708,836.44** | **2,186,474,709.49** | **38.0%** | **3,566,890,696.54** |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMEN | 2,303,869,800.95 | 2,309,369,800.95 | 398,145,941.82 | 1,270,175,876.21 | 55.0% | 1,039,193,924.74 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 548,673,262.00 | 549,073,262.00 | 50,823,874.52 | 238,496,589.24 | 43.4% | 310,576,672.76 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 847,901,353.08 | 846,901,353.08 | 34,244,390.10 | 102,395,182.54 | 12.1% | 744,506,170.54 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 39,424,000.00 | 39,424,000.00 | 10,935,480.00 | 20,940,980.00 | 53.1% | 18,483,020.00 |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 212,616,990.00 | 212,616,990.00 | 26,863,350.00 | 81,463,865.00 | 38.3% | 131,153,125.00 |
| 22020406 | OTHER MAINTENANCE SERVICES | 1,136,430,000.00 | 1,691,430,000.00 | 234,761,300.00 | 447,027,716.50 | 26.4% | 1,244,402,283.50 |
| 22020410 | MAINTENANCE OF STREET LIGHTINGS | 6,000,000.00 | 6,000,000.00 | 405,000.00 | 1,215,000.00 | 20.3% | 4,785,000.00 |
| 22020411 | MAINTENANCE OF COMMUNICATION EQUIPMENTS | 86,550,000.00 | 86,550,000.00 | 7,335,000.00 | 17,955,000.00 | 20.7% | 68,595,000.00 |
| 22020412 | MAINTENANCE OF MARKETS/PUBLIC PLACES | 2,500,000.00 | 2,500,000.00 | 400,000.00 | 950,000.00 | 38.0% | 1,550,000.00 |
| 22020413 | MINOR ROAD MAINTENANCE | 9,500,000.00 | 9,500,000.00 | 1,794,500.00 | 5,854,500.00 | 61.6% | 3,645,500.00 |
| **220205** | **TRAINING - GENERAL** | **8,014,942,002.00** | **9,755,942,002.00** | **1,498,902,280.24** | **2,675,841,058.49** | **27.4%** | **7,080,100,943.51** |
| 22020501 | LOCAL TRAINING | 5,364,942,002.00 | 6,785,942,002.00 | 1,039,973,936.24 | 2,216,912,714.49 | 32.7% | 4,569,029,287.51 |
| 22020502 | INTERNATIONAL TRAINING | 2,650,000,000.00 | 2,970,000,000.00 | 458,928,344.00 | 458,928,344.00 | 15.5% | 2,511,071,656.00 |
| **220206** | **OTHER SERVICES - GENERAL** | **6,182,973,060.80** | **13,182,973,060.80** | **1,776,077,295.06** | **7,728,916,407.10** | **58.6%** | **5,454,056,653.70** |
| 22020601 | SECURITY SERVICES | 3,031,981,000.00 | 10,031,981,000.00 | 1,502,916,000.00 | 7,097,146,912.04 | 70.7% | 2,934,834,087.96 |
| 22020602 | OFFICE RENT | 6,580,000.00 | 6,580,000.00 | 140,000.00 | 790,000.00 | 12.0% | 5,790,000.00 |
| 22020603 | RESIDENTIAL RENT | 2,318,632,060.80 | 2,318,632,060.80 | 107,170,915.06 | 133,279,115.06 | 5.7% | 2,185,352,945.74 |
| 22020605 | CLEANING & FUMIGATION SERVICES | 825,780,000.00 | 825,780,000.00 | 165,850,380.00 | 497,700,380.00 | 60.3% | 328,079,620.00 |
| **220207** | **CONSULTING & PROFESSIONAL SERVICES - GENERAL** | **6,190,671,072.00** | **6,191,671,072.00** | **272,718,246.90** | **868,665,955.90** | **14.0%** | **5,323,005,116.10** |
| 22020701 | FINANCIAL CONSULTING | 2,204,980,000.00 | 2,205,980,000.00 | 78,023,000.00 | 110,657,357.00 | 5.0% | 2,095,322,643.00 |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING | 67,000,000.00 | 67,000,000.00 | 11,659,000.00 | 37,671,000.00 | 56.2% | 29,329,000.00 |
| 22020703 | LEGAL SERVICES | 3,248,300,000.00 | 3,248,300,000.00 | 147,600,000.00 | 664,279,000.00 | 20.5% | 2,584,021,000.00 |
| 22020704 | ENGINEERING SERVICES | 49,300,000.00 | 49,300,000.00 | 2,665,746.90 | 2,745,746.90 | 5.6% | 46,554,253.10 |
| 22020706 | SURVEYING SERVICES | 291,600,000.00 | 291,600,000.00 | 18,980,000.00 | 22,760,000.00 | 7.8% | 268,840,000.00 |
| 22020707 | AGRICULTURAL CONSULTING | 253,100,000.00 | 253,100,000.00 | 2,370,500.00 | 3,789,000.00 | 1.5% | 249,311,000.00 |
| 22020708 | MEDICAL CONSULTING | 76,391,072.00 | 76,391,072.00 | 11,420,000.00 | 26,763,852.00 | 35.0% | 49,627,220.00 |
| **220208** | **FUEL & LUBRICANTS - GENERAL** | **55,244,888.17** | **55,244,888.17** | **3,618,210.90** | **6,678,117.90** | **12.1%** | **48,566,770.27** |
| 22020801 | MOTOR VEHICLE FUEL COST | 10,800,000.00 | 10,800,000.00 | 560,000.00 | 560,000.00 | 5.2% | 10,240,000.00 |
| 22020802 | OTHER TRANSPORT EQUIPMENT FUEL COST | 18,500,000.00 | 18,500,000.00 | 920,210.90 | 920,210.90 | 5.0% | 17,579,789.10 |
| 22020803 | PLANT / GENERATOR FUEL COST | 25,944,888.17 | 25,944,888.17 | 2,138,000.00 | 5,197,907.00 | 20.0% | 20,746,981.17 |
| **220209** | **FINANCIAL CHARGES - GENERAL** | **2,533,285,344.09** | **2,033,285,344.09** | **499,721.28** | **2,319,171.78** | **0.1%** | **2,030,966,172.31** |
| 22020901 | BANK CHARGES (OTHER THAN INTEREST) | 51,040,000.00 | 51,040,000.00 | 423,610.32 | 1,976,672.46 | 3.9% | 49,063,327.54 |
| 22020902 | INSURANCE PREMIUM | 2,482,245,344.09 | 1,982,245,344.09 | 76,110.96 | 342,499.32 | 0.0% | 1,981,902,844.77 |
| **220210** | **MISCELLANEOUS EXPENSES GENERAL** | **29,876,985,025.51** | **31,694,171,458.36** | **3,135,408,837.82** | **8,654,973,642.17** | **27.3%** | **23,039,197,816.19** |
| 22021001 | REFRESHMENT & MEALS | 3,659,502,144.00 | 3,662,502,144.00 | 566,373,448.10 | 693,651,260.62 | 18.9% | 2,968,850,883.38 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 2,210,006,143.00 | 2,213,006,143.00 | 712,019,320.00 | 1,031,623,298.72 | 46.6% | 1,181,382,844.28 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 809,738,000.00 | 1,210,138,000.00 | 7,493,000.00 | 673,018,000.00 | 55.6% | 537,120,000.00 |
| 22021004 | MEDICAL EXPENSES-LOCAL | 328,719,160.00 | 328,719,160.00 | 19,150,000.00 | 65,958,136.00 | 20.1% | 262,761,024.00 |
| 22021006 | POSTAGES & COURIER SERVICES | 187,200,000.00 | 187,200,000.00 | 44,187,000.00 | 129,629,500.00 | 69.2% | 57,570,500.00 |
| 22021007 | WELFARE PACKAGES | 6,077,921,039.02 | 6,589,921,039.02 | 116,846,300.00 | 1,659,954,523.67 | 25.2% | 4,929,966,515.35 |

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| 22021008 | SUBSCRIPTION TO PROFESSIONAL BODIES | 1,306,202,803.05 | 1,168,202,803.05 | 50,319,950.00 | 95,947,950.00 | 8.2% | 1,072,254,853.05 |
| 22021009 | SPORTING ACTIVITIES | 558,430,000.00 | 558,430,000.00 | 258,000.00 | 21,004,500.00 | 3.8% | 537,425,500.00 |
| 22021010 | DIRECT TEACHING & LABORATORY COST | 14,000,000.00 | 17,000,000.00 | 4,698,000.00 | 12,113,000.00 | 71.3% | 4,887,000.00 |
| 22021019 | MEDICAL EXPENSES-INTERNATIONAL | 402,496,000.00 | 402,496,000.00 | 50,000,000.00 | 295,000,000.00 | 73.3% | 107,496,000.00 |
| 22021020 | FOREIGN SCHOLARSHIP SCHEME | 2,000,000.00 | 2,000,000.00 | 230,000.00 | 1,630,000.00 | 81.5% | 370,000.00 |
| 22021021 | SPECIAL DAYS/CELEBRATIONS | 527,000,000.00 | 527,000,000.00 | 112,543,100.00 | 125,938,100.00 | 23.9% | 401,061,900.00 |
| 22021022 | SCHOOL EXPENSES | 1,746,499,939.20 | 1,747,999,939.20 | 9,626,825.00 | 1,047,042,857.00 | 59.9% | 700,957,082.20 |
| 22021023 | FINAL ACCOUNTS & BUDGET PREPARATION EXPENSES | 1,600,000,000.00 | 1,600,000,000.00 | - | - | 0.0% | 1,600,000,000.00 |
| 22021024 | COMMITTEE & COMMISION EXPENSES | 5,962,830,849.15 | 5,975,830,849.15 | 859,778,700.00 | 1,540,247,450.00 | 25.8% | 4,435,583,399.15 |
| 22021025 | SPECIAL MEDICAL PROGRAMME AND CAMPAIGN | 136,500,000.00 | 136,000,000.00 | 4,492,500.00 | 25,962,500.00 | 19.1% | 110,037,500.00 |
| 22021026 | EXCO & TENDER EXPENSES | 205,700,000.00 | 205,700,000.00 | 1,024,000.00 | 4,166,000.00 | 2.0% | 201,534,000.00 |
| 22021027 | PROJECT MONITORING EXPENSES | 639,500,030.43 | 639,500,030.43 | 50,400,000.00 | 52,800,000.00 | 8.3% | 586,700,030.43 |
| 22021028 | NATIONAL COUNCIL AND DEV PLANNING COSTS | 140,000,000.00 | 140,000,000.00 | - | - | 0.0% | 140,000,000.00 |
| 22021030 | TRADE FAIR EXPENSES | 50,000,000.00 | 50,000,000.00 | 2,095,000.00 | 2,095,000.00 | 4.2% | 47,905,000.00 |
| 22021031 | CARNIVAL AND FESTIVAL EXPENSES | 652,460,000.00 | 580,460,000.00 | 11,140,500.00 | 19,725,800.00 | 3.4% | 560,734,200.00 |
| 22021032 | ACCREDITATION EXPENCES | 478,193,400.80 | 478,193,400.80 | 379,077,255.68 | 466,243,111.35 | 97.5% | 11,950,289.45 |
| 22021033 | OTHER MISC EXPENDITURE | 2,087,085,516.86 | 3,178,871,949.71 | 133,655,939.04 | 691,222,654.81 | 21.7% | 2,487,649,294.90 |
| 22021035 | ANNUAL BUDGET PREPARATION BONUS | 95,000,000.00 | 95,000,000.00 | - | - | 0.0% | 95,000,000.00 |
| **2203** | **LOANS AND ADVANCES** | ***2,660,000,000.00*** | ***2,700,000,000.00*** | ***225,000,000.00*** | ***225,000,000.00*** | ***8.3%*** | ***2,475,000,000.00*** |
| **220301** | **STAFF LOANS & ADVANCES** | **2,660,000,000.00** | **2,700,000,000.00** | **225,000,000.00** | **225,000,000.00** | **8.3%** | **2,475,000,000.00** |
| 22030103 | REFURBISHING ADVANCES | 2,650,000,000.00 | 2,690,000,000.00 | 225,000,000.00 | 225,000,000.00 | 8.4% | 2,465,000,000.00 |
| 22030105 | SPETACLE ADVANCES | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| **2204** | **GRANTS AND CONTRIBUTIONS GENERAL** | ***29,989,448,778.00*** | ***32,660,448,778.00*** | ***1,397,322,545.16*** | ***13,321,128,402.32*** | ***40.8%*** | ***19,339,320,375.68*** |
| **220401** | **LOCAL GRANTS AND CONTRIBUTIONS** | **29,989,448,778.00** | **32,660,448,778.00** | **1,397,322,545.16** | **13,321,128,402.32** | **40.8%** | **19,339,320,375.68** |
| 22040103 | GRANT TO LOCAL GOVERNMENTS -CURRENT | 9,000,000.00 | 9,000,000.00 | 330,000.00 | 560,800.00 | 6.2% | 8,439,200.00 |
| 22040105 | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT | 3,503,050,000.00 | 3,503,050,000.00 | - | 1,415,751,125.00 | 40.4% | 2,087,298,875.00 |
| 22040107 | GRANT TO PRIVATE COMPANIES - CURRENT | 800,000.00 | 800,000.00 | - | - | 0.0% | 800,000.00 |
| 22040109 | GRANTS TO COMMUNITIES/NGOs | 26,476,598,778.00 | 29,147,598,778.00 | 1,396,992,545.16 | 11,904,816,477.32 | 40.8% | 17,242,782,300.68 |
| **2206** | **PUBLIC DEBT CHARGES** | ***13,066,311,734.04*** | ***13,066,311,734.04*** | ***1,805,756,013.51*** | ***4,417,443,888.44*** | ***33.8%*** | ***8,648,867,845.60*** |
| **220601** | **FOREIGN INTEREST / DISCOUNT** | **89,526,994.18** | **89,526,994.18** | **-** | **-** | **0.0%** | **89,526,994.18** |
| 22060102 | FOREIGN INTEREST /DISCOUNT - LONG TERM BORROWINGS | 89,526,994.18 | 89,526,994.18 | - | - | 0.0% | 89,526,994.18 |
| **220602** | **DOMESTIC INTEREST / DISCOUNT** | **2,530,604,824.71** | **2,530,604,824.71** | **57,640,653.28** | **888,744,861.17** | **35.1%** | **1,641,859,963.54** |
| 22060202 | DOMESTIC INTEREST /DISCOUNT - LONG TERM BORROWING | 2,530,604,824.71 | 2,530,604,824.71 | 57,640,653.28 | 888,744,861.17 | 35.1% | 1,641,859,963.54 |
| **220603** | **FOREIGN PRINCIPAL** | **4,552,018,507.76** | **4,552,018,507.76** | **1,607,385,083.25** | **3,054,652,883.88** | **67.1%** | **1,497,365,623.88** |
| 22060302 | FOREIGN PRINCIPAL - LONG TERM BORROWINGS | 4,552,018,507.76 | 4,552,018,507.76 | 1,607,385,083.25 | 3,054,652,883.88 | 67.1% | 1,497,365,623.88 |
| **220604** | **DOMESTIC PRINCIPAl** | **5,894,161,407.39** | **5,894,161,407.39** | **140,730,276.98** | **474,046,143.39** | **8.0%** | **5,420,115,264.00** |
| 22060401 | DOMESTIC PRINCIPAL - SHORT TERM BORROWINGS | 5,000,000,000.00 | 5,000,000,000.00 | - | - | 0.0% | 5,000,000,000.00 |
| 22060402 | DOMESTIC PRINCIPAL - LONG TERM BORROWINGS | 894,161,407.39 | 894,161,407.39 | 140,730,276.98 | 474,046,143.39 | 53.0% | 420,115,264.00 |
| **2207** | **TRANSFERS-PAYMENT** | ***1,487,926,361.50*** | ***1,487,926,361.50*** | ***-*** | ***-*** | ***0.0%*** | ***1,487,926,361.50*** |
| **220701** | **TRANSFER TO FUND RECURRENT EXPENDITURE-PAYM** | **1,487,926,361.50** | **1,487,926,361.50** | **-** | **-** | **0.0%** | **1,487,926,361.50** |
| 22070103 | PAYMENT OF SHARE OF STATE IGR To LOCAL GOVERNMENTS | 1,487,926,361.50 | 1,487,926,361.50 | - | - | 0.0% | 1,487,926,361.50 |

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| ***23*** | ***CAPITAL EXPENDITURE*** | ***441,775,706,542.93*** | ***425,112,406,888.75*** | ***6,885,968,095.28*** | ***49,730,394,317.00*** | ***11.7%*** | ***375,382,012,571.75*** |
| **2301** | **FIXED ASSETS PURCHASED** | ***116,073,728,960.14*** | ***114,618,728,960.14*** | ***4,790,730,000.00*** | ***20,479,456,191.02*** | ***17.9%*** | ***94,139,272,769.12*** |
| **230101** | **PURCHASE OF FIXED ASSETS - GENERAL** | **116,073,728,960.14** | **114,618,728,960.14** | **4,790,730,000.00** | **20,479,456,191.02** | **17.9%** | **94,139,272,769.12** |
| 23010101 | PURCHASE / ACQUISITION OF LAND | 3,000,000,000.00 | 3,000,000,000.00 | - | - | 0.0% | 3,000,000,000.00 |
| 23010104 | PURCHASE MOTOR CYCLES | 1,248,000,000.00 | 1,248,000,000.00 | - | 200,000,000.00 | 16.0% | 1,048,000,000.00 |
| 23010105 | PURCHASE OF MOTOR VEHICLES | 17,029,573,745.00 | 11,994,573,745.00 | - | 1,364,606,544.00 | 11.4% | 10,629,967,201.00 |
| 23010106 | PURCHASE OF VANS | 506,400,000.00 | 456,400,000.00 | - | - | 0.0% | 456,400,000.00 |
| 23010107 | PURCHASE OF TRUCKS | 2,331,502,500.00 | 2,331,502,500.00 | - | - | 0.0% | 2,331,502,500.00 |
| 23010108 | PURCHASE OF BUSES | 5,250,000,000.00 | 5,250,000,000.00 | - | 4,387,500,000.00 | 83.6% | 862,500,000.00 |
| 23010109 | PURCHASE OF SEA BOATS | 36,652,125.00 | 36,652,125.00 | - | - | 0.0% | 36,652,125.00 |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 6,933,100,103.74 | 6,583,100,103.74 | - | 1,527,804,087.70 | 23.2% | 5,055,296,016.04 |
| 23010113 | PURCHASE OF COMPUTERS | 4,641,136,821.00 | 4,091,136,821.00 | - | 177,826,721.25 | 4.3% | 3,913,310,099.75 |
| 23010114 | PURCHASE OF COMPUTER PRINTERS | 704,939,000.00 | 689,939,000.00 | - | - | 0.0% | 689,939,000.00 |
| 23010115 | PURCHASE OF PHOTOCOPYING MACHINES | 72,040,000.00 | 72,040,000.00 | - | - | 0.0% | 72,040,000.00 |
| 23010119 | PURCHASE OF POWER GENERATING SET | 8,595,133,306.00 | 8,545,133,306.00 | 17,000,000.00 | 36,125,000.00 | 0.4% | 8,509,008,306.00 |
| 23010121 | PURCHASE OF RESIDENTIAL FURNITURE | 500,000,000.00 | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 8,395,887,370.75 | 8,395,887,370.75 | - | 764,386,173.13 | 9.1% | 7,631,501,197.62 |
| 23010123 | PURCHASE OF FIRE FIGHTING EQUIPMENT | 626,500,000.00 | 626,500,000.00 | - | - | 0.0% | 626,500,000.00 |
| 23010124 | PURCHASE OF TEACHING / LEARNING AID EQUIPMENT | 3,454,996,450.00 | 3,454,996,450.00 | - | 21,250,000.00 | 0.6% | 3,433,746,450.00 |
| 23010125 | PURCHASE OF LIBRARY BOOKS & EQUIPMENT | 315,340,645.53 | 315,340,645.53 | - | - | 0.0% | 315,340,645.53 |
| 23010126 | PURCHASE OF SPORTING / GAMING EQUIPMENT | 822,185,722.98 | 822,185,722.98 | - | 42,325,145.85 | 5.1% | 779,860,577.13 |
| 23010127 | PURCHASE OF AGRICULTURAL EQUIPMENT | 28,069,999,999.92 | 28,269,999,999.92 | - | 870,000,000.00 | 3.1% | 27,399,999,999.92 |
| 23010128 | PURCHASE OF SECURITY EQUIPMENT | 7,640,356,275.00 | 12,640,356,275.00 | 4,773,730,000.00 | 9,790,954,298.00 | 77.5% | 2,849,401,977.00 |
| 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 10,442,372,683.14 | 10,177,372,683.14 | - | 981,408,221.09 | 9.6% | 9,195,964,462.05 |
| 23010130 | PURCHASE OF RECREATIONAL FACILITIES | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 23010131 | PURCHASE OF AIR NAVIGATIONAL EQUIPMENT | 100,000,000.00 | 40,000,000.00 | - | - | 0.0% | 40,000,000.00 |
| 23010133 | PURCHASE OF SURVEYING EQUIPMENT | 70,910,000.00 | 70,910,000.00 | - | - | 0.0% | 70,910,000.00 |
| 23010139 | PURCHASE OF TRANSFORMERS AND SPARE PARTS | 2,505,125,752.08 | 2,505,125,752.08 | - | 315,270,000.00 | 12.6% | 2,189,855,752.08 |
| 23010142 | PURCHASE OF INFORMATION EQUIPMENTS | 183,876,460.00 | 183,876,460.00 | - | - | 0.0% | 183,876,460.00 |
| 23010144 | PURCHASE OF REFUSE COLLECTION EQUIPMENT | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 23010145 | PURCHASE OF ICT EQUIPMENTS | 2,497,700,000.00 | 2,217,700,000.00 | - | - | 0.0% | 2,217,700,000.00 |
| **2302** | **CONSTRUCTION / PROVISION** | ***183,904,695,020.91*** | ***169,979,095,020.91*** | ***95,238,095.24*** | ***7,735,101,493.63*** | ***4.6%*** | ***162,243,993,527.28*** |
| **230201** | **CONSTRUCTION / PROVISION OF FIXED ASSETS - GEN** | **183,904,695,020.91** | **169,979,095,020.91** | **95,238,095.24** | **7,735,101,493.63** | **4.6%** | **162,243,993,527.28** |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 12,812,531,915.18 | 12,434,931,915.18 | - | - | 0.0% | 12,434,931,915.18 |
| 23020102 | CONSTRUCTION / PROVISION OF RESIDENTIAL BUILDINGS | 6,085,000,000.00 | 5,785,000,000.00 | - | - | 0.0% | 5,785,000,000.00 |
| 23020103 | CONSTRUCTION / PROVISION OF ELECTRICITY | 500,000,000.00 | 500,000,000.00 | - | - | 0.0% | 500,000,000.00 |
| 23020104 | CONSTRUCTION / PROVISION OF HOUSING | 1,581,785,370.51 | 1,581,785,370.51 | - | - | 0.0% | 1,581,785,370.51 |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 21,402,321,198.60 | 19,902,321,198.60 | - | 52,550,293.14 | 0.3% | 19,849,770,905.46 |
| 23020106 | CONSTRUCTION / PROVISION OF HOSPITALS / HEALTH CENT | 7,490,170,787.09 | 6,790,170,787.09 | - | - | 0.0% | 6,790,170,787.09 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 7,680,018,515.05 | 7,680,018,515.05 | - | 40,000,000.00 | 0.5% | 7,640,018,515.05 |
| 23020110 | CONSTRUCTION / PROVISION OF FIRE FIGHTING STATIONS | 622,913,279.03 | 622,913,279.03 | - | - | 0.0% | 622,913,279.03 |
| 23020112 | CONSTRUCTION / PROVISION OF SPORTING FACILITIES | 305,000,000.00 | 305,000,000.00 | - | - | 0.0% | 305,000,000.00 |
| 23020113 | CONSTRUCTION / PROVISION OF AGRICULTURAL FACILITIES | 54,940,000,000.00 | 50,040,000,000.00 | - | 760,000,000.00 | 1.5% | 49,280,000,000.00 |
| 23020114 | CONSTRUCTION / PROVISION OF ROADS | 21,221,201,040.00 | 20,371,201,040.00 | - | - | 0.0% | 20,371,201,040.00 |
| 23020116 | CONSTRUCTION / PROVISION OF WATER-WAYS | 8,251,164,671.64 | 8,251,164,671.64 | - | - | 0.0% | 8,251,164,671.64 |
| 23020117 | CONSTRUCTION / PROVISION OF AIR-PORT / AERODROMES | 200,000,000.00 | 150,000,000.00 | - | 56,850,000.00 | 37.9% | 93,150,000.00 |
| 23020118 | CONSTRUCTION / PROVISION OF INFRASTRUCTURE | 26,373,394,375.13 | 21,063,394,375.13 | - | 4,030,011,663.83 | 19.1% | 17,033,382,711.30 |
| 23020119 | CONSTRUCTION / PROVISION OF RECREATIONAL FACILITIES | 850,000,000.00 | 850,000,000.00 | - | - | 0.0% | 850,000,000.00 |
| 23020120 | CONSTRUCTION OF BOUNDARY PILLARS/ RIGHT OF WAYS | 80,000,000.00 | 80,000,000.00 | - | - | 0.0% | 80,000,000.00 |
| 23020122 | CONSTRUCTION OF SEA BOATS | 857,122,763.75 | 857,122,763.75 | - | - | 0.0% | 857,122,763.75 |
| 23020123 | CONSTRUCTION OF TRAFFIC /STREET LIGHTS | 286,200,000.00 | 286,200,000.00 | - | - | 0.0% | 286,200,000.00 |
| 23020124 | CONSTRUCTION OF MARKETS/PARKS | 595,000,000.00 | 595,000,000.00 | - | - | 0.0% | 595,000,000.00 |
| 23020125 | CONSTRUCTION OF POWER GENERATING PLANTS | 750,000,000.00 | 750,000,000.00 | - | - | 0.0% | 750,000,000.00 |
| 23020126 | CONSTRUCTION/ PROVISION OF CEMETERIES | 200,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 23020127 | CONSTRUCTION OF ICT INFRASTRUCTURES | 6,520,871,104.93 | 6,582,871,104.93 | - | 2,523,214,000.00 | 38.3% | 4,059,657,104.93 |
| 23020128 | CONSTRUCTION OF PILGRIMS CAMP | 300,000,000.00 | 300,000,000.00 | - | - | 0.0% | 300,000,000.00 |
| 23020129 | CONSTRUCTION OF MOSQUES | 4,000,000,000.00 | 4,000,000,000.00 | 95,238,095.24 | 272,475,536.66 | 6.8% | 3,727,524,463.34 |

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **2303** | **REHABILITATION / REPAIRS** | ***96,709,529,508.77*** | ***96,202,029,508.77*** | ***2,000,000,000.04*** | ***20,910,836,632.35*** | ***21.7%*** | ***75,291,192,876.42*** |
| **230301** | **REHABILITATION / REPAIRS OF FIXED ASSETS - GENER** | **96,709,529,508.77** | **96,202,029,508.77** | **2,000,000,000.04** | **20,910,836,632.35** | **21.7%** | **75,291,192,876.42** |
| 23030101 | REHABILITATION / REPAIRS OF RESIDENTIAL BUILDING | 1,065,000,000.00 | 1,065,000,000.00 | - | 35,000,000.00 | 3.3% | 1,030,000,000.00 |
| 23030102 | REHABILITATION / REPAIRS - ELECTRICITY | 6,495,000,000.00 | 6,495,000,000.00 | - | - | 0.0% | 6,495,000,000.00 |
| 23030103 | REHABILITATION / REPAIRS - HOUSING | 2,710,000,000.00 | 2,710,000,000.00 | - | - | 0.0% | 2,710,000,000.00 |
| 23030104 | REHABILITATION / REPAIRS - WATER FACILITIES | 11,731,134,339.08 | 11,631,134,339.08 | - | 23,599,977.00 | 0.2% | 11,607,534,362.08 |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 15,531,044,332.20 | 14,531,044,332.20 | - | 4,301,586,448.46 | 29.6% | 10,229,457,883.74 |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 12,936,510,528.40 | 13,679,010,528.40 | - | 2,203,171,067.73 | 16.1% | 11,475,839,460.67 |
| 23030109 | REHABILITATION / REPAIRS - FIRE FIGHTING STATIONS | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 23030110 | REHABILITATION / REPAIRS - LIBRARIES | 200,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| 23030111 | REHABILITATION / REPAIRS - SPORTING FACILITIES | 240,000,000.00 | 240,000,000.00 | - | - | 0.0% | 240,000,000.00 |
| 23030112 | REHABILITATION / REPAIRS - AGRICICULTURAL FACILITIES | 119,999,999.00 | 119,999,999.00 | - | - | 0.0% | 119,999,999.00 |
| 23030113 | REHABILITATION / REPAIRS - ROADS | 34,300,000,000.00 | 35,000,000,000.00 | - | 12,247,140,139.12 | 35.0% | 22,752,859,860.88 |
| 23030116 | REHABILITATION / REPAIRS - AIR-PORT / AERODROMES | 115,000,000.00 | 55,000,000.00 | - | - | 0.0% | 55,000,000.00 |
| 23030118 | REHABILITATION / REPAIRS - RECREATIONAL FACILITIES | 614,209,757.55 | 514,209,757.55 | - | - | 0.0% | 514,209,757.55 |
| 23030121 | REHABILITATION / REPAIRS OF OFFICE BUILDINGS | 6,856,630,552.55 | 6,366,630,552.55 | - | 100,339,000.00 | 1.6% | 6,266,291,552.55 |
| 23030124 | REHABILITATION/REPAIRS- MARKETS/PARKS | 1,350,000,000.00 | 1,350,000,000.00 | - | - | 0.0% | 1,350,000,000.00 |
| 23030127 | REHABILITATION/REPAIRS- ICT INFRASTRUCTURES | 210,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 23030128 | REHABILITATION/REPAIRS- OFFICE EQUIPMENT | 185,000,000.00 | 185,000,000.00 | - | - | 0.0% | 185,000,000.00 |
| 23030129 | REHABILITATION/REPAIRS- MOSQUES | 2,000,000,000.00 | 2,000,000,000.00 | 2,000,000,000.04 | 2,000,000,000.04 | 100.0% | - 0.04 |
| **2304** | **PRESERVATION OF THE ENVIRONMENT** | ***2,199,000,000.00*** | ***2,199,000,000.00*** | **-** | ***20,000,000.00*** | ***0.9%*** | ***2,179,000,000.00*** |
| **230401** | **PRESERVATION OF THE ENVIRONMENT - GENERAL** | **2,199,000,000.00** | **2,199,000,000.00** | **-** | **20,000,000.00** | **0.9%** | **2,179,000,000.00** |
| 23040101 | TREE PLANTING | 1,649,000,000.00 | 1,649,000,000.00 | - | 20,000,000.00 | 1.2% | 1,629,000,000.00 |
| 23040102 | EROSION & FLOOD CONTROL | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 |
| 23040103 | WILDLIFE CONSERVATION | 250,000,000.00 | 250,000,000.00 | - | - | 0.0% | 250,000,000.00 |
| 23040104 | INDUSTRIAL POLLUTION PREVENTION & CONTROL | 250,000,000.00 | 250,000,000.00 | - | - | 0.0% | 250,000,000.00 |
| **2305** | **OTHER CAPITAL PROJECTS** | ***42,888,753,053.11*** | ***42,113,553,398.93*** | **-** | ***585,000,000.00*** | ***1.4%*** | ***41,528,553,398.93*** |
| **230501** | **ACQUISITION OF NON TANGIBLE ASSETS** | **42,888,753,053.11** | **42,113,553,398.93** | **-** | **585,000,000.00** | **1.4%** | **41,528,553,398.93** |
| 23050101 | RESEARCH AND DEVELOPMENT | 22,948,473,328.62 | 22,948,473,328.62 | - | 500,000,000.00 | 2.2% | 22,448,473,328.62 |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 4,449,883,806.25 | 4,349,883,806.25 | - | - | 0.0% | 4,349,883,806.25 |
| 23050103 | MONITORING AND EVALUATION | 9,063,871,383.81 | 9,063,871,383.81 | - | 85,000,000.00 | 0.9% | 8,978,871,383.81 |
| 23050104 | ANNIVERSARIES/CELEBRATIONS | 2,050,500,000.00 | 2,050,500,000.00 | - | - | 0.0% | 2,050,500,000.00 |
| 23050108 | SPECIAL GRANTS AND INTERVENTION | - | 2,000,000,000.00 | - | - | 0.0% | 2,000,000,000.00 |
| 23050199 | CONTINGENCY FUND | 4,376,024,534.43 | 1,700,824,880.25 | - | - | 0.0% | 1,700,824,880.25 |

# 2.E Expenditure by Functional Classification

## Table 10: Total Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***642,930,818,157.99*** | ***642,930,818,157.99*** | ***29,528,030,126.29*** | ***133,623,935,804.59*** | ***20.8%*** | ***509,306,882,353.40*** |
| **701** | **GENERAL PUBLIC SERVICES** | **106,004,476,565.96** | **114,909,476,565.96** | **6,943,499,087.17** | **32,967,477,880.77** | **28.7%** | **81,941,998,685.19** |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTE** | **51,660,670,822.92** | **51,145,670,822.92** | **4,016,596,682.63** | **11,982,765,186.60** | **23.4%** | **39,162,905,636.32** |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 39,911,076,496.40 | 39,396,076,496.40 | 2,871,199,565.42 | 9,388,083,529.82 | 23.8% | 30,007,992,966.58 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 11,749,594,326.52 | 11,749,594,326.52 | 1,145,397,117.21 | 2,594,681,656.78 | 22.1% | 9,154,912,669.74 |
| **7013** | **GENERAL SERVICES** | **40,577,825,591.35** | **50,177,825,591.35** | **1,117,188,575.15** | **16,479,163,505.29** | **32.8%** | **33,698,662,086.06** |
| 70131 | GENERAL PERSONNEL SERVICES | 7,942,607,797.99 | 7,942,607,797.99 | 1,062,221,065.73 | 2,027,321,691.40 | 25.5% | 5,915,286,106.59 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 2,586,090,903.28 | 2,586,090,903.28 | 48,106,096.42 | 120,999,422.50 | 4.7% | 2,465,091,480.78 |
| 70133 | OTHER GENERAL SERVICES | 30,049,126,890.08 | 39,649,126,890.08 | 6,861,413.00 | 14,330,842,391.39 | 36.1% | 25,318,284,498.69 |
| **7016** | **GENERAL PUBLIC SERVICES N.E.C.** | **690,668,417.65** | **510,668,417.65** | **3,627,815.88** | **87,544,500.44** | **17.1%** | **423,123,917.21** |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 690,668,417.65 | 510,668,417.65 | 3,627,815.88 | 87,544,500.44 | 17.1% | 423,123,917.21 |
| **7017** | **PUBLIC DEBT TRANSACTIONS** | **13,066,311,734.04** | **13,066,311,734.04** | **1,805,756,013.51** | **4,417,443,888.44** | **33.8%** | **8,648,867,845.60** |
| 70171 | PUBLIC DEBT TRANSACTIONS | 13,066,311,734.04 | 13,066,311,734.04 | 1,805,756,013.51 | 4,417,443,888.44 | 33.8% | 8,648,867,845.60 |
| **7018** | **TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE** | **9,000,000.00** | **9,000,000.00** | **330,000.00** | **560,800.00** | **6.2%** | **8,439,200.00** |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 9,000,000.00 | 9,000,000.00 | 330,000.00 | 560,800.00 | 6.2% | 8,439,200.00 |
| **703** | **PUBLIC ORDER AND SAFETY** | **49,867,207,858.36** | **45,167,207,858.36** | **7,010,562,032.59** | **16,286,754,294.91** | **36.1%** | **28,880,453,563.45** |
| **7032** | **FIRE PROTECTION SERVICES** | **1,242,719,623.11** | **1,242,719,623.11** | **-** | **-** | **0.0%** | **1,242,719,623.11** |
| 70321 | FIRE PROTECTION SERVICES | 1,242,719,623.11 | 1,242,719,623.11 | - | - | 0.0% | 1,242,719,623.11 |
| **7033** | **LAW COURTS** | **22,229,888,235.17** | **22,229,888,235.17** | **2,116,832,032.59** | **4,175,179,996.91** | **18.8%** | **18,054,708,238.26** |
| 70331 | LAW COURTS | 22,229,888,235.17 | 22,229,888,235.17 | 2,116,832,032.59 | 4,175,179,996.91 | 18.8% | 18,054,708,238.26 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | **26,394,600,000.08** | **21,694,600,000.08** | **4,893,730,000.00** | **12,111,574,298.00** | **55.8%** | **9,583,025,702.08** |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 26,394,600,000.08 | 21,694,600,000.08 | 4,893,730,000.00 | 12,111,574,298.00 | 55.8% | 9,583,025,702.08 |
| **704** | **ECONOMIC AFFAIRS** | **213,123,056,568.95** | **205,782,856,914.77** | **1,538,177,528.32** | **22,603,734,310.10** | **11.0%** | **183,179,122,604.67** |
| **7041** | **GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS** | **4,121,828,070.62** | **4,121,828,070.62** | **51,196,011.76** | **155,067,694.55** | **3.8%** | **3,966,760,376.07** |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 4,121,828,070.62 | 4,121,828,070.62 | 51,196,011.76 | 155,067,694.55 | 3.8% | 3,966,760,376.07 |
| **7042** | **AGRICULTURE, FORESTRY, FISHING, AND HUNTING** | **117,385,427,327.89** | **112,485,427,327.89** | **558,680,016.62** | **3,325,469,160.84** | **3.0%** | **109,159,958,167.05** |
| 70421 | AGRICULTURE | 117,354,327,372.44 | 112,454,327,372.44 | 558,680,016.62 | 3,308,952,171.84 | 2.9% | 109,145,375,200.60 |
| 70422 | FORESTRY | 31,099,955.45 | 31,099,955.45 | - | 16,516,989.00 | 53.1% | 14,582,966.45 |
| **7043** | **FUEL AND ENERGY** | **3,184,356,443.06** | **3,184,356,443.06** | **6,865,221.07** | **23,807,823.65** | **0.7%** | **3,160,548,619.41** |
| 70435 | ELECTRICITY | 3,184,356,443.06 | 3,184,356,443.06 | 6,865,221.07 | 23,807,823.65 | 0.7% | 3,160,548,619.41 |
| **7044** | **MINING, MANUFACTURING, AND CONSTRUCTION** | **3,408,000,000.00** | **3,408,000,000.00** | **40,000,000.00** | **40,000,000.00** | **1.2%** | **3,368,000,000.00** |
| 70441 | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS | 3,408,000,000.00 | 3,408,000,000.00 | 40,000,000.00 | 40,000,000.00 | 1.2% | 3,368,000,000.00 |
| **7045** | **TRANSPORT** | **47,579,165,625.04** | **47,814,165,625.04** | **374,552,464.50** | **17,604,628,633.71** | **36.8%** | **30,209,536,991.33** |
| 70451 | ROAD TRANSPORT | 46,485,333,433.24 | 46,485,333,433.24 | 164,513,813.85 | 17,097,429,710.06 | 36.8% | 29,387,903,723.18 |
| 70452 | WATER TRANSPORT | 550,205,968.75 | 550,205,968.75 | - | - | 0.0% | 550,205,968.75 |
| 70454 | AIR TRANSPORT | 543,626,223.05 | 778,626,223.05 | 210,038,650.65 | 507,198,923.65 | 65.1% | 271,427,299.40 |
| **7046** | **COMMUNICATION** | **3,260,000,000.00** | **3,260,000,000.00** | **469,792,000.00** | **1,312,629,400.00** | **40.3%** | **1,947,370,600.00** |
| 70461 | COMMUNICATION | 3,260,000,000.00 | 3,260,000,000.00 | 469,792,000.00 | 1,312,629,400.00 | 40.3% | 1,947,370,600.00 |
| **7047** | **OTHER INDUSTRIES** | **218,296,618.28** | **218,296,618.28** | **36,891,814.37** | **118,751,597.35** | **54.4%** | **99,545,020.93** |
| 70471 | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 114,659,666.61 | 114,659,666.61 | 22,149,890.62 | 73,911,834.85 | 64.5% | 40,747,831.76 |
| 70473 | TOURISM | 103,636,951.67 | 103,636,951.67 | 14,741,923.75 | 44,839,762.50 | 43.3% | 58,797,189.17 |

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **7048** | **R & D ECONOMIC AFFAIRS** | **16,755,000,000.00** | **16,755,000,000.00** | **-** | **-** | **0.0%** | **16,755,000,000.00** |
| 70481 | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS | 16,630,000,000.00 | 16,630,000,000.00 | - | - | 0.0% | 16,630,000,000.00 |
| 70482 | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING | 125,000,000.00 | 125,000,000.00 | - | - | 0.0% | 125,000,000.00 |
| **7049** | **ECONOMIC AFFAIRS N.E.C** | **17,210,982,484.06** | **14,535,782,829.88** | **200,000.00** | **23,380,000.00** | **0.2%** | **14,512,402,829.88** |
| 70491 | ECONOMIC AFFAIRS N.E.C. | 17,210,982,484.06 | 14,535,782,829.88 | 200,000.00 | 23,380,000.00 | 0.2% | 14,512,402,829.88 |
| **705** | **ENVIRONMENTAL PROTECTION** | **10,418,388,960.63** | **10,418,388,960.63** | **104,934,194.03** | **328,634,879.88** | **3.2%** | **10,089,754,080.75** |
| **7051** | **WASTE MANAGEMENT** | **5,850,000.00** | **5,850,000.00** | **600,000.00** | **1,800,000.00** | **30.8%** | **4,050,000.00** |
| 70511 | WASTE MANAGEMENT | 5,850,000.00 | 5,850,000.00 | 600,000.00 | 1,800,000.00 | 30.8% | 4,050,000.00 |
| **7053** | **POLLUTION ABATEMENT** | **100,000,000.00** | **100,000,000.00** | **-** | **-** | **0.0%** | **100,000,000.00** |
| 70531 | POLLUTION ABATEMENT | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| **7054** | **PROTECTION OF BIODIVERSITYAND LANDSCAPE** | **870,000,000.00** | **870,000,000.00** | **-** | **20,000,000.00** | **2.3%** | **850,000,000.00** |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 870,000,000.00 | 870,000,000.00 | - | 20,000,000.00 | 2.3% | 850,000,000.00 |
| **7056** | **ENVIRONMENTAL PROTECTION N.E.C.** | **9,442,538,960.63** | **9,442,538,960.63** | **104,334,194.03** | **306,834,879.88** | **3.2%** | **9,135,704,080.75** |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 9,442,538,960.63 | 9,442,538,960.63 | 104,334,194.03 | 306,834,879.88 | 3.2% | 9,135,704,080.75 |
| **706** | **HOUSING AND COMMUNITY AMMENITIES** | **70,727,951,960.38** | **71,669,738,393.23** | **836,193,959.41** | **4,592,153,917.86** | **6.4%** | **67,077,584,475.37** |
| **7061** | **HOUSING DEVELOPMENT** | **12,021,500,673.51** | **12,021,500,673.51** | **83,434,845.56** | **1,012,896,401.89** | **8.4%** | **11,008,604,271.62** |
| 70611 | HOUSING DEVELOPMENT | 12,021,500,673.51 | 12,021,500,673.51 | 83,434,845.56 | 1,012,896,401.89 | 8.4% | 11,008,604,271.62 |
| **7062** | **COMMUNITY DEVELOPMENT** | **11,717,529,550.80** | **12,659,315,983.65** | **288,837,581.84** | **1,963,234,827.89** | **15.5%** | **10,696,081,155.76** |
| 70621 | COMMUNITY DEVELOPMENT | 11,717,529,550.80 | 12,659,315,983.65 | 288,837,581.84 | 1,963,234,827.89 | 15.5% | 10,696,081,155.76 |
| **7063** | **WATER SUPPLY** | **31,908,795,983.99** | **31,908,795,983.99** | **463,921,532.01** | **1,300,752,688.08** | **4.1%** | **30,608,043,295.91** |
| 70631 | WATER SUPPLY | 31,908,795,983.99 | 31,908,795,983.99 | 463,921,532.01 | 1,300,752,688.08 | 4.1% | 30,608,043,295.91 |
| **7065** | **R & D HOUSING AND COMMUNITY AMMENITIES** | **3,430,000,000.00** | **3,430,000,000.00** | **-** | **-** | **0.0%** | **3,430,000,000.00** |
| 70651 | R & D HOUSING AND COMMUNITY AMENITIES | 3,430,000,000.00 | 3,430,000,000.00 | - | - | 0.0% | 3,430,000,000.00 |
| **7066** | **HOUSING AND COMMUNITY AMENITIES N.E.C.** | **11,650,125,752.08** | **11,650,125,752.08** | **-** | **315,270,000.00** | **2.7%** | **11,334,855,752.08** |
| 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 11,650,125,752.08 | 11,650,125,752.08 | - | 315,270,000.00 | 2.7% | 11,334,855,752.08 |
| **707** | **HEALTH** | **45,132,647,602.35** | **45,132,647,602.35** | **82,617,984.00** | **11,946,304,795.43** | **26.5%** | **33,186,342,806.92** |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT** | **991,543,391.99** | **991,543,391.99** | **7,500,000.00** | **7,500,000.00** | **0.8%** | **984,043,391.99** |
| 70711 | PHARMACEUTICAL PRODUCTS | 991,543,391.99 | 991,543,391.99 | 7,500,000.00 | 7,500,000.00 | 0.8% | 984,043,391.99 |
| **7072** | **OUTPATIENT SERVICES** | **8,364,968,301.30** | **8,364,968,301.30** | **-** | **886,414,073.13** | **10.6%** | **7,478,554,228.17** |
| 70721 | GENERAL MEDICAL SERVICES | 8,364,968,301.30 | 8,364,968,301.30 | - | 886,414,073.13 | 10.6% | 7,478,554,228.17 |
| **7073** | **HOSPITAL SERVICES** | **8,688,532,513.65** | **8,688,532,513.65** | **67,371,984.00** | **3,471,104,262.94** | **40.0%** | **5,217,428,250.71** |
| 70731 | GENERAL HOSPITAL SERVICES | 8,277,979,513.65 | 8,277,979,513.65 | 67,371,984.00 | 3,471,104,262.94 | 41.9% | 4,806,875,250.71 |
| 70732 | SPECIALIZED HOSPITAL SERVICES | 210,553,000.00 | 210,553,000.00 | - | - | 0.0% | 210,553,000.00 |
| 70733 | MEDICAL AND MATERNITY CENTRE SERVICES | 200,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| **7074** | **PUBLIC HEALTH SERVICES** | **14,128,228,744.41** | **12,128,228,744.41** | **7,746,000.00** | **1,453,739,280.40** | **12.0%** | **10,674,489,464.01** |
| 70741 | PUBLIC HEALTH SERVICES | 14,128,228,744.41 | 12,128,228,744.41 | 7,746,000.00 | 1,453,739,280.40 | 12.0% | 10,674,489,464.01 |
| **7076** | **HEALTH N.E.C.** | **12,959,374,651.00** | **14,959,374,651.00** | **-** | **6,127,547,178.96** | **41.0%** | **8,831,827,472.04** |
| 70761 | HEALTH N.E.C. | 12,959,374,651.00 | 14,959,374,651.00 | - | 6,127,547,178.96 | 41.0% | 8,831,827,472.04 |

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **708** | **RECREATION, CULTURE AND RELIGION** | **28,693,443,308.22** | **29,153,443,308.22** | **4,390,345,228.97** | **9,158,483,952.75** | **31.4%** | **19,994,959,355.47** |
| **7081** | **RECREATIONAL AND SPORTING SERVICES** | **7,632,000,000.00** | **7,632,000,000.00** | **-** | **2,523,214,000.00** | **33.1%** | **5,108,786,000.00** |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 7,632,000,000.00 | 7,632,000,000.00 | - | 2,523,214,000.00 | 33.1% | 5,108,786,000.00 |
| **7082** | **CULTURAL SERVICES** | **30,000,000.00** | **30,000,000.00** | **1,500,000.00** | **4,500,000.00** | **15.0%** | **25,500,000.00** |
| 70821 | CULTURAL SERVICES | 30,000,000.00 | 30,000,000.00 | 1,500,000.00 | 4,500,000.00 | 15.0% | 25,500,000.00 |
| **7083** | **BROADCASTING AND PUBLISHING SERVICES** | **1,136,696,476.57** | **1,596,696,476.57** | **215,120,385.73** | **1,090,964,891.99** | **68.3%** | **505,731,584.58** |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 1,136,696,476.57 | 1,596,696,476.57 | 215,120,385.73 | 1,090,964,891.99 | 68.3% | 505,731,584.58 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | **19,894,746,831.65** | **19,894,746,831.65** | **4,173,724,843.24** | **5,539,805,060.76** | **27.8%** | **14,354,941,770.89** |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 19,894,746,831.65 | 19,894,746,831.65 | 4,173,724,843.24 | 5,539,805,060.76 | 27.8% | 14,354,941,770.89 |
| **709** | **EDUCATION** | **71,019,715,587.34** | **72,738,128,808.67** | **4,992,033,917.09** | **21,888,118,267.70** | **30.1%** | **50,850,010,540.97** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **13,959,954,698.10** | **13,959,954,698.10** | **-** | **3,731,962,114.01** | **26.7%** | **10,227,992,584.09** |
| 70911 | PRE-PRIMARY EDUCATION | 288,013,000.01 | 288,013,000.01 | - | - | 0.0% | 288,013,000.01 |
| 70912 | PRIMARY EDUCATION | 13,671,941,698.09 | 13,671,941,698.09 | - | 3,731,962,114.01 | 27.3% | 9,939,979,584.08 |
| **7092** | **SECONDARY EDUCATION** | **4,644,693,845.57** | **6,363,107,066.90** | **1,457,227,488.44** | **4,617,538,921.12** | **72.6%** | **1,745,568,145.78** |
| 70922 | UPPER-SECONDARY EDUCATION | 4,644,693,845.57 | 6,363,107,066.90 | 1,457,227,488.44 | 4,617,538,921.12 | 72.6% | 1,745,568,145.78 |
| **7094** | **TERTIARY EDUCATION** | **20,121,716,121.26** | **20,121,716,121.26** | **3,361,433,295.40** | **9,147,188,135.73** | **45.5%** | **10,974,527,985.53** |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 6,970,481,666.87 | 6,970,481,666.87 | 573,174,290.48 | 2,998,948,329.04 | 43.0% | 3,971,533,337.83 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 13,151,234,454.39 | 13,151,234,454.39 | 2,788,259,004.92 | 6,148,239,806.69 | 46.8% | 7,002,994,647.70 |
| **7095** | **EDUCATION NOT DEFINABLE BY LEVEL** | **21,304,641,529.26** | **21,304,641,529.26** | **134,927,440.31** | **2,229,090,904.98** | **10.5%** | **19,075,550,624.28** |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 21,304,641,529.26 | 21,304,641,529.26 | 134,927,440.31 | 2,229,090,904.98 | 10.5% | 19,075,550,624.28 |
| **7097** | **R & D EDUCATION** | **75,154,168.00** | **75,154,168.00** | **16,621,549.64** | **51,189,378.92** | **68.1%** | **23,964,789.08** |
| 70971 | R & D EDUCATION | 75,154,168.00 | 75,154,168.00 | 16,621,549.64 | 51,189,378.92 | 68.1% | 23,964,789.08 |
| **7098** | **EDUCATION N.E.C.** | **10,913,555,225.15** | **10,913,555,225.15** | **21,824,143.30** | **2,111,148,812.94** | **19.3%** | **8,802,406,412.21** |
| 70981 | EDUCATION N.E.C | 10,913,555,225.15 | 10,913,555,225.15 | 21,824,143.30 | 2,111,148,812.94 | 19.3% | 8,802,406,412.21 |
| **710** | **SOCIAL PROTECTION** | **47,943,929,745.80** | **47,958,929,745.80** | **3,629,666,194.71** | **13,852,273,505.19** | **28.9%** | **34,106,656,240.61** |
| **7101** | **SICKNESS AND DISABILITY** | **2,784,315,508.00** | **2,784,315,508.00** | **909,905,169.32** | **1,620,134,046.29** | **58.2%** | **1,164,181,461.71** |
| 71011 | SICKNESS | 2,720,715,508.00 | 2,720,715,508.00 | 909,305,169.32 | 1,589,484,046.31 | 58.4% | 1,131,231,461.69 |
| 71012 | DISABILITY | 63,600,000.00 | 63,600,000.00 | 600,000.00 | 30,649,999.98 | 48.2% | 32,950,000.02 |
| **7102** | **OLD AGE** | **16,379,618,322.39** | **16,394,618,322.39** | **2,719,161,025.39** | **6,838,063,636.85** | **41.7%** | **9,556,554,685.54** |
| 71021 | OLD AGE | 16,379,618,322.39 | 16,394,618,322.39 | 2,719,161,025.39 | 6,838,063,636.85 | 41.7% | 9,556,554,685.54 |
| **7104** | **FAMILY AND CHILDREN** | **9,268,103,651.06** | **9,268,103,651.06** | **-** | **457,268,934.25** | **4.9%** | **8,810,834,716.81** |
| 71041 | FAMILY AND CHILDREN | 9,268,103,651.06 | 9,268,103,651.06 | - | 457,268,934.25 | 4.9% | 8,810,834,716.81 |
| **7105** | **UNEMPLOYMENT** | **991,342,264.35** | **991,342,264.35** | **-** | **100,986,887.80** | **10.2%** | **890,355,376.55** |
| 71051 | UNEMPLOYMENT | 991,342,264.35 | 991,342,264.35 | - | 100,986,887.80 | 10.2% | 890,355,376.55 |
| **7108** | **R & D SOCIAL PROTECTION** | **200,000,000.00** | **200,000,000.00** | **-** | **-** | **0.0%** | **200,000,000.00** |
| 71081 | R & D SOCIAL PROTECTION | 200,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| **7109** | **SOCIAL PROTECTION N.E.C.** | **18,320,550,000.00** | **18,320,550,000.00** | **600,000.00** | **4,835,820,000.00** | **26.4%** | **13,484,730,000.00** |
| 71091 | SOCIAL PROTECTION N.E.C. | 18,320,550,000.00 | 18,320,550,000.00 | 600,000.00 | 4,835,820,000.00 | 26.4% | 13,484,730,000.00 |

## Table 11: Personnel Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Personnel Expenditure*** | ***65,352,716,938.42*** | ***67,070,130,159.75*** | ***9,376,960,416.44*** | ***35,204,176,302.49*** | ***52.5%*** | ***31,865,953,857.26*** |
| **701** | **GENERAL PUBLIC SERVICES** | **6,697,294,060.79** | **6,697,294,060.79** | **729,565,244.06** | **3,489,702,689.61** | **52.1%** | **3,207,591,371.18** |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FIS** | **3,858,708,574.26** | **3,858,708,574.26** | **487,192,822.31** | **1,721,493,042.89** | **44.6%** | **2,137,215,531.37** |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 1,777,106,515.95 | 1,777,106,515.95 | 93,888,565.42 | 426,385,935.82 | 24.0% | 1,350,720,580.13 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 2,081,602,058.31 | 2,081,602,058.31 | 393,304,256.89 | 1,295,107,107.07 | 62.2% | 786,494,951.24 |
| **7013** | **GENERAL SERVICES** | **2,764,597,760.43** | **2,764,597,760.43** | **240,244,605.87** | **1,742,015,146.28** | **63.0%** | **1,022,582,614.15** |
| 70131 | GENERAL PERSONNEL SERVICES | 1,476,750,967.07 | 1,476,750,967.07 | 230,592,566.45 | 724,162,815.47 | 49.0% | 752,588,151.60 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 86,450,903.28 | 86,450,903.28 | 9,425,026.42 | 39,607,352.50 | 45.8% | 46,843,550.78 |
| 70133 | OTHER GENERAL SERVICES | 1,201,395,890.08 | 1,201,395,890.08 | 227,013.00 | 978,244,978.31 | 81.4% | 223,150,911.77 |
| **7016** | **GENERAL PUBLIC SERVICES N.E.C.** | **73,987,726.10** | **73,987,726.10** | **2,127,815.88** | **26,194,500.44** | **35.4%** | **47,793,225.66** |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 73,987,726.10 | 73,987,726.10 | 2,127,815.88 | 26,194,500.44 | 35.4% | 47,793,225.66 |
| **703** | **PUBLIC ORDER AND SAFETY** | **2,249,339,142.20** | **2,249,339,142.20** | **346,673,202.59** | **1,209,857,776.91** | **53.8%** | **1,039,481,365.29** |
| **7033** | **LAW COURTS** | **2,049,339,142.12** | **2,049,339,142.12** | **256,673,202.59** | **1,074,857,776.91** | **52.4%** | **974,481,365.21** |
| 70331 | LAW COURTS | 2,049,339,142.12 | 2,049,339,142.12 | 256,673,202.59 | 1,074,857,776.91 | 52.4% | 974,481,365.21 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | **200,000,000.08** | **200,000,000.08** | **90,000,000.00** | **135,000,000.00** | **67.5%** | **65,000,000.08** |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 200,000,000.08 | 200,000,000.08 | 90,000,000.00 | 135,000,000.00 | 67.5% | 65,000,000.08 |
| **704** | **ECONOMIC AFFAIRS** | **3,658,563,070.60** | **3,658,563,070.60** | **745,625,178.32** | **2,261,965,770.98** | **61.8%** | **1,396,597,299.62** |
| **7041** | **GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS** | **135,000,000.00** | **135,000,000.00** | **30,746,011.76** | **92,617,694.55** | **68.6%** | **42,382,305.45** |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 135,000,000.00 | 135,000,000.00 | 30,746,011.76 | 92,617,694.55 | 68.6% | 42,382,305.45 |
| **7042** | **AGRICULTURE, FORESTRY, FISHING, AND HUNTING** | **2,685,494,368.97** | **2,685,494,368.97** | **513,189,666.62** | **1,559,700,160.84** | **58.1%** | **1,125,794,208.13** |
| 70421 | AGRICULTURE | 2,655,894,413.52 | 2,655,894,413.52 | 513,189,666.62 | 1,544,383,171.84 | 58.1% | 1,111,511,241.68 |
| 70422 | FORESTRY | 29,599,955.45 | 29,599,955.45 | - | 15,316,989.00 | 51.7% | 14,282,966.45 |
| **7043** | **FUEL AND ENERGY** | **34,346,443.06** | **34,346,443.06** | **5,775,221.07** | **21,357,823.65** | **62.2%** | **12,988,619.41** |
| 70435 | ELECTRICITY | 34,346,443.06 | 34,346,443.06 | 5,775,221.07 | 21,357,823.65 | 62.2% | 12,988,619.41 |
| **7045** | **TRANSPORT** | **655,459,656.29** | **655,459,656.29** | **163,372,464.50** | **478,438,494.59** | **73.0%** | **177,021,161.70** |
| 70451 | ROAD TRANSPORT | 513,833,433.24 | 513,833,433.24 | 141,583,813.85 | 380,389,570.94 | 74.0% | 133,443,862.30 |
| 70454 | AIR TRANSPORT | 141,626,223.05 | 141,626,223.05 | 21,788,650.65 | 98,048,923.65 | 69.2% | 43,577,299.40 |
| **7047** | **OTHER INDUSTRIES** | **148,262,602.28** | **148,262,602.28** | **32,541,814.37** | **109,851,597.35** | **74.1%** | **38,411,004.93** |
| 70471 | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 97,475,650.61 | 97,475,650.61 | 20,649,890.62 | 70,211,834.85 | 72.0% | 27,263,815.76 |
| 70473 | TOURISM | 50,786,951.67 | 50,786,951.67 | 11,891,923.75 | 39,639,762.50 | 78.1% | 11,147,189.17 |
| **705** | **ENVIRONMENTAL PROTECTION** | **325,165,060.63** | **325,165,060.63** | **73,834,194.03** | **221,334,879.88** | **68.1%** | **103,830,180.75** |
| **7056** | **ENVIRONMENTAL PROTECTION N.E.C.** | **325,165,060.63** | **325,165,060.63** | **73,834,194.03** | **221,334,879.88** | **68.1%** | **103,830,180.75** |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 325,165,060.63 | 325,165,060.63 | 73,834,194.03 | 221,334,879.88 | 68.1% | 103,830,180.75 |
| **706** | **HOUSING AND COMMUNITY AMMENITIES** | **1,078,152,710.96** | **1,078,152,710.96** | **350,709,763.01** | **717,851,623.06** | **66.6%** | **360,301,087.90** |
| **7061** | **HOUSING DEVELOPMENT** | **221,507,308.48** | **221,507,308.48** | **49,951,845.56** | **149,901,895.49** | **67.7%** | **71,605,412.99** |
| 70611 | HOUSING DEVELOPMENT | 221,507,308.48 | 221,507,308.48 | 49,951,845.56 | 149,901,895.49 | 67.7% | 71,605,412.99 |
| **7062** | **COMMUNITY DEVELOPMENT** | **365,329,550.80** | **365,329,550.80** | **64,386,414.84** | **241,999,824.11** | **66.2%** | **123,329,726.69** |
| 70621 | COMMUNITY DEVELOPMENT | 365,329,550.80 | 365,329,550.80 | 64,386,414.84 | 241,999,824.11 | 66.2% | 123,329,726.69 |
| **7063** | **WATER SUPPLY** | **491,315,851.68** | **491,315,851.68** | **236,371,502.61** | **325,949,903.46** | **66.3%** | **165,365,948.22** |
| 70631 | WATER SUPPLY | 491,315,851.68 | 491,315,851.68 | 236,371,502.61 | 325,949,903.46 | 66.3% | 165,365,948.22 |

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **707** | **HEALTH** | **12,499,570,374.48** | **12,499,570,374.48** | **-** | **6,319,127,921.84** | **50.6%** | **6,180,442,452.64** |
| **7073** | **HOSPITAL SERVICES** | **872,901,874.48** | **872,901,874.48** | **-** | **391,535,634.88** | **44.9%** | **481,366,239.60** |
| 70731 | GENERAL HOSPITAL SERVICES | 872,901,874.48 | 872,901,874.48 | - | 391,535,634.88 | 44.9% | 481,366,239.60 |
| **7074** | **PUBLIC HEALTH SERVICES** | **2,906,667,125.00** | **906,667,125.00** | **-** | **101,337,408.00** | **11.2%** | **805,329,717.00** |
| 70741 | PUBLIC HEALTH SERVICES | 2,906,667,125.00 | 906,667,125.00 | - | 101,337,408.00 | 11.2% | 805,329,717.00 |
| **7076** | **HEALTH N.E.C.** | **8,720,001,375.00** | **10,720,001,375.00** | **-** | **5,826,254,878.96** | **54.3%** | **4,893,746,496.04** |
| 70761 | HEALTH N.E.C. | 8,720,001,375.00 | 10,720,001,375.00 | - | 5,826,254,878.96 | 54.3% | 4,893,746,496.04 |
| **708** | **RECREATION, CULTURE AND RELIGION** | **609,633,308.22** | **609,633,308.22** | **168,488,923.69** | **392,313,206.05** | **64.4%** | **217,320,102.17** |
| **7083** | **BROADCASTING AND PUBLISHING SERVICES** | **553,436,476.57** | **553,436,476.57** | **159,364,035.73** | **363,138,541.99** | **65.6%** | **190,297,934.58** |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 553,436,476.57 | 553,436,476.57 | 159,364,035.73 | 363,138,541.99 | 65.6% | 190,297,934.58 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | **56,196,831.65** | **56,196,831.65** | **9,124,887.96** | **29,174,664.06** | **51.9%** | **27,022,167.59** |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 56,196,831.65 | 56,196,831.65 | 9,124,887.96 | 29,174,664.06 | 51.9% | 27,022,167.59 |
| **709** | **EDUCATION** | **18,834,613,664.74** | **20,552,026,886.07** | **3,341,167,476.03** | **12,043,650,596.97** | **58.6%** | **8,508,376,289.10** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **3,316,693,328.58** | **3,316,693,328.58** | **-** | **1,477,307,558.92** | **44.5%** | **1,839,385,769.66** |
| 70912 | PRIMARY EDUCATION | 3,316,693,328.58 | 3,316,693,328.58 | - | 1,477,307,558.92 | 44.5% | 1,839,385,769.66 |
| **7092** | **SECONDARY EDUCATION** | **4,215,793,845.57** | **5,934,207,066.90** | **1,380,092,988.44** | **4,387,134,421.12** | **73.9%** | **1,547,072,645.78** |
| 70922 | UPPER-SECONDARY EDUCATION | 4,215,793,845.57 | 5,934,207,066.90 | 1,380,092,988.44 | 4,387,134,421.12 | 73.9% | 1,547,072,645.78 |
| **7094** | **TERTIARY EDUCATION** | **6,784,576,853.38** | **6,783,576,853.38** | **1,824,173,354.34** | **4,678,993,952.72** | **69.0%** | **2,104,582,900.66** |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 2,383,724,038.29 | 2,382,724,038.29 | 445,679,374.98 | 1,440,296,296.04 | 60.4% | 942,427,742.25 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 4,400,852,815.09 | 4,400,852,815.09 | 1,378,493,979.36 | 3,238,697,656.68 | 73.6% | 1,162,155,158.41 |
| **7095** | **EDUCATION NOT DEFINABLE BY LEVEL** | **1,371,770,909.06** | **1,371,770,909.06** | **110,542,440.31** | **463,727,928.35** | **33.8%** | **908,042,980.71** |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 1,371,770,909.06 | 1,371,770,909.06 | 110,542,440.31 | 463,727,928.35 | 33.8% | 908,042,980.71 |
| **7097** | **R & D EDUCATION** | **67,404,168.00** | **67,404,168.00** | **15,971,549.64** | **47,914,378.92** | **71.1%** | **19,489,789.08** |
| 70971 | R & D EDUCATION | 67,404,168.00 | 67,404,168.00 | 15,971,549.64 | 47,914,378.92 | 71.1% | 19,489,789.08 |
| **7098** | **EDUCATION N.E.C.** | **3,078,374,560.15** | **3,078,374,560.15** | **10,387,143.30** | **988,572,356.94** | **32.1%** | **2,089,802,203.21** |
| 70981 | EDUCATION N.E.C | 3,078,374,560.15 | 3,078,374,560.15 | 10,387,143.30 | 988,572,356.94 | 32.1% | 2,089,802,203.21 |
| **710** | **SOCIAL PROTECTION** | **19,400,385,545.80** | **19,400,385,545.80** | **3,620,896,434.71** | **8,548,371,837.19** | **44.1%** | **10,852,013,708.61** |
| **7101** | **SICKNESS AND DISABILITY** | **2,757,715,508.00** | **2,757,715,508.00** | **909,305,169.32** | **1,607,984,046.29** | **58.3%** | **1,149,731,461.71** |
| 71011 | SICKNESS | 2,720,715,508.00 | 2,720,715,508.00 | 909,305,169.32 | 1,589,484,046.31 | 58.4% | 1,131,231,461.69 |
| 71012 | DISABILITY | 37,000,000.00 | 37,000,000.00 | - | 18,499,999.98 | 50.0% | 18,500,000.02 |
| **7102** | **OLD AGE** | **16,341,568,322.39** | **16,341,568,322.39** | **2,711,591,265.39** | **6,818,454,356.85** | **41.7%** | **9,523,113,965.54** |
| 71021 | OLD AGE | 16,341,568,322.39 | 16,341,568,322.39 | 2,711,591,265.39 | 6,818,454,356.85 | 41.7% | 9,523,113,965.54 |
| **7104** | **FAMILY AND CHILDREN** | **150,959,451.06** | **150,959,451.06** | **-** | **70,946,546.25** | **47.0%** | **80,012,904.81** |
| 71041 | FAMILY AND CHILDREN | 150,959,451.06 | 150,959,451.06 | - | 70,946,546.25 | 47.0% | 80,012,904.81 |
| **7105** | **UNEMPLOYMENT** | **115,642,264.35** | **115,642,264.35** | **-** | **50,986,887.80** | **44.1%** | **64,655,376.55** |
| 71051 | UNEMPLOYMENT | 115,642,264.35 | 115,642,264.35 | - | 50,986,887.80 | 44.1% | 64,655,376.55 |
| **7109** | **SOCIAL PROTECTION N.E.C.** | **34,500,000.00** | **34,500,000.00** | **-** | **-** | **0.0%** | **34,500,000.00** |
| 71091 | SOCIAL PROTECTION N.E.C. | 34,500,000.00 | 34,500,000.00 | - | - | 0.0% | 34,500,000.00 |

## Table 12: Overhead Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Overhead Expenditure*** | ***88,598,707,803.10*** | ***100,833,594,235.95*** | ***9,837,023,055.90*** | ***30,725,792,894.34*** | ***30.5%*** | ***70,107,801,341.61*** |
| **701** | **GENERAL PUBLIC SERVICES** | **37,548,834,461.28** | **46,591,834,461.28** | **4,120,384,829.60** | **16,731,122,322.47** | **35.9%** | **29,860,712,138.81** |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL A** | **25,594,508,094.73** | **25,432,508,094.73** | **3,272,003,860.32** | **7,525,917,338.46** | **29.6%** | **17,906,590,756.27** |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 21,870,262,055.73 | 21,708,262,055.73 | 2,537,611,000.00 | 6,476,762,300.00 | 29.8% | 15,231,499,755.73 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 3,724,246,039.00 | 3,724,246,039.00 | 734,392,860.32 | 1,049,155,038.46 | 28.2% | 2,675,091,000.54 |
| **7013** | **GENERAL SERVICES** | **11,918,088,175.00** | **21,068,088,175.00** | **846,880,969.28** | **9,200,792,984.01** | **43.7%** | **11,867,295,190.99** |
| 70131 | GENERAL PERSONNEL SERVICES | 2,696,463,175.00 | 2,696,463,175.00 | 801,628,499.28 | 1,272,858,875.93 | 47.2% | 1,423,604,299.07 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 2,455,544,000.00 | 2,455,544,000.00 | 38,633,070.00 | 81,320,070.00 | 3.3% | 2,374,223,930.00 |
| 70133 | OTHER GENERAL SERVICES | 6,766,081,000.00 | 15,916,081,000.00 | 6,619,400.00 | 7,846,614,038.08 | 49.3% | 8,069,466,961.92 |
| **7016** | **GENERAL PUBLIC SERVICES N.E.C.** | **36,238,191.55** | **91,238,191.55** | **1,500,000.00** | **4,412,000.00** | **4.8%** | **86,826,191.55** |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 36,238,191.55 | 91,238,191.55 | 1,500,000.00 | 4,412,000.00 | 4.8% | 86,826,191.55 |
| **703** | **PUBLIC ORDER AND SAFETY** | **9,042,952,000.00** | **9,305,552,000.00** | **1,664,660,830.00** | **2,929,320,220.00** | **31.5%** | **6,376,231,780.00** |
| **7033** | **LAW COURTS** | **8,695,952,000.00** | **8,958,552,000.00** | **1,634,660,830.00** | **2,841,820,220.00** | **31.7%** | **6,116,731,780.00** |
| 70331 | LAW COURTS | 8,695,952,000.00 | 8,958,552,000.00 | 1,634,660,830.00 | 2,841,820,220.00 | 31.7% | 6,116,731,780.00 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | **347,000,000.00** | **347,000,000.00** | **30,000,000.00** | **87,500,000.00** | **25.2%** | **259,500,000.00** |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 347,000,000.00 | 347,000,000.00 | 30,000,000.00 | 87,500,000.00 | 25.2% | 259,500,000.00 |
| **704** | **ECONOMIC AFFAIRS** | **7,435,064,865.15** | **8,930,064,865.15** | **612,102,350.00** | **1,887,628,400.00** | **21.1%** | **7,042,436,465.15** |
| **7041** | **GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS** | **469,000,000.00** | **469,000,000.00** | **19,950,000.00** | **60,950,000.00** | **13.0%** | **408,050,000.00** |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 469,000,000.00 | 469,000,000.00 | 19,950,000.00 | 60,950,000.00 | 13.0% | 408,050,000.00 |
| **7042** | **AGRICULTURE, FORESTRY, FISHING, AND HUNTING** | **1,309,730,000.00** | **1,459,730,000.00** | **45,490,350.00** | **135,769,000.00** | **9.3%** | **1,323,961,000.00** |
| 70421 | AGRICULTURE | 1,308,330,000.00 | 1,458,330,000.00 | 45,490,350.00 | 134,569,000.00 | 9.2% | 1,323,761,000.00 |
| 70422 | FORESTRY | 1,400,000.00 | 1,400,000.00 | - | 1,200,000.00 | 85.7% | 200,000.00 |
| **7043** | **FUEL AND ENERGY** | **60,010,000.00** | **60,010,000.00** | **1,090,000.00** | **2,450,000.00** | **4.1%** | **57,560,000.00** |
| 70435 | ELECTRICITY | 60,010,000.00 | 60,010,000.00 | 1,090,000.00 | 2,450,000.00 | 4.1% | 57,560,000.00 |
| **7044** | **MINING, MANUFACTURING, AND CONSTRUCTION** | **948,000,000.00** | **948,000,000.00** | **40,000,000.00** | **40,000,000.00** | **4.2%** | **908,000,000.00** |
| 70441 | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS | 948,000,000.00 | 948,000,000.00 | 40,000,000.00 | 40,000,000.00 | 4.2% | 908,000,000.00 |
| **7045** | **TRANSPORT** | **964,000,000.00** | **979,000,000.00** | **31,230,000.00** | **303,550,000.00** | **31.0%** | **675,450,000.00** |
| 70451 | ROAD TRANSPORT | 564,000,000.00 | 564,000,000.00 | 21,930,000.00 | 74,400,000.00 | 13.2% | 489,600,000.00 |
| 70454 | AIR TRANSPORT | 400,000,000.00 | 415,000,000.00 | 9,300,000.00 | 229,150,000.00 | 55.2% | 185,850,000.00 |
| **7046** | **COMMUNICATION** | **1,079,900,000.00** | **2,409,900,000.00** | **469,792,000.00** | **1,312,629,400.00** | **54.5%** | **1,097,270,600.00** |
| 70461 | COMMUNICATION | 1,079,900,000.00 | 2,409,900,000.00 | 469,792,000.00 | 1,312,629,400.00 | 54.5% | 1,097,270,600.00 |
| **7047** | **OTHER INDUSTRIES** | **69,934,016.00** | **69,934,016.00** | **4,350,000.00** | **8,900,000.00** | **12.7%** | **61,034,016.00** |
| 70471 | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 17,134,016.00 | 17,134,016.00 | 1,500,000.00 | 3,700,000.00 | 21.6% | 13,434,016.00 |
| 70473 | TOURISM | 52,800,000.00 | 52,800,000.00 | 2,850,000.00 | 5,200,000.00 | 9.8% | 47,600,000.00 |
| **7049** | **ECONOMIC AFFAIRS N.E.C** | **2,534,490,849.15** | **2,534,490,849.15** | **200,000.00** | **23,380,000.00** | **0.9%** | **2,511,110,849.15** |
| 70491 | ECONOMIC AFFAIRS N.E.C. | 2,534,490,849.15 | 2,534,490,849.15 | 200,000.00 | 23,380,000.00 | 0.9% | 2,511,110,849.15 |
| **705** | **ENVIRONMENTAL PROTECTION** | **320,750,000.00** | **320,750,000.00** | **31,100,000.00** | **87,300,000.00** | **27.2%** | **233,450,000.00** |
| **7051** | **WASTE MANAGEMENT** | **5,750,000.00** | **5,750,000.00** | **600,000.00** | **1,800,000.00** | **31.3%** | **3,950,000.00** |
| 70511 | WASTE MANAGEMENT | 5,750,000.00 | 5,750,000.00 | 600,000.00 | 1,800,000.00 | 31.3% | 3,950,000.00 |
| **7056** | **ENVIRONMENTAL PROTECTION N.E.C.** | **315,000,000.00** | **315,000,000.00** | **30,500,000.00** | **85,500,000.00** | **27.1%** | **229,500,000.00** |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 315,000,000.00 | 315,000,000.00 | 30,500,000.00 | 85,500,000.00 | 27.1% | 229,500,000.00 |
| **706** | **HOUSING AND COMMUNITY AMMENITIES** | **3,516,222,965.00** | **4,458,009,397.85** | **484,684,196.40** | **1,698,839,718.17** | **38.1%** | **2,759,169,679.68** |
| **7061** | **HOUSING DEVELOPMENT** | **205,007,142.00** | **205,007,142.00** | **33,483,000.00** | **82,433,000.00** | **40.2%** | **122,574,142.00** |
| 70611 | HOUSING DEVELOPMENT | 205,007,142.00 | 205,007,142.00 | 33,483,000.00 | 82,433,000.00 | 40.2% | 122,574,142.00 |
| **7062** | **COMMUNITY DEVELOPMENT** | **1,233,200,000.00** | **2,174,986,432.85** | **223,651,167.00** | **1,161,116,688.77** | **53.4%** | **1,013,869,744.08** |
| 70621 | COMMUNITY DEVELOPMENT | 1,233,200,000.00 | 2,174,986,432.85 | 223,651,167.00 | 1,161,116,688.77 | 53.4% | 1,013,869,744.08 |
| **7063** | **WATER SUPPLY** | **2,078,015,823.00** | **2,078,015,823.00** | **227,550,029.40** | **455,290,029.40** | **21.9%** | **1,622,725,793.60** |
| 70631 | WATER SUPPLY | 2,078,015,823.00 | 2,078,015,823.00 | 227,550,029.40 | 455,290,029.40 | 21.9% | 1,622,725,793.60 |

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **707** | **HEALTH** | **4,383,946,672.58** | **4,383,946,672.58** | **81,867,984.00** | **473,954,252.00** | **10.8%** | **3,909,992,420.58** |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT** | **37,850,000.00** | **37,850,000.00** | **7,500,000.00** | **7,500,000.00** | **19.8%** | **30,350,000.00** |
| 70711 | PHARMACEUTICAL PRODUCTS | 37,850,000.00 | 37,850,000.00 | 7,500,000.00 | 7,500,000.00 | 19.8% | 30,350,000.00 |
| **7073** | **HOSPITAL SERVICES** | **597,739,639.17** | **597,739,639.17** | **66,621,984.00** | **228,965,952.00** | **38.3%** | **368,773,687.17** |
| 70731 | GENERAL HOSPITAL SERVICES | 597,739,639.17 | 597,739,639.17 | 66,621,984.00 | 228,965,952.00 | 38.3% | 368,773,687.17 |
| **7074** | **PUBLIC HEALTH SERVICES** | **2,633,940,207.41** | **2,633,940,207.41** | **7,746,000.00** | **21,196,000.00** | **0.8%** | **2,612,744,207.41** |
| 70741 | PUBLIC HEALTH SERVICES | 2,633,940,207.41 | 2,633,940,207.41 | 7,746,000.00 | 21,196,000.00 | 0.8% | 2,612,744,207.41 |
| **7076** | **HEALTH N.E.C.** | **1,114,416,826.00** | **1,114,416,826.00** | **-** | **216,292,300.00** | **19.4%** | **898,124,526.00** |
| 70761 | HEALTH N.E.C. | 1,114,416,826.00 | 1,114,416,826.00 | - | 216,292,300.00 | 19.4% | 898,124,526.00 |
| **708** | **RECREATION, CULTURE AND RELIGION** | **12,849,560,000.00** | **13,309,560,000.00** | **2,109,558,210.00** | **3,896,680,210.00** | **29.3%** | **9,412,879,790.00** |
| **7082** | **CULTURAL SERVICES** | **30,000,000.00** | **30,000,000.00** | **1,500,000.00** | **4,500,000.00** | **15.0%** | **25,500,000.00** |
| 70821 | CULTURAL SERVICES | 30,000,000.00 | 30,000,000.00 | 1,500,000.00 | 4,500,000.00 | 15.0% | 25,500,000.00 |
| **7083** | **BROADCASTING AND PUBLISHING SERVICES** | **583,110,000.00** | **1,043,110,000.00** | **55,706,350.00** | **727,776,350.00** | **69.8%** | **315,333,650.00** |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 583,110,000.00 | 1,043,110,000.00 | 55,706,350.00 | 727,776,350.00 | 69.8% | 315,333,650.00 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | **12,236,450,000.00** | **12,236,450,000.00** | **2,052,351,860.00** | **3,164,403,860.00** | **25.9%** | **9,072,046,140.00** |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 12,236,450,000.00 | 12,236,450,000.00 | 2,052,351,860.00 | 3,164,403,860.00 | 25.9% | 9,072,046,140.00 |
| **709** | **EDUCATION** | **11,343,851,839.09** | **11,352,351,839.09** | **724,094,895.90** | **2,823,326,103.70** | **24.9%** | **8,529,025,735.39** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **1,487,140,173.29** | **1,487,140,173.29** | **-** | **150,690,000.00** | **10.1%** | **1,336,450,173.29** |
| 70911 | PRE-PRIMARY EDUCATION | 123,434,142.86 | 123,434,142.86 | - | - | 0.0% | 123,434,142.86 |
| 70912 | PRIMARY EDUCATION | 1,363,706,030.43 | 1,363,706,030.43 | - | 150,690,000.00 | 11.1% | 1,213,016,030.43 |
| **7092** | **SECONDARY EDUCATION** | **428,300,000.00** | **428,300,000.00** | **77,077,500.00** | **230,252,500.00** | **53.8%** | **198,047,500.00** |
| 70922 | UPPER-SECONDARY EDUCATION | 428,300,000.00 | 428,300,000.00 | 77,077,500.00 | 230,252,500.00 | 53.8% | 198,047,500.00 |
| **7094** | **TERTIARY EDUCATION** | **1,497,331,000.80** | **1,505,831,000.80** | **610,770,395.90** | **1,267,900,147.70** | **84.2%** | **237,930,853.10** |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 487,137,600.00 | 495,637,600.00 | 126,724,915.50 | 360,179,685.01 | 72.7% | 135,457,914.99 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 1,010,193,400.80 | 1,010,193,400.80 | 484,045,480.40 | 907,720,462.69 | 89.9% | 102,472,938.11 |
| **7095** | **EDUCATION NOT DEFINABLE BY LEVEL** | **111,200,000.00** | **111,200,000.00** | **24,160,000.00** | **48,632,000.00** | **43.7%** | **62,568,000.00** |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 111,200,000.00 | 111,200,000.00 | 24,160,000.00 | 48,632,000.00 | 43.7% | 62,568,000.00 |
| **7097** | **R & D EDUCATION** | **7,700,000.00** | **7,700,000.00** | **650,000.00** | **3,275,000.00** | **42.5%** | **4,425,000.00** |
| 70971 | R & D EDUCATION | 7,700,000.00 | 7,700,000.00 | 650,000.00 | 3,275,000.00 | 42.5% | 4,425,000.00 |
| **7098** | **EDUCATION N.E.C.** | **7,812,180,665.00** | **7,812,180,665.00** | **11,437,000.00** | **1,122,576,456.00** | **14.4%** | **6,689,604,209.00** |
| 70981 | EDUCATION N.E.C | 7,812,180,665.00 | 7,812,180,665.00 | 11,437,000.00 | 1,122,576,456.00 | 14.4% | 6,689,604,209.00 |
| **710** | **SOCIAL PROTECTION** | **2,157,525,000.00** | **2,181,525,000.00** | **8,569,760.00** | **197,621,668.00** | **9.1%** | **1,983,903,332.00** |
| **7101** | **SICKNESS AND DISABILITY** | **23,600,000.00** | **23,600,000.00** | **600,000.00** | **10,470,000.00** | **44.4%** | **13,130,000.00** |
| 71012 | DISABILITY | 23,600,000.00 | 23,600,000.00 | 600,000.00 | 10,470,000.00 | 44.4% | 13,130,000.00 |
| **7102** | **OLD AGE** | **37,500,000.00** | **51,500,000.00** | **7,369,760.00** | **18,709,280.00** | **36.3%** | **32,790,720.00** |
| 71021 | OLD AGE | 37,500,000.00 | 51,500,000.00 | 7,369,760.00 | 18,709,280.00 | 36.3% | 32,790,720.00 |
| **7104** | **FAMILY AND CHILDREN** | **333,725,000.00** | **333,725,000.00** | **-** | **71,322,388.00** | **21.4%** | **262,402,612.00** |
| 71041 | FAMILY AND CHILDREN | 333,725,000.00 | 333,725,000.00 | - | 71,322,388.00 | 21.4% | 262,402,612.00 |
| **7105** | **UNEMPLOYMENT** | **750,000,000.00** | **750,000,000.00** | **-** | **43,500,000.00** | **5.8%** | **706,500,000.00** |
| 71051 | UNEMPLOYMENT | 750,000,000.00 | 750,000,000.00 | - | 43,500,000.00 | 5.8% | 706,500,000.00 |
| **7109** | **SOCIAL PROTECTION N.E.C.** | **1,012,700,000.00** | **1,022,700,000.00** | **600,000.00** | **53,620,000.00** | **5.2%** | **969,080,000.00** |
| 71091 | SOCIAL PROTECTION N.E.C. | 1,012,700,000.00 | 1,022,700,000.00 | 600,000.00 | 53,620,000.00 | 5.2% | 969,080,000.00 |

## Table 13: Capital Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Capital Expenditure*** | ***441,775,706,542.93*** | ***425,112,406,888.75*** | ***6,885,968,095.28*** | ***49,730,394,317.00*** | ***11.7%*** | ***375,382,012,571.75*** |
| **701** | **GENERAL PUBLIC SERVICES** | **34,210,673,948.35** | **33,622,673,948.35** | **-** | **1,667,122,265.25** | **5.0%** | **31,955,551,683.10** |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFI** | **16,125,377,792.43** | **15,772,377,792.43** | **-** | **1,233,321,015.25** | **7.8%** | **14,539,056,777.18** |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 11,952,207,924.72 | 11,599,207,924.72 | - | 1,047,655,294.00 | 9.0% | 10,551,552,630.72 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 4,173,169,867.71 | 4,173,169,867.71 | - | 185,665,721.25 | 4.4% | 3,987,504,146.46 |
| **7013** | **GENERAL SERVICES** | **17,507,193,655.92** | **17,507,193,655.92** | **-** | **376,951,250.00** | **2.2%** | **17,130,242,405.92** |
| 70131 | GENERAL PERSONNEL SERVICES | 3,707,193,655.92 | 3,707,193,655.92 | - | - | 0.0% | 3,707,193,655.92 |
| 70133 | OTHER GENERAL SERVICES | 13,800,000,000.00 | 13,800,000,000.00 | - | 376,951,250.00 | 2.7% | 13,423,048,750.00 |
| **7016** | **GENERAL PUBLIC SERVICES N.E.C.** | **578,102,500.00** | **343,102,500.00** | **-** | **56,850,000.00** | **16.6%** | **286,252,500.00** |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 578,102,500.00 | 343,102,500.00 | - | 56,850,000.00 | 16.6% | 286,252,500.00 |
| **703** | **PUBLIC ORDER AND SAFETY** | **35,744,116,716.16** | **30,741,516,716.16** | **4,773,730,000.00** | **11,918,574,298.00** | **38.8%** | **18,822,942,418.16** |
| **7032** | **FIRE PROTECTION SERVICES** | **1,242,719,623.11** | **1,242,719,623.11** | **-** | **-** | **0.0%** | **1,242,719,623.11** |
| 70321 | FIRE PROTECTION SERVICES | 1,242,719,623.11 | 1,242,719,623.11 | - | - | 0.0% | 1,242,719,623.11 |
| **7033** | **LAW COURTS** | **8,681,797,093.05** | **8,379,197,093.05** | **-** | **32,000,000.00** | **0.4%** | **8,347,197,093.05** |
| 70331 | LAW COURTS | 8,681,797,093.05 | 8,379,197,093.05 | - | 32,000,000.00 | 0.4% | 8,347,197,093.05 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | **25,819,600,000.00** | **21,119,600,000.00** | **4,773,730,000.00** | **11,886,574,298.00** | **56.3%** | **9,233,025,702.00** |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 25,819,600,000.00 | 21,119,600,000.00 | 4,773,730,000.00 | 11,886,574,298.00 | 56.3% | 9,233,025,702.00 |
| **704** | **ECONOMIC AFFAIRS** | **200,572,088,713.20** | **191,516,889,059.02** | **-** | **18,264,640,139.12** | **9.5%** | **173,252,248,919.90** |
| **7041** | **GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS** | **3,215,828,070.62** | **3,215,828,070.62** | **-** | **-** | **0.0%** | **3,215,828,070.62** |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 3,215,828,070.62 | 3,215,828,070.62 | - | - | 0.0% | 3,215,828,070.62 |
| **7042** | **AGRICULTURE, FORESTRY, FISHING, AND HUNTING** | **112,622,063,038.92** | **107,572,063,038.92** | **-** | **1,630,000,000.00** | **1.5%** | **105,942,063,038.92** |
| 70421 | AGRICULTURE | 112,622,063,038.92 | 107,572,063,038.92 | - | 1,630,000,000.00 | 1.5% | 105,942,063,038.92 |
| **7043** | **FUEL AND ENERGY** | **3,090,000,000.00** | **3,090,000,000.00** | **-** | **-** | **0.0%** | **3,090,000,000.00** |
| 70435 | ELECTRICITY | 3,090,000,000.00 | 3,090,000,000.00 | - | - | 0.0% | 3,090,000,000.00 |
| **7044** | **MINING, MANUFACTURING, AND CONSTRUCTION** | **2,450,000,000.00** | **2,450,000,000.00** | **-** | **-** | **0.0%** | **2,450,000,000.00** |
| 70441 | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS | 2,450,000,000.00 | 2,450,000,000.00 | - | - | 0.0% | 2,450,000,000.00 |
| **7045** | **TRANSPORT** | **45,647,705,968.75** | **45,647,705,968.75** | **-** | **16,634,640,139.12** | **36.4%** | **29,013,065,829.63** |
| 70451 | ROAD TRANSPORT | 45,097,500,000.00 | 45,097,500,000.00 | - | 16,634,640,139.12 | 36.9% | 28,462,859,860.88 |
| 70452 | WATER TRANSPORT | 550,205,968.75 | 550,205,968.75 | - | - | 0.0% | 550,205,968.75 |
| **7046** | **COMMUNICATION** | **2,180,000,000.00** | **850,000,000.00** | **-** | **-** | **0.0%** | **850,000,000.00** |
| 70461 | COMMUNICATION | 2,180,000,000.00 | 850,000,000.00 | - | - | 0.0% | 850,000,000.00 |
| **7048** | **R & D ECONOMIC AFFAIRS** | **16,755,000,000.00** | **16,755,000,000.00** | **-** | **-** | **0.0%** | **16,755,000,000.00** |
| 70481 | R & D GENERAL ECONOMIC, COMMERCIAL AND LABOUR AFFAIRS | 16,630,000,000.00 | 16,630,000,000.00 | - | - | 0.0% | 16,630,000,000.00 |
| 70482 | R & D AGRICULTURE, FORESTRY, FISHING AND HUNTING | 125,000,000.00 | 125,000,000.00 | - | - | 0.0% | 125,000,000.00 |
| **7049** | **ECONOMIC AFFAIRS N.E.C** | **14,611,491,634.91** | **11,936,291,980.73** | **-** | **-** | **0.0%** | **11,936,291,980.73** |
| 70491 | ECONOMIC AFFAIRS N.E.C. | 14,611,491,634.91 | 11,936,291,980.73 | - | - | 0.0% | 11,936,291,980.73 |
| **705** | **ENVIRONMENTAL PROTECTION** | **9,771,373,900.00** | **9,771,373,900.00** | **-** | **20,000,000.00** | **0.2%** | **9,751,373,900.00** |
| **7053** | **POLLUTION ABATEMENT** | **100,000,000.00** | **100,000,000.00** | **-** | **-** | **0.0%** | **100,000,000.00** |
| 70531 | POLLUTION ABATEMENT | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| **7054** | **PROTECTION OF BIODIVERSITYAND LANDSCAPE** | **870,000,000.00** | **870,000,000.00** | **-** | **20,000,000.00** | **2.3%** | **850,000,000.00** |
| 70541 | PROTECTION OF BIODIVERSITY AND LANDSCAPE | 870,000,000.00 | 870,000,000.00 | - | 20,000,000.00 | 2.3% | 850,000,000.00 |
| **7056** | **ENVIRONMENTAL PROTECTION N.E.C.** | **8,801,373,900.00** | **8,801,373,900.00** | **-** | **-** | **0.0%** | **8,801,373,900.00** |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 8,801,373,900.00 | 8,801,373,900.00 | - | - | 0.0% | 8,801,373,900.00 |

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **706** | **HOUSING AND COMMUNITY AMMENITIES** | **65,909,053,426.42** | **65,909,053,426.42** | **-** | **2,167,692,576.63** | **3.3%** | **63,741,360,849.79** |
| **7061** | **HOUSING DEVELOPMENT** | **11,593,543,365.03** | **11,593,543,365.03** | **-** | **780,061,506.40** | **6.7%** | **10,813,481,858.63** |
| 70611 | HOUSING DEVELOPMENT | 11,593,543,365.03 | 11,593,543,365.03 | - | 780,061,506.40 | 6.7% | 10,813,481,858.63 |
| **7062** | **COMMUNITY DEVELOPMENT** | **10,098,000,000.00** | **10,098,000,000.00** | **-** | **558,818,315.01** | **5.5%** | **9,539,181,684.99** |
| 70621 | COMMUNITY DEVELOPMENT | 10,098,000,000.00 | 10,098,000,000.00 | - | 558,818,315.01 | 5.5% | 9,539,181,684.99 |
| **7063** | **WATER SUPPLY** | **29,137,384,309.31** | **29,137,384,309.31** | **-** | **513,542,755.22** | **1.8%** | **28,623,841,554.09** |
| 70631 | WATER SUPPLY | 29,137,384,309.31 | 29,137,384,309.31 | - | 513,542,755.22 | 1.8% | 28,623,841,554.09 |
| **7065** | **R & D HOUSING AND COMMUNITY AMMENITIES** | **3,430,000,000.00** | **3,430,000,000.00** | **-** | **-** | **0.0%** | **3,430,000,000.00** |
| 70651 | R & D HOUSING AND COMMUNITY AMENITIES | 3,430,000,000.00 | 3,430,000,000.00 | - | - | 0.0% | 3,430,000,000.00 |
| **7066** | **HOUSING AND COMMUNITY AMENITIES N.E.C.** | **11,650,125,752.08** | **11,650,125,752.08** | **-** | **315,270,000.00** | **2.7%** | **11,334,855,752.08** |
| 70661 | HOUSING AND COMMUNITY AMENITIES N.E.C. | 11,650,125,752.08 | 11,650,125,752.08 | - | 315,270,000.00 | 2.7% | 11,334,855,752.08 |
| **707** | **HEALTH** | **28,215,130,555.29** | **28,215,130,555.29** | **-** | **5,150,972,621.59** | **18.3%** | **23,064,157,933.70** |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT** | **951,693,391.99** | **951,693,391.99** | **-** | **-** | **0.0%** | **951,693,391.99** |
| 70711 | PHARMACEUTICAL PRODUCTS | 951,693,391.99 | 951,693,391.99 | - | - | 0.0% | 951,693,391.99 |
| **7072** | **OUTPATIENT SERVICES** | **8,364,968,301.30** | **8,364,968,301.30** | **-** | **886,414,073.13** | **10.6%** | **7,478,554,228.17** |
| 70721 | GENERAL MEDICAL SERVICES | 8,364,968,301.30 | 8,364,968,301.30 | - | 886,414,073.13 | 10.6% | 7,478,554,228.17 |
| **7073** | **HOSPITAL SERVICES** | **7,214,891,000.00** | **7,214,891,000.00** | **-** | **2,848,352,676.06** | **39.5%** | **4,366,538,323.94** |
| 70731 | GENERAL HOSPITAL SERVICES | 6,804,338,000.00 | 6,804,338,000.00 | - | 2,848,352,676.06 | 41.9% | 3,955,985,323.94 |
| 70732 | SPECIALIZED HOSPITAL SERVICES | 210,553,000.00 | 210,553,000.00 | - | - | 0.0% | 210,553,000.00 |
| 70733 | MEDICAL AND MATERNITY CENTRE SERVICES | 200,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| **7074** | **PUBLIC HEALTH SERVICES** | **8,586,621,412.00** | **8,586,621,412.00** | **-** | **1,331,205,872.40** | **15.5%** | **7,255,415,539.60** |
| 70741 | PUBLIC HEALTH SERVICES | 8,586,621,412.00 | 8,586,621,412.00 | - | 1,331,205,872.40 | 15.5% | 7,255,415,539.60 |
| **7076** | **HEALTH N.E.C.** | **3,096,956,450.00** | **3,096,956,450.00** | **-** | **85,000,000.00** | **2.7%** | **3,011,956,450.00** |
| 70761 | HEALTH N.E.C. | 3,096,956,450.00 | 3,096,956,450.00 | - | 85,000,000.00 | 2.7% | 3,011,956,450.00 |
| **708** | **RECREATION, CULTURE AND RELIGION** | **15,162,000,000.00** | **15,162,000,000.00** | **2,112,238,095.28** | **4,812,689,536.70** | **31.7%** | **10,349,310,463.30** |
| **7081** | **RECREATIONAL AND SPORTING SERVICES** | **7,632,000,000.00** | **7,632,000,000.00** | **-** | **2,523,214,000.00** | **33.1%** | **5,108,786,000.00** |
| 70811 | RECREATIONAL AND SPORTING SERVICES | 7,632,000,000.00 | 7,632,000,000.00 | - | 2,523,214,000.00 | 33.1% | 5,108,786,000.00 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | **7,530,000,000.00** | **7,530,000,000.00** | **2,112,238,095.28** | **2,289,475,536.70** | **30.4%** | **5,240,524,463.30** |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 7,530,000,000.00 | 7,530,000,000.00 | 2,112,238,095.28 | 2,289,475,536.70 | 30.4% | 5,240,524,463.30 |
| **709** | **EDUCATION** | **37,307,000,083.51** | **37,299,500,083.51** | **-** | **5,173,702,879.71** | **13.9%** | **32,125,797,203.80** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **9,153,121,196.23** | **9,153,121,196.23** | **-** | **2,103,964,555.09** | **23.0%** | **7,049,156,641.14** |
| 70911 | PRE-PRIMARY EDUCATION | 164,578,857.15 | 164,578,857.15 | - | - | 0.0% | 164,578,857.15 |
| 70912 | PRIMARY EDUCATION | 8,988,542,339.08 | 8,988,542,339.08 | - | 2,103,964,555.09 | 23.4% | 6,884,577,783.99 |
| **7094** | **TERTIARY EDUCATION** | **8,332,458,267.08** | **8,324,958,267.08** | **-** | **1,353,257,347.99** | **16.3%** | **6,971,700,919.09** |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 4,097,770,028.58 | 4,090,270,028.58 | - | 1,197,232,347.99 | 29.3% | 2,893,037,680.59 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 4,234,688,238.50 | 4,234,688,238.50 | - | 156,025,000.00 | 3.7% | 4,078,663,238.50 |
| **7095** | **EDUCATION NOT DEFINABLE BY LEVEL** | **19,821,420,620.20** | **19,821,420,620.20** | **-** | **1,716,480,976.63** | **8.7%** | **18,104,939,643.57** |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 19,821,420,620.20 | 19,821,420,620.20 | - | 1,716,480,976.63 | 8.7% | 18,104,939,643.57 |
| **710** | **SOCIAL PROTECTION** | **14,884,269,200.00** | **12,874,269,200.00** | **-** | **555,000,000.00** | **4.3%** | **12,319,269,200.00** |
| **7104** | **FAMILY AND CHILDREN** | **4,600,919,200.00** | **4,600,919,200.00** | **-** | **315,000,000.00** | **6.8%** | **4,285,919,200.00** |
| 71041 | FAMILY AND CHILDREN | 4,600,919,200.00 | 4,600,919,200.00 | - | 315,000,000.00 | 6.8% | 4,285,919,200.00 |
| **7105** | **UNEMPLOYMENT** | **110,000,000.00** | **110,000,000.00** | **-** | **-** | **0.0%** | **110,000,000.00** |
| 71051 | UNEMPLOYMENT | 110,000,000.00 | 110,000,000.00 | - | - | 0.0% | 110,000,000.00 |
| **7108** | **R & D SOCIAL PROTECTION** | **200,000,000.00** | **200,000,000.00** | **-** | **-** | **0.0%** | **200,000,000.00** |
| 71081 | R & D SOCIAL PROTECTION | 200,000,000.00 | 200,000,000.00 | - | - | 0.0% | 200,000,000.00 |
| **7109** | **SOCIAL PROTECTION N.E.C.** | **9,973,350,000.00** | **7,963,350,000.00** | **-** | **240,000,000.00** | **3.0%** | **7,723,350,000.00** |
| 71091 | SOCIAL PROTECTION N.E.C. | 9,973,350,000.00 | 7,963,350,000.00 | - | 240,000,000.00 | 3.0% | 7,723,350,000.00 |

## Table 14: Other Expenditure by Functional Classification

**Kebbi State Government Budget Performance Report 2026 Q3 - Other Expenditure by Functional Classification**

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Other Expenditure*** | ***47,203,686,873.54*** | ***49,914,686,873.54*** | ***3,428,078,558.67*** | ***17,963,572,290.76*** | ***36.0%*** | ***31,951,114,582.78*** |
| **701** | **GENERAL PUBLIC SERVICES** | **27,547,674,095.54** | **27,997,674,095.54** | **2,093,549,013.51** | **11,079,530,603.44** | **39.6%** | **16,918,143,492.10** |
| **7011** | **EXECUTIVE AND LEGISLATIVE ORGANS, FINANCIAL AND FISCAL AFFAIRS, EXTE** | **6,082,076,361.50** | **6,082,076,361.50** | **257,400,000.00** | **1,502,033,790.00** | **24.7%** | **4,580,042,571.50** |
| 70111 | EXECUTIVE AND LEGISLATIVE ORGANS | 4,311,500,000.00 | 4,311,500,000.00 | 239,700,000.00 | 1,437,280,000.00 | 33.3% | 2,874,220,000.00 |
| 70112 | FINANCIAL AND FISCAL AFFAIRS | 1,770,576,361.50 | 1,770,576,361.50 | 17,700,000.00 | 64,753,790.00 | 3.7% | 1,705,822,571.50 |
| **7013** | **GENERAL SERVICES** | **8,387,946,000.00** | **8,837,946,000.00** | **30,063,000.00** | **5,159,404,125.00** | **58.4%** | **3,678,541,875.00** |
| 70131 | GENERAL PERSONNEL SERVICES | 62,200,000.00 | 62,200,000.00 | 30,000,000.00 | 30,300,000.00 | 48.7% | 31,900,000.00 |
| 70132 | OVERALL PLANNING AND STATISTICAL SERVICES | 44,096,000.00 | 44,096,000.00 | 48,000.00 | 72,000.00 | 0.2% | 44,024,000.00 |
| 70133 | OTHER GENERAL SERVICES | 8,281,650,000.00 | 8,731,650,000.00 | 15,000.00 | 5,129,032,125.00 | 58.7% | 3,602,617,875.00 |
| **7016** | **GENERAL PUBLIC SERVICES N.E.C.** | **2,340,000.00** | **2,340,000.00** | **-** | **88,000.00** | **3.8%** | **2,252,000.00** |
| 70161 | GENERAL PUBLIC SERVICES N.E.C. | 2,340,000.00 | 2,340,000.00 | - | 88,000.00 | 3.8% | 2,252,000.00 |
| **7017** | **PUBLIC DEBT TRANSACTIONS** | **13,066,311,734.04** | **13,066,311,734.04** | **1,805,756,013.51** | **4,417,443,888.44** | **33.8%** | **8,648,867,845.60** |
| 70171 | PUBLIC DEBT TRANSACTIONS | 13,066,311,734.04 | 13,066,311,734.04 | 1,805,756,013.51 | 4,417,443,888.44 | 33.8% | 8,648,867,845.60 |
| **7018** | **TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE** | **9,000,000.00** | **9,000,000.00** | **330,000.00** | **560,800.00** | **6.2%** | **8,439,200.00** |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 9,000,000.00 | 9,000,000.00 | 330,000.00 | 560,800.00 | 6.2% | 8,439,200.00 |
| **703** | **PUBLIC ORDER AND SAFETY** | **2,830,800,000.00** | **2,870,800,000.00** | **225,498,000.00** | **229,002,000.00** | **8.0%** | **2,641,798,000.00** |
| **7033** | **LAW COURTS** | **2,802,800,000.00** | **2,842,800,000.00** | **225,498,000.00** | **226,502,000.00** | **8.0%** | **2,616,298,000.00** |
| 70331 | LAW COURTS | 2,802,800,000.00 | 2,842,800,000.00 | 225,498,000.00 | 226,502,000.00 | 8.0% | 2,616,298,000.00 |
| **7036** | **PUBLIC ORDER AND SAFETY N.E.C.** | **28,000,000.00** | **28,000,000.00** | **-** | **2,500,000.00** | **8.9%** | **25,500,000.00** |
| 70361 | PUBLIC ORDER AND SAFETY N.E.C. | 28,000,000.00 | 28,000,000.00 | - | 2,500,000.00 | 8.9% | 25,500,000.00 |
| **704** | **ECONOMIC AFFAIRS** | **1,457,339,920.00** | **1,677,339,920.00** | **180,450,000.00** | **189,500,000.00** | **11.3%** | **1,487,839,920.00** |
| **7041** | **GENERAL ECONOMIC, COMMERCIAL, AND LABOUR AFFAIRS** | **302,000,000.00** | **302,000,000.00** | **500,000.00** | **1,500,000.00** | **0.5%** | **300,500,000.00** |
| 70411 | GENERAL ECONOMIC AND COMMERCIALAFFAIRS | 302,000,000.00 | 302,000,000.00 | 500,000.00 | 1,500,000.00 | 0.5% | 300,500,000.00 |
| **7042** | **AGRICULTURE, FORESTRY, FISHING, AND HUNTING** | **768,139,920.00** | **768,139,920.00** | **-** | **-** | **0.0%** | **768,139,920.00** |
| 70421 | AGRICULTURE | 768,039,920.00 | 768,039,920.00 | - | - | 0.0% | 768,039,920.00 |
| 70422 | FORESTRY | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| **7044** | **MINING, MANUFACTURING, AND CONSTRUCTION** | **10,000,000.00** | **10,000,000.00** | **-** | **-** | **0.0%** | **10,000,000.00** |
| 70441 | MINING OF MINERAL RESOURCES OTHER THAN MINERAL FUELS | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| **7045** | **TRANSPORT** | **312,000,000.00** | **532,000,000.00** | **179,950,000.00** | **188,000,000.00** | **35.3%** | **344,000,000.00** |
| 70451 | ROAD TRANSPORT | 310,000,000.00 | 310,000,000.00 | 1,000,000.00 | 8,000,000.00 | 2.6% | 302,000,000.00 |
| 70454 | AIR TRANSPORT | 2,000,000.00 | 222,000,000.00 | 178,950,000.00 | 180,000,000.00 | 81.1% | 42,000,000.00 |
| **7046** | **COMMUNICATION** | **100,000.00** | **100,000.00** | **-** | **-** | **0.0%** | **100,000.00** |
| 70461 | COMMUNICATION | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| **7047** | **OTHER INDUSTRIES** | **100,000.00** | **100,000.00** | **-** | **-** | **0.0%** | **100,000.00** |
| 70471 | DISTRIBUTIVE TRADE, STORAGE AND WAREHOUSING | 50,000.00 | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 70473 | TOURISM | 50,000.00 | 50,000.00 | - | - | 0.0% | 50,000.00 |
| **7049** | **ECONOMIC AFFAIRS N.E.C** | **65,000,000.00** | **65,000,000.00** | **-** | **-** | **0.0%** | **65,000,000.00** |
| 70491 | ECONOMIC AFFAIRS N.E.C. | 65,000,000.00 | 65,000,000.00 | - | - | 0.0% | 65,000,000.00 |
| **705** | **ENVIRONMENTAL PROTECTION** | **1,100,000.00** | **1,100,000.00** | **-** | **-** | **0.0%** | **1,100,000.00** |
| **7051** | **WASTE MANAGEMENT** | **100,000.00** | **100,000.00** | **-** | **-** | **0.0%** | **100,000.00** |
| 70511 | WASTE MANAGEMENT | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| **7056** | **ENVIRONMENTAL PROTECTION N.E.C.** | **1,000,000.00** | **1,000,000.00** | **-** | **-** | **0.0%** | **1,000,000.00** |
| 70561 | ENVIRONMENTAL PROTECTION N.E.C. | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **706** | **HOUSING AND COMMUNITY AMMENITIES** | **224,522,858.00** | **224,522,858.00** | **800,000.00** | **7,770,000.00** | **3.5%** | **216,752,858.00** |
| **7061** | **HOUSING DEVELOPMENT** | **1,442,858.00** | **1,442,858.00** | **-** | **500,000.00** | **34.7%** | **942,858.00** |
| 70611 | HOUSING DEVELOPMENT | 1,442,858.00 | 1,442,858.00 | - | 500,000.00 | 34.7% | 942,858.00 |
| **7062** | **COMMUNITY DEVELOPMENT** | **21,000,000.00** | **21,000,000.00** | **800,000.00** | **1,300,000.00** | **6.2%** | **19,700,000.00** |
| 70621 | COMMUNITY DEVELOPMENT | 21,000,000.00 | 21,000,000.00 | 800,000.00 | 1,300,000.00 | 6.2% | 19,700,000.00 |
| **7063** | **WATER SUPPLY** | **202,080,000.00** | **202,080,000.00** | **-** | **5,970,000.00** | **3.0%** | **196,110,000.00** |
| 70631 | WATER SUPPLY | 202,080,000.00 | 202,080,000.00 | - | 5,970,000.00 | 3.0% | 196,110,000.00 |
| **707** | **HEALTH** | **34,000,000.00** | **34,000,000.00** | **750,000.00** | **2,250,000.00** | **6.6%** | **31,750,000.00** |
| **7071** | **MEDICAL PRODUCTS, APPLIANCES, AND EQUIPMENT** | **2,000,000.00** | **2,000,000.00** | **-** | **-** | **0.0%** | **2,000,000.00** |
| 70711 | PHARMACEUTICAL PRODUCTS | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| **7073** | **HOSPITAL SERVICES** | **3,000,000.00** | **3,000,000.00** | **750,000.00** | **2,250,000.00** | **75.0%** | **750,000.00** |
| 70731 | GENERAL HOSPITAL SERVICES | 3,000,000.00 | 3,000,000.00 | 750,000.00 | 2,250,000.00 | 75.0% | 750,000.00 |
| **7074** | **PUBLIC HEALTH SERVICES** | **1,000,000.00** | **1,000,000.00** | **-** | **-** | **0.0%** | **1,000,000.00** |
| 70741 | PUBLIC HEALTH SERVICES | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| **7076** | **HEALTH N.E.C.** | **28,000,000.00** | **28,000,000.00** | **-** | **-** | **0.0%** | **28,000,000.00** |
| 70761 | HEALTH N.E.C. | 28,000,000.00 | 28,000,000.00 | - | - | 0.0% | 28,000,000.00 |
| **708** | **RECREATION, CULTURE AND RELIGION** | **72,250,000.00** | **72,250,000.00** | **60,000.00** | **56,801,000.00** | **78.6%** | **15,449,000.00** |
| **7083** | **BROADCASTING AND PUBLISHING SERVICES** | **150,000.00** | **150,000.00** | **50,000.00** | **50,000.00** | **33.3%** | **100,000.00** |
| 70831 | BROADCASTING AND PUBLISHING SERVICES | 150,000.00 | 150,000.00 | 50,000.00 | 50,000.00 | 33.3% | 100,000.00 |
| **7084** | **RELIGIOUS AND OTHER COMMUNITY SERVICES** | **72,100,000.00** | **72,100,000.00** | **10,000.00** | **56,751,000.00** | **78.7%** | **15,349,000.00** |
| 70841 | RELIGIOUS AND OTHER COMMUNITY SERVICES | 72,100,000.00 | 72,100,000.00 | 10,000.00 | 56,751,000.00 | 78.7% | 15,349,000.00 |
| **709** | **EDUCATION** | **3,534,250,000.00** | **3,534,250,000.00** | **926,771,545.16** | **1,847,438,687.32** | **52.3%** | **1,686,811,312.68** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **3,000,000.00** | **3,000,000.00** | **-** | **-** | **0.0%** | **3,000,000.00** |
| 70912 | PRIMARY EDUCATION | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| **7092** | **SECONDARY EDUCATION** | **600,000.00** | **600,000.00** | **57,000.00** | **152,000.00** | **25.3%** | **448,000.00** |
| 70922 | UPPER-SECONDARY EDUCATION | 600,000.00 | 600,000.00 | 57,000.00 | 152,000.00 | 25.3% | 448,000.00 |
| **7094** | **TERTIARY EDUCATION** | **3,507,350,000.00** | **3,507,350,000.00** | **926,489,545.16** | **1,847,036,687.32** | **52.7%** | **1,660,313,312.68** |
| 70941 | FIRST STAGE OF TERTIARY EDUCATION | 1,850,000.00 | 1,850,000.00 | 770,000.00 | 1,240,000.00 | 67.0% | 610,000.00 |
| 70942 | SECOND STAGE OF TERTIARY EDUCATION | 3,505,500,000.00 | 3,505,500,000.00 | 925,719,545.16 | 1,845,796,687.32 | 52.7% | 1,659,703,312.68 |
| **7095** | **EDUCATION NOT DEFINABLE BY LEVEL** | **250,000.00** | **250,000.00** | **225,000.00** | **250,000.00** | **100.0%** | **-** |
| 70951 | EDUCATION NOT DEFINABLE BY LEVEL | 250,000.00 | 250,000.00 | 225,000.00 | 250,000.00 | 100.0% | - |
| **7097** | **R & D EDUCATION** | **50,000.00** | **50,000.00** | **-** | **-** | **0.0%** | **50,000.00** |
| 70971 | R & D EDUCATION | 50,000.00 | 50,000.00 | - | - | 0.0% | 50,000.00 |
| **7098** | **EDUCATION N.E.C.** | **23,000,000.00** | **23,000,000.00** | **-** | **-** | **0.0%** | **23,000,000.00** |
| 70981 | EDUCATION N.E.C | 23,000,000.00 | 23,000,000.00 | - | - | 0.0% | 23,000,000.00 |
| **710** | **SOCIAL PROTECTION** | **11,501,750,000.00** | **13,502,750,000.00** | **200,000.00** | **4,551,280,000.00** | **33.7%** | **8,951,470,000.00** |
| **7101** | **SICKNESS AND DISABILITY** | **3,000,000.00** | **3,000,000.00** | **-** | **1,680,000.00** | **56.0%** | **1,320,000.00** |
| 71012 | DISABILITY | 3,000,000.00 | 3,000,000.00 | - | 1,680,000.00 | 56.0% | 1,320,000.00 |
| **7102** | **OLD AGE** | **550,000.00** | **1,550,000.00** | **200,000.00** | **900,000.00** | **58.1%** | **650,000.00** |
| 71021 | OLD AGE | 550,000.00 | 1,550,000.00 | 200,000.00 | 900,000.00 | 58.1% | 650,000.00 |
| **7104** | **FAMILY AND CHILDREN** | **4,182,500,000.00** | **4,182,500,000.00** | **-** | **-** | **0.0%** | **4,182,500,000.00** |
| 71041 | FAMILY AND CHILDREN | 4,182,500,000.00 | 4,182,500,000.00 | - | - | 0.0% | 4,182,500,000.00 |
| **7105** | **UNEMPLOYMENT** | **15,700,000.00** | **15,700,000.00** | **-** | **6,500,000.00** | **41.4%** | **9,200,000.00** |
| 71051 | UNEMPLOYMENT | 15,700,000.00 | 15,700,000.00 | - | 6,500,000.00 | 41.4% | 9,200,000.00 |
| **7109** | **SOCIAL PROTECTION N.E.C.** | **7,300,000,000.00** | **9,300,000,000.00** | **-** | **4,542,200,000.00** | **48.8%** | **4,757,800,000.00** |
| 71091 | SOCIAL PROTECTION N.E.C. | 7,300,000,000.00 | 9,300,000,000.00 | - | 4,542,200,000.00 | 48.8% | 4,757,800,000.00 |

# 2.F Expenditure by Programme Classification

## Table 15: Total Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***642,930,818,157.99*** | ***642,930,818,157.99*** | ***29,528,030,126.29*** | ***133,623,935,804.59*** | ***20.8%*** | ***509,306,882,353.40*** |
| **01** | **Agriculture** | **117,737,147,327.89** | **112,837,147,327.89** | **558,680,016.62** | **3,325,469,160.84** | **2.9%** | **109,511,678,167.05** |
| 0101 | Effective governance of the Agriculture Sector | 53,183,748,510.36 | 48,133,748,510.36 | 281,044,530.99 | 600,113,261.13 | 1.2% | 47,533,635,249.23 |
| 0102 | Development of the livestock value chain | 16,617,235,823.16 | 16,617,235,823.16 | 268,864,585.63 | 1,826,108,010.71 | 11.0% | 14,791,127,812.45 |
| 0103 | Enhancement of food production and productivity | 19,235,461,999.92 | 19,235,461,999.92 | 720,000.00 | 3,480,000.00 | 0.0% | 19,231,981,999.92 |
| 0104 | Reduction of post-harvest losses | 21,996,201,040.00 | 21,996,201,040.00 | - | - | 0.0% | 21,996,201,040.00 |
| 0105 | Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal) | 1,100,000,000.00 | 1,100,000,000.00 | - | - | 0.0% | 1,100,000,000.00 |
| 0106 | Promotion of forest resource conservation and preservation of biodiversity | 2,531,099,955.45 | 2,531,099,955.45 | - | 886,516,989.00 | 35.0% | 1,644,582,966.45 |
| 0107 | Promotion of enabling environment for increased agricultural development | 1,108,400,000.00 | 1,258,400,000.00 | 8,050,900.00 | 9,250,900.00 | 0.7% | 1,249,149,100.00 |
| 0110 | Agriculture Sector Expenditures Not Elsewhere Classified | 1,964,999,999.00 | 1,964,999,999.00 | - | - | 0.0% | 1,964,999,999.00 |
| **02** | **Societal Re-orientation** | **3,235,000,000.00** | **3,235,000,000.00** | **100,000.00** | **100,000.00** | **0.0%** | **3,234,900,000.00** |
| 0210 | Societal Re-orientation - General | 3,235,000,000.00 | 3,235,000,000.00 | 100,000.00 | 100,000.00 | 0.0% | 3,234,900,000.00 |
| **03** | **Poverty Alleviation** | **10,182,712,000.00** | **10,182,712,000.00** | **15,272,070.00** | **4,594,873,070.00** | **45.1%** | **5,587,838,930.00** |
| 0310 | Poverty Alleviation - General | 10,182,712,000.00 | 10,182,712,000.00 | 15,272,070.00 | 4,594,873,070.00 | 45.1% | 5,587,838,930.00 |
| **04** | **Health** | **48,945,370,596.35** | **48,952,870,596.35** | **1,235,821,255.30** | **14,244,895,449.62** | **29.1%** | **34,707,975,146.73** |
| 0401 | Effective governance of the health system | 15,640,157,200.48 | 15,640,157,200.48 | 6,486,000.00 | 6,552,746,221.84 | 41.9% | 9,087,410,978.64 |
| 0402 | Community engagement and participation in health | 167,282,700.00 | 167,282,700.00 | - | 85,000,000.00 | 50.8% | 82,282,700.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | 3,405,599,602.00 | 3,405,599,602.00 | - | 247,100.00 | 0.0% | 3,405,352,502.00 |
| 0404 | Provision of the right number and right skill mix of competent, motivated, and productive H | 1,598,652,486.00 | 1,606,152,486.00 | 243,868,101.98 | 709,016,607.88 | 44.1% | 897,135,878.12 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 18,365,058,261.30 | 18,365,058,261.30 | - | 4,589,292,001.47 | 25.0% | 13,775,766,259.83 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health co | 1,141,543,391.99 | 1,141,543,391.99 | 7,500,000.00 | 7,500,000.00 | 0.7% | 1,134,043,391.99 |
| 0407 | Evidence generation and utilisation | 519,235,250.00 | 519,235,250.00 | - | - | 0.0% | 519,235,250.00 |
| 0408 | Institution and maintenance of a responsive public health emergency preparedness system | 910,373,500.00 | 910,373,500.00 | - | - | 0.0% | 910,373,500.00 |
| 0409 | Provision of universal health coverage and financial risk protection for citizens | 4,786,143,065.41 | 4,786,143,065.41 | 910,595,169.32 | 1,593,444,046.31 | 33.3% | 3,192,699,019.10 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 2,411,325,139.17 | 2,411,325,139.17 | 67,371,984.00 | 707,649,472.12 | 29.3% | 1,703,675,667.05 |
| **05** | **Education** | **70,031,058,101.34** | **71,741,971,322.67** | **4,748,765,815.11** | **21,181,051,659.82** | **29.5%** | **50,560,919,662.85** |
| 0501 | Effective governance of the education system | 48,935,921,342.01 | 50,654,334,563.34 | 1,451,046,191.30 | 12,092,730,584.26 | 23.9% | 38,561,603,979.08 |
| 0502 | Increase in access, retention, and completion rate at all levels | 640,000,000.00 | 640,000,000.00 | - | - | 0.0% | 640,000,000.00 |
| 0503 | Equity and inclusiveness in the provision of educational services | 1,601,510,956.06 | 1,601,510,956.06 | 163,532,880.75 | 598,960,168.79 | 37.4% | 1,002,550,787.27 |
| 0504 | Improved quality of teaching and learning outcomes | 311,472,759.41 | 311,472,759.41 | - | - | 0.0% | 311,472,759.41 |
| 0505 | Adequate infrastructure at all levels | 6,476,970,639.17 | 6,476,970,639.17 | 16,621,549.64 | 1,298,248,388.44 | 20.0% | 5,178,722,250.73 |
| 0506 | Improved education information management system (EIMS) | 445,162,321.00 | 437,662,321.00 | - | 87,073,338.47 | 19.9% | 350,588,982.53 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 11,620,020,083.69 | 11,620,020,083.69 | 3,117,565,193.42 | 7,104,039,179.86 | 61.1% | 4,515,980,903.83 |
| **06** | **Housing and Urban Development** | **23,264,200,100.85** | **23,264,200,100.85** | **304,964,444.60** | **2,300,137,733.60** | **9.9%** | **20,964,062,367.25** |
| 0610 | Housing and Urban Development - General | 23,264,200,100.85 | 23,264,200,100.85 | 304,964,444.60 | 2,300,137,733.60 | 9.9% | 20,964,062,367.25 |
| **07** | **Gender** | **10,480,103,651.06** | **10,480,103,651.06** | **-** | **497,268,934.25** | **4.7%** | **9,982,834,716.81** |
| 0710 | Gender - General | 10,480,103,651.06 | 10,480,103,651.06 | - | 497,268,934.25 | 4.7% | 9,982,834,716.81 |
| **08** | **Youth** | **8,231,342,264.35** | **8,231,342,264.35** | **-** | **2,624,200,887.80** | **31.9%** | **5,607,141,376.55** |
| 0810 | Youth - General | 8,231,342,264.35 | 8,231,342,264.35 | - | 2,624,200,887.80 | 31.9% | 5,607,141,376.55 |
| **09** | **Environmental Improvement** | **1,051,850,000.00** | **1,051,850,000.00** | **31,100,000.00** | **87,300,000.00** | **8.3%** | **964,550,000.00** |
| 0910 | Environmental Improvement - General | 1,051,850,000.00 | 1,051,850,000.00 | 31,100,000.00 | 87,300,000.00 | 8.3% | 964,550,000.00 |
| **10** | **Water Resources and Rural Development** | **32,661,298,841.03** | **32,661,298,841.03** | **479,301,532.01** | **1,661,732,688.08** | **5.1%** | **30,999,566,152.95** |
| 1010 | Water Resources and Rural Deve - General | 32,661,298,841.03 | 32,661,298,841.03 | 479,301,532.01 | 1,661,732,688.08 | 5.1% | 30,999,566,152.95 |
| **11** | **Information Communication and Technology** | **6,870,057,590.02** | **6,870,057,590.02** | **684,912,385.73** | **2,406,779,291.99** | **35.0%** | **4,463,278,298.03** |
| 1110 | Information Communication and Technology - General | 6,870,057,590.02 | 6,870,057,590.02 | 684,912,385.73 | 2,406,779,291.99 | 35.0% | 4,463,278,298.03 |
| **12** | **Growing the Private Sector** | **739,187,070.61** | **739,187,070.61** | **73,245,902.38** | **228,879,529.40** | **31.0%** | **510,307,541.21** |
| 1210 | Growing the Private Sector - General | 739,187,070.61 | 739,187,070.61 | 73,245,902.38 | 228,879,529.40 | 31.0% | 510,307,541.21 |
| **13** | **Reform of Government and Governance** | **233,229,524,190.72** | **236,411,110,969.39** | **20,940,614,824.94** | **62,544,626,061.95** | **26.5%** | **173,866,484,907.44** |
| 1310 | Reform of Government and Governance - General | 233,229,524,190.72 | 236,411,110,969.39 | 20,940,614,824.94 | 62,544,626,061.95 | 26.5% | 173,866,484,907.44 |
| **14** | **Power** | **24,882,967,806.85** | **24,882,967,806.85** | **6,865,221.07** | **4,411,307,823.65** | **17.7%** | **20,471,659,983.20** |
| 1410 | Power - General | 24,882,967,806.85 | 24,882,967,806.85 | 6,865,221.07 | 4,411,307,823.65 | 17.7% | 20,471,659,983.20 |
| **17** | **Road** | **40,593,833,433.24** | **40,593,833,433.24** | **164,513,813.85** | **12,709,929,710.06** | **31.3%** | **27,883,903,723.18** |
| 1710 | Road - General | 40,593,833,433.24 | 40,593,833,433.24 | 164,513,813.85 | 12,709,929,710.06 | 31.3% | 27,883,903,723.18 |
| **18** | **Airways** | **1,558,626,223.05** | **1,558,626,223.05** | **210,038,650.65** | **564,048,923.65** | **36.2%** | **994,577,299.40** |
| 1810 | Airways - General | 1,558,626,223.05 | 1,558,626,223.05 | 210,038,650.65 | 564,048,923.65 | 36.2% | 994,577,299.40 |
| **20** | **CLIMATE CHANGE** | **9,236,538,960.63** | **9,236,538,960.63** | **73,834,194.03** | **241,334,879.88** | **2.6%** | **8,995,204,080.75** |
| 2010 | CLIMATE CHANGE - General | 9,236,538,960.63 | 9,236,538,960.63 | 73,834,194.03 | 241,334,879.88 | 2.6% | 8,995,204,080.75 |

## Table 16: Personnel Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Personnel Expenditure*** | ***65,352,716,938.42*** | ***67,070,130,159.75*** | ***9,376,960,416.44*** | ***35,204,176,302.49*** | ***52.5%*** | ***31,865,953,857.26*** |
| **01** | **Agriculture** | **2,685,494,368.97** | **2,685,494,368.97** | **513,189,666.62** | **1,559,700,160.84** | **58.1%** | **1,125,794,208.13** |
| 0101 | Effective governance of the Agriculture Sector | 1,062,998,510.36 | 1,062,998,510.36 | 249,459,080.99 | 515,539,161.13 | 48.5% | 547,459,349.23 |
| 0102 | Development of the livestock value chain | 1,592,895,903.16 | 1,592,895,903.16 | 263,730,585.63 | 1,028,844,010.71 | 64.6% | 564,051,892.45 |
| 0106 | Promotion of forest resource conservation and preservation of biodiversity | 29,599,955.45 | 29,599,955.45 | - | 15,316,989.00 | 51.7% | 14,282,966.45 |
| **04** | **Health** | **15,974,855,768.48** | **15,978,855,768.48** | **1,086,638,693.30** | **8,438,224,008.03** | **52.8%** | **7,540,631,760.45** |
| 0401 | Effective governance of the health system | 12,499,570,374.48 | 12,499,570,374.48 | - | 6,319,127,921.84 | 50.6% | 6,180,442,452.64 |
| 0404 | Provision of the right number and right skill mix of competent, motivated, and productive H | 754,569,886.00 | 758,569,886.00 | 177,333,523.98 | 529,612,039.88 | 69.8% | 228,957,846.12 |
| 0409 | Provision of universal health coverage and financial risk protection for citizens | 2,720,715,508.00 | 2,720,715,508.00 | 909,305,169.32 | 1,589,484,046.31 | 58.4% | 1,131,231,461.69 |
| **05** | **Education** | **18,080,043,778.74** | **19,793,457,000.07** | **3,163,833,952.05** | **11,514,038,557.09** | **58.2%** | **8,279,418,442.98** |
| 0501 | Effective governance of the education system | 10,495,171,687.30 | 12,213,584,908.63 | 1,362,474,691.30 | 6,768,614,096.54 | 55.4% | 5,444,970,812.09 |
| 0503 | Equity and inclusiveness in the provision of educational services | 1,487,460,956.06 | 1,487,460,956.06 | 138,547,880.75 | 548,128,168.79 | 36.8% | 939,332,787.27 |
| 0505 | Adequate infrastructure at all levels | 67,404,168.00 | 67,404,168.00 | 15,971,549.64 | 47,914,378.92 | 71.1% | 19,489,789.08 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 6,030,006,967.38 | 6,025,006,967.38 | 1,646,839,830.36 | 4,149,381,912.84 | 68.9% | 1,875,625,054.54 |
| **06** | **Housing and Urban Development** | **489,406,735.82** | **489,406,735.82** | **92,410,277.60** | **323,463,745.19** | **66.1%** | **165,942,990.63** |
| 0610 | Housing and Urban Development - General | 489,406,735.82 | 489,406,735.82 | 92,410,277.60 | 323,463,745.19 | 66.1% | 165,942,990.63 |
| **07** | **Gender** | **150,959,451.06** | **150,959,451.06** | **-** | **70,946,546.25** | **47.0%** | **80,012,904.81** |
| 0710 | Gender - General | 150,959,451.06 | 150,959,451.06 | - | 70,946,546.25 | 47.0% | 80,012,904.81 |
| **08** | **Youth** | **115,642,264.35** | **115,642,264.35** | **-** | **50,986,887.80** | **44.1%** | **64,655,376.55** |
| 0810 | Youth - General | 115,642,264.35 | 115,642,264.35 | - | 50,986,887.80 | 44.1% | 64,655,376.55 |
| **10** | **Water Resources and Rural Development** | **525,815,851.68** | **525,815,851.68** | **236,371,502.61** | **325,949,903.46** | **62.0%** | **199,865,948.22** |
| 1010 | Water Resources and Rural Deve - General | 525,815,851.68 | 525,815,851.68 | 236,371,502.61 | 325,949,903.46 | 62.0% | 199,865,948.22 |
| **11** | **Information Communication and Technology** | **553,436,476.57** | **553,436,476.57** | **159,364,035.73** | **363,138,541.99** | **65.6%** | **190,297,934.58** |
| 1110 | Information Communication and Technology - General | 553,436,476.57 | 553,436,476.57 | 159,364,035.73 | 363,138,541.99 | 65.6% | 190,297,934.58 |
| **12** | **Growing the Private Sector** | **252,475,650.61** | **252,475,650.61** | **51,395,902.38** | **162,829,529.40** | **64.5%** | **89,646,121.21** |
| 1210 | Growing the Private Sector - General | 252,475,650.61 | 252,475,650.61 | 51,395,902.38 | 162,829,529.40 | 64.5% | 89,646,121.21 |
| **13** | **Reform of Government and Governance** | **25,509,615,432.16** | **25,509,615,432.16** | **3,830,774,506.55** | **11,673,767,224.32** | **45.8%** | **13,835,848,207.84** |
| 1310 | Reform of Government and Governance - General | 25,509,615,432.16 | 25,509,615,432.16 | 3,830,774,506.55 | 11,673,767,224.32 | 45.8% | 13,835,848,207.84 |
| **14** | **Power** | **34,346,443.06** | **34,346,443.06** | **5,775,221.07** | **21,357,823.65** | **62.2%** | **12,988,619.41** |
| 1410 | Power - General | 34,346,443.06 | 34,346,443.06 | 5,775,221.07 | 21,357,823.65 | 62.2% | 12,988,619.41 |
| **17** | **Road** | **513,833,433.24** | **513,833,433.24** | **141,583,813.85** | **380,389,570.94** | **74.0%** | **133,443,862.30** |
| 1710 | Road - General | 513,833,433.24 | 513,833,433.24 | 141,583,813.85 | 380,389,570.94 | 74.0% | 133,443,862.30 |
| **18** | **Airways** | **141,626,223.05** | **141,626,223.05** | **21,788,650.65** | **98,048,923.65** | **69.2%** | **43,577,299.40** |
| 1810 | Airways - General | 141,626,223.05 | 141,626,223.05 | 21,788,650.65 | 98,048,923.65 | 69.2% | 43,577,299.40 |
| **20** | **CLIMATE CHANGE** | **325,165,060.63** | **325,165,060.63** | **73,834,194.03** | **221,334,879.88** | **68.1%** | **103,830,180.75** |
| 2010 | CLIMATE CHANGE - General | 325,165,060.63 | 325,165,060.63 | 73,834,194.03 | 221,334,879.88 | 68.1% | 103,830,180.75 |

## Table 17: Overhead Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Overhead Expenditure*** | ***88,598,707,803.10*** | ***100,833,594,235.95*** | ***9,837,023,055.90*** | ***30,725,792,894.34*** | ***30.5%*** | ***70,107,801,341.61*** |
| **01** | **Agriculture** | **1,306,550,000.00** | **1,456,550,000.00** | **45,490,350.00** | **135,769,000.00** | **9.3%** | **1,320,781,000.00** |
| 0101 | Effective governance of the Agriculture Sector | 220,750,000.00 | 220,750,000.00 | 31,585,450.00 | 84,574,100.00 | 38.3% | 136,175,900.00 |
| 0102 | Development of the livestock value chain | 466,600,000.00 | 466,600,000.00 | 5,134,000.00 | 37,264,000.00 | 8.0% | 429,336,000.00 |
| 0103 | Enhancement of food production and productivity | 9,400,000.00 | 9,400,000.00 | 720,000.00 | 3,480,000.00 | 37.0% | 5,920,000.00 |
| 0106 | Promotion of forest resource conservation and preservation of biodiversity | 1,400,000.00 | 1,400,000.00 | - | 1,200,000.00 | 85.7% | 200,000.00 |
| 0107 | Promotion of enabling environment for increased agricultural development | 608,400,000.00 | 758,400,000.00 | 8,050,900.00 | 9,250,900.00 | 1.2% | 749,149,100.00 |
| **02** | **Societal Re-orientation** | **70,000,000.00** | **70,000,000.00** | **100,000.00** | **100,000.00** | **0.1%** | **69,900,000.00** |
| 0210 | Societal Re-orientation - General | 70,000,000.00 | 70,000,000.00 | 100,000.00 | 100,000.00 | 0.1% | 69,900,000.00 |
| **03** | **Poverty Alleviation** | **427,116,000.00** | **437,116,000.00** | **15,224,070.00** | **52,601,070.00** | **12.0%** | **384,514,930.00** |
| 0310 | Poverty Alleviation - General | 427,116,000.00 | 437,116,000.00 | 15,224,070.00 | 52,601,070.00 | 12.0% | 384,514,930.00 |
| **04** | **Health** | **4,620,634,272.58** | **4,624,134,272.58** | **148,402,562.00** | **653,358,820.00** | **14.1%** | **3,970,775,452.58** |
| 0401 | Effective governance of the health system | 1,082,786,826.00 | 1,082,786,826.00 | 6,486,000.00 | 233,618,300.00 | 21.6% | 849,168,526.00 |
| 0402 | Community engagement and participation in health | 25,000,000.00 | 25,000,000.00 | - | - | 0.0% | 25,000,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | 510,000,000.00 | 510,000,000.00 | - | - | 0.0% | 510,000,000.00 |
| 0404 | Provision of the right number and right skill mix of competent, motivated, and productive H | 381,657,600.00 | 385,157,600.00 | 66,534,578.00 | 179,404,568.00 | 46.6% | 205,753,032.00 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health co | 37,850,000.00 | 37,850,000.00 | 7,500,000.00 | 7,500,000.00 | 19.8% | 30,350,000.00 |
| 0409 | Provision of universal health coverage and financial risk protection for citizens | 1,585,567,707.41 | 1,585,567,707.41 | 1,260,000.00 | 3,870,000.00 | 0.2% | 1,581,697,707.41 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 997,772,139.17 | 997,772,139.17 | 66,621,984.00 | 228,965,952.00 | 22.9% | 768,806,187.17 |
| **05** | **Education** | **11,109,764,239.09** | **11,114,764,239.09** | **658,160,317.90** | **2,645,871,535.70** | **23.8%** | **8,468,892,703.39** |
| 0501 | Effective governance of the education system | 9,604,186,695.43 | 9,604,186,695.43 | 88,514,500.00 | 1,503,518,956.00 | 15.7% | 8,100,667,739.43 |
| 0503 | Equity and inclusiveness in the provision of educational services | 113,800,000.00 | 113,800,000.00 | 24,760,000.00 | 50,582,000.00 | 44.4% | 63,218,000.00 |
| 0504 | Improved quality of teaching and learning outcomes | 123,434,142.86 | 123,434,142.86 | - | - | 0.0% | 123,434,142.86 |
| 0505 | Adequate infrastructure at all levels | 7,700,000.00 | 7,700,000.00 | 650,000.00 | 3,275,000.00 | 42.5% | 4,425,000.00 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 1,260,643,400.80 | 1,265,643,400.80 | 544,235,817.90 | 1,088,495,579.70 | 86.0% | 177,147,821.10 |
| **06** | **Housing and Urban Development** | **1,270,807,142.00** | **1,270,807,142.00** | **212,554,167.00** | **637,294,167.00** | **50.1%** | **633,512,975.00** |
| 0610 | Housing and Urban Development - General | 1,270,807,142.00 | 1,270,807,142.00 | 212,554,167.00 | 637,294,167.00 | 50.1% | 633,512,975.00 |
| **07** | **Gender** | **333,725,000.00** | **333,725,000.00** | **-** | **71,322,388.00** | **21.4%** | **262,402,612.00** |
| 0710 | Gender - General | 333,725,000.00 | 333,725,000.00 | - | 71,322,388.00 | 21.4% | 262,402,612.00 |
| **08** | **Youth** | **750,000,000.00** | **750,000,000.00** | **-** | **43,500,000.00** | **5.8%** | **706,500,000.00** |
| 0810 | Youth - General | 750,000,000.00 | 750,000,000.00 | - | 43,500,000.00 | 5.8% | 706,500,000.00 |
| **09** | **Environmental Improvement** | **320,750,000.00** | **320,750,000.00** | **31,100,000.00** | **87,300,000.00** | **27.2%** | **233,450,000.00** |
| 0910 | Environmental Improvement - General | 320,750,000.00 | 320,750,000.00 | 31,100,000.00 | 87,300,000.00 | 27.2% | 233,450,000.00 |
| **10** | **Water Resources and Rural Development** | **2,133,595,823.00** | **2,133,595,823.00** | **242,130,029.40** | **499,700,029.40** | **23.4%** | **1,633,895,793.60** |
| 1010 | Water Resources and Rural Deve - General | 2,133,595,823.00 | 2,133,595,823.00 | 242,130,029.40 | 499,700,029.40 | 23.4% | 1,633,895,793.60 |
| **11** | **Information Communication and Technology** | **2,295,787,264.73** | **3,978,787,264.73** | **525,498,350.00** | **2,043,590,750.00** | **51.4%** | **1,935,196,514.73** |
| 1110 | Information Communication and Technology - General | 2,295,787,264.73 | 3,978,787,264.73 | 525,498,350.00 | 2,043,590,750.00 | 51.4% | 1,935,196,514.73 |
| **12** | **Growing the Private Sector** | **484,661,420.00** | **484,661,420.00** | **21,350,000.00** | **64,550,000.00** | **13.3%** | **420,111,420.00** |
| 1210 | Growing the Private Sector - General | 484,661,420.00 | 484,661,420.00 | 21,350,000.00 | 64,550,000.00 | 13.3% | 420,111,420.00 |
| **13** | **Reform of Government and Governance** | **62,445,306,641.70** | **72,813,693,074.55** | **7,904,693,209.60** | **23,484,835,134.24** | **32.3%** | **49,328,857,940.31** |
| 1310 | Reform of Government and Governance - General | 62,445,306,641.70 | 72,813,693,074.55 | 7,904,693,209.60 | 23,484,835,134.24 | 32.3% | 49,328,857,940.31 |
| **14** | **Power** | **60,010,000.00** | **60,010,000.00** | **1,090,000.00** | **2,450,000.00** | **4.1%** | **57,560,000.00** |
| 1410 | Power - General | 60,010,000.00 | 60,010,000.00 | 1,090,000.00 | 2,450,000.00 | 4.1% | 57,560,000.00 |
| **17** | **Road** | **570,000,000.00** | **570,000,000.00** | **21,930,000.00** | **74,400,000.00** | **13.1%** | **495,600,000.00** |
| 1710 | Road - General | 570,000,000.00 | 570,000,000.00 | 21,930,000.00 | 74,400,000.00 | 13.1% | 495,600,000.00 |
| **18** | **Airways** | **400,000,000.00** | **415,000,000.00** | **9,300,000.00** | **229,150,000.00** | **55.2%** | **185,850,000.00** |
| 1810 | Airways - General | 400,000,000.00 | 415,000,000.00 | 9,300,000.00 | 229,150,000.00 | 55.2% | 185,850,000.00 |

# Table 18: Capital Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Capital Expenditure*** | ***441,775,706,542.93*** | ***425,112,406,888.75*** | ***6,885,968,095.28*** | ***49,730,394,317.00*** | ***11.7%*** | ***375,382,012,571.75*** |
| **01** | **Agriculture** | **113,177,063,038.92** | **108,127,063,038.92** | **-** | **1,630,000,000.00** | **1.5%** | **106,497,063,038.92** |
| 0101 | Effective governance of the Agriculture Sector | 51,890,000,000.00 | 46,840,000,000.00 | - | - | 0.0% | 46,840,000,000.00 |
| 0102 | Development of the livestock value chain | 14,400,000,000.00 | 14,400,000,000.00 | - | 760,000,000.00 | 5.3% | 13,640,000,000.00 |
| 0103 | Enhancement of food production and productivity | 19,225,861,999.92 | 19,225,861,999.92 | - | - | 0.0% | 19,225,861,999.92 |
| 0104 | Reduction of post-harvest losses | 21,996,201,040.00 | 21,996,201,040.00 | - | - | 0.0% | 21,996,201,040.00 |
| 0105 | Enhancement of fisheries resources development (aquaculture, marine, inland, artisanal) | 1,100,000,000.00 | 1,100,000,000.00 | - | - | 0.0% | 1,100,000,000.00 |
| 0106 | Promotion of forest resource conservation and preservation of biodiversity | 2,500,000,000.00 | 2,500,000,000.00 | - | 870,000,000.00 | 34.8% | 1,630,000,000.00 |
| 0107 | Promotion of enabling environment for increased agricultural development | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 0110 | Agriculture Sector Expenditures Not Elsewhere Classified | 1,964,999,999.00 | 1,964,999,999.00 | - | - | 0.0% | 1,964,999,999.00 |
| **02** | **Societal Re-orientation** | **2,865,000,000.00** | **2,865,000,000.00** | **-** | **-** | **0.0%** | **2,865,000,000.00** |
| 0210 | Societal Re-orientation - General | 2,865,000,000.00 | 2,865,000,000.00 | - | - | 0.0% | 2,865,000,000.00 |
| **03** | **Poverty Alleviation** | **3,005,500,000.00** | **995,500,000.00** | **-** | **-** | **0.0%** | **995,500,000.00** |
| 0310 | Poverty Alleviation - General | 3,005,500,000.00 | 995,500,000.00 | - | - | 0.0% | 995,500,000.00 |
| **04** | **Health** | **28,314,880,555.29** | **28,314,880,555.29** | **-** | **5,150,972,621.59** | **18.2%** | **23,163,907,933.70** |
| 0401 | Effective governance of the health system | 2,028,800,000.00 | 2,028,800,000.00 | - | - | 0.0% | 2,028,800,000.00 |
| 0402 | Community engagement and participation in health | 142,282,700.00 | 142,282,700.00 | - | 85,000,000.00 | 59.7% | 57,282,700.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | 2,895,599,602.00 | 2,895,599,602.00 | - | 247,100.00 | 0.0% | 2,895,352,502.00 |
| 0404 | Provision of the right number and right skill mix of competent, motivated, and productive H | 462,425,000.00 | 462,425,000.00 | - | - | 0.0% | 462,425,000.00 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 18,365,058,261.30 | 18,365,058,261.30 | - | 4,589,292,001.47 | 25.0% | 13,775,766,259.83 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health co | 1,101,693,391.99 | 1,101,693,391.99 | - | - | 0.0% | 1,101,693,391.99 |
| 0407 | Evidence generation and utilisation | 519,235,250.00 | 519,235,250.00 | - | - | 0.0% | 519,235,250.00 |
| 0408 | Institution and maintenance of a responsive public health emergency preparedness system | 910,373,500.00 | 910,373,500.00 | - | - | 0.0% | 910,373,500.00 |
| 0409 | Provision of universal health coverage and financial risk protection for citizens | 478,859,850.00 | 478,859,850.00 | - | - | 0.0% | 478,859,850.00 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 1,410,553,000.00 | 1,410,553,000.00 | - | 476,433,520.12 | 33.8% | 934,119,479.88 |
| **05** | **Education** | **37,307,000,083.51** | **37,299,500,083.51** | **-** | **5,173,702,879.71** | **13.9%** | **32,125,797,203.80** |
| 0501 | Effective governance of the education system | 28,809,962,959.28 | 28,809,962,959.28 | - | 3,820,445,531.72 | 13.3% | 24,989,517,427.56 |
| 0502 | Increase in access, retention, and completion rate at all levels | 640,000,000.00 | 640,000,000.00 | - | - | 0.0% | 640,000,000.00 |
| 0504 | Improved quality of teaching and learning outcomes | 188,038,616.55 | 188,038,616.55 | - | - | 0.0% | 188,038,616.55 |
| 0505 | Adequate infrastructure at all levels | 6,401,816,471.17 | 6,401,816,471.17 | - | 1,247,059,009.52 | 19.5% | 5,154,757,461.65 |
| 0506 | Improved education information management system (EIMS) | 445,162,321.00 | 437,662,321.00 | - | 87,073,338.47 | 19.9% | 350,588,982.53 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 822,019,715.51 | 822,019,715.51 | - | 19,125,000.00 | 2.3% | 802,894,715.51 |
| **06** | **Housing and Urban Development** | **21,491,543,365.03** | **21,491,543,365.03** | **-** | **1,338,879,821.41** | **6.2%** | **20,152,663,543.62** |
| 0610 | Housing and Urban Development - General | 21,491,543,365.03 | 21,491,543,365.03 | - | 1,338,879,821.41 | 6.2% | 20,152,663,543.62 |
| **07** | **Gender** | **5,812,919,200.00** | **5,812,919,200.00** | **-** | **355,000,000.00** | **6.1%** | **5,457,919,200.00** |
| 0710 | Gender - General | 5,812,919,200.00 | 5,812,919,200.00 | - | 355,000,000.00 | 6.1% | 5,457,919,200.00 |
| **08** | **Youth** | **7,350,000,000.00** | **7,350,000,000.00** | **-** | **2,523,214,000.00** | **34.3%** | **4,826,786,000.00** |
| 0810 | Youth - General | 7,350,000,000.00 | 7,350,000,000.00 | - | 2,523,214,000.00 | 34.3% | 4,826,786,000.00 |
| **09** | **Environmental Improvement** | **730,000,000.00** | **730,000,000.00** | **-** | **-** | **0.0%** | **730,000,000.00** |
| 0910 | Environmental Improvement - General | 730,000,000.00 | 730,000,000.00 | - | - | 0.0% | 730,000,000.00 |
| **10** | **Water Resources and Rural Development** | **29,589,707,166.35** | **29,589,707,166.35** | **-** | **828,812,755.22** | **2.8%** | **28,760,894,411.13** |
| 1010 | Water Resources and Rural Deve - General | 29,589,707,166.35 | 29,589,707,166.35 | - | 828,812,755.22 | 2.8% | 28,760,894,411.13 |
| **11** | **Information Communication and Technology** | **4,020,583,848.72** | **2,337,583,848.72** | **-** | **-** | **0.0%** | **2,337,583,848.72** |
| 1110 | Information Communication and Technology - General | 4,020,583,848.72 | 2,337,583,848.72 | - | - | 0.0% | 2,337,583,848.72 |
| **13** | **Reform of Government and Governance** | **114,696,524,021.32** | **107,018,724,367.14** | **6,885,968,095.28** | **16,018,322,099.95** | **15.0%** | **91,000,402,267.19** |
| 1310 | Reform of Government and Governance - General | 114,696,524,021.32 | 107,018,724,367.14 | 6,885,968,095.28 | 16,018,322,099.95 | 15.0% | 91,000,402,267.19 |
| **14** | **Power** | **24,788,611,363.79** | **24,788,611,363.79** | **-** | **4,387,500,000.00** | **17.7%** | **20,401,111,363.79** |
| 1410 | Power - General | 24,788,611,363.79 | 24,788,611,363.79 | - | 4,387,500,000.00 | 17.7% | 20,401,111,363.79 |
| **17** | **Road** | **39,200,000,000.00** | **39,200,000,000.00** | **-** | **12,247,140,139.12** | **31.2%** | **26,952,859,860.88** |
| 1710 | Road - General | 39,200,000,000.00 | 39,200,000,000.00 | - | 12,247,140,139.12 | 31.2% | 26,952,859,860.88 |
| **18** | **Airways** | **515,000,000.00** | **280,000,000.00** | **-** | **56,850,000.00** | **20.3%** | **223,150,000.00** |
| 1810 | Airways - General | 515,000,000.00 | 280,000,000.00 | - | 56,850,000.00 | 20.3% | 223,150,000.00 |
| **20** | **CLIMATE CHANGE** | **8,911,373,900.00** | **8,911,373,900.00** | **-** | **20,000,000.00** | **0.2%** | **8,891,373,900.00** |
| 2010 | CLIMATE CHANGE - General | 8,911,373,900.00 | 8,911,373,900.00 | - | 20,000,000.00 | 0.2% | 8,891,373,900.00 |

## Table 19: Other Expenditure by Programme Classification

**Kebbi State Government Budget Performance Report 2026 Q3 - Other Expenditure by Programme Classification**

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Other Expenditure*** | ***47,203,686,873.54*** | ***49,914,686,873.54*** | ***3,428,078,558.67*** | ***17,963,572,290.76*** | ***36.0%*** | ***31,951,114,582.78*** |
| **01** | **Agriculture** | **568,039,920.00** | **568,039,920.00** | **-** | **-** | **0.0%** | **568,039,920.00** |
| 0101 | Effective governance of the Agriculture Sector | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| 0102 | Development of the livestock value chain | 157,739,920.00 | 157,739,920.00 | - | - | 0.0% | 157,739,920.00 |
| 0103 | Enhancement of food production and productivity | 200,000.00 | 200,000.00 | - | - | 0.0% | 200,000.00 |
| 0106 | Promotion of forest resource conservation and preservation of biodiversity | 100,000.00 | 100,000.00 | - | - | 0.0% | 100,000.00 |
| 0107 | Promotion of enabling environment for increased agricultural development | 400,000,000.00 | 400,000,000.00 | - | - | 0.0% | 400,000,000.00 |
| **02** | **Societal Re-orientation** | **300,000,000.00** | **300,000,000.00** | **-** | **-** | **0.0%** | **300,000,000.00** |
| 0210 | Societal Re-orientation - General | 300,000,000.00 | 300,000,000.00 | - | - | 0.0% | 300,000,000.00 |
| **03** | **Poverty Alleviation** | **6,750,096,000.00** | **8,750,096,000.00** | **48,000.00** | **4,542,272,000.00** | **51.9%** | **4,207,824,000.00** |
| 0310 | Poverty Alleviation - General | 6,750,096,000.00 | 8,750,096,000.00 | 48,000.00 | 4,542,272,000.00 | 51.9% | 4,207,824,000.00 |
| **04** | **Health** | **35,000,000.00** | **35,000,000.00** | **780,000.00** | **2,340,000.00** | **6.7%** | **32,660,000.00** |
| 0401 | Effective governance of the health system | 29,000,000.00 | 29,000,000.00 | - | - | 0.0% | 29,000,000.00 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other h | 2,000,000.00 | 2,000,000.00 | - | - | 0.0% | 2,000,000.00 |
| 0409 | Provision of universal health coverage and financial risk protection for citizens | 1,000,000.00 | 1,000,000.00 | 30,000.00 | 90,000.00 | 9.0% | 910,000.00 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 3,000,000.00 | 3,000,000.00 | 750,000.00 | 2,250,000.00 | 75.0% | 750,000.00 |
| **05** | **Education** | **3,534,250,000.00** | **3,534,250,000.00** | **926,771,545.16** | **1,847,438,687.32** | **52.3%** | **1,686,811,312.68** |
| 0501 | Effective governance of the education system | 26,600,000.00 | 26,600,000.00 | 57,000.00 | 152,000.00 | 0.6% | 26,448,000.00 |
| 0503 | Equity and inclusiveness in the provision of educational services | 250,000.00 | 250,000.00 | 225,000.00 | 250,000.00 | 100.0% | - |
| 0505 | Adequate infrastructure at all levels | 50,000.00 | 50,000.00 | - | - | 0.0% | 50,000.00 |
| 0510 | Education Sector Expenditures Not Elsewhere Classified | 3,507,350,000.00 | 3,507,350,000.00 | 926,489,545.16 | 1,847,036,687.32 | 52.7% | 1,660,313,312.68 |
| **06** | **Housing and Urban Development** | **12,442,858.00** | **12,442,858.00** | **-** | **500,000.00** | **4.0%** | **11,942,858.00** |
| 0610 | Housing and Urban Development - General | 12,442,858.00 | 12,442,858.00 | - | 500,000.00 | 4.0% | 11,942,858.00 |
| **07** | **Gender** | **4,182,500,000.00** | **4,182,500,000.00** | **-** | **-** | **0.0%** | **4,182,500,000.00** |
| 0710 | Gender - General | 4,182,500,000.00 | 4,182,500,000.00 | - | - | 0.0% | 4,182,500,000.00 |
| **08** | **Youth** | **15,700,000.00** | **15,700,000.00** | **-** | **6,500,000.00** | **41.4%** | **9,200,000.00** |
| 0810 | Youth - General | 15,700,000.00 | 15,700,000.00 | - | 6,500,000.00 | 41.4% | 9,200,000.00 |
| **09** | **Environmental Improvement** | **1,100,000.00** | **1,100,000.00** | **-** | **-** | **0.0%** | **1,100,000.00** |
| 0910 | Environmental Improvement - General | 1,100,000.00 | 1,100,000.00 | - | - | 0.0% | 1,100,000.00 |
| **10** | **Water Resources and Rural Development** | **412,180,000.00** | **412,180,000.00** | **800,000.00** | **7,270,000.00** | **1.8%** | **404,910,000.00** |
| 1010 | Water Resources and Rural Deve - General | 412,180,000.00 | 412,180,000.00 | 800,000.00 | 7,270,000.00 | 1.8% | 404,910,000.00 |
| **11** | **Information Communication and Technology** | **250,000.00** | **250,000.00** | **50,000.00** | **50,000.00** | **20.0%** | **200,000.00** |
| 1110 | Information Communication and Technology - General | 250,000.00 | 250,000.00 | 50,000.00 | 50,000.00 | 20.0% | 200,000.00 |
| **12** | **Growing the Private Sector** | **2,050,000.00** | **2,050,000.00** | **500,000.00** | **1,500,000.00** | **73.2%** | **550,000.00** |
| 1210 | Growing the Private Sector - General | 2,050,000.00 | 2,050,000.00 | 500,000.00 | 1,500,000.00 | 73.2% | 550,000.00 |
| **13** | **Reform of Government and Governance** | **30,578,078,095.54** | **31,069,078,095.54** | **2,319,179,013.51** | **11,367,701,603.44** | **36.6%** | **19,701,376,492.10** |
| 1310 | Reform of Government and Governance - General | 30,578,078,095.54 | 31,069,078,095.54 | 2,319,179,013.51 | 11,367,701,603.44 | 36.6% | 19,701,376,492.10 |
| **17** | **Road** | **310,000,000.00** | **310,000,000.00** | **1,000,000.00** | **8,000,000.00** | **2.6%** | **302,000,000.00** |
| 1710 | Road - General | 310,000,000.00 | 310,000,000.00 | 1,000,000.00 | 8,000,000.00 | 2.6% | 302,000,000.00 |
| **18** | **Airways** | **502,000,000.00** | **722,000,000.00** | **178,950,000.00** | **180,000,000.00** | **24.9%** | **542,000,000.00** |
| 1810 | Airways - General | 502,000,000.00 | 722,000,000.00 | 178,950,000.00 | 180,000,000.00 | 24.9% | 542,000,000.00 |

# 3 Primary Healthcare Budget Performance

## 3.A Overview

The Primary Healthcare (PHC) sector occupies a central place in Kebbi State's social sector delivery framework, providing the foundational tier of healthcare services to communities across the State's 21 Local Government Areas. The Q3 2026 PHC budget performance, however, fell significantly short of expected levels, and this is a matter of priority concern that the State Government is committed to addressing.

Of the revised PHC budget of ₦10.39bn, only ₦7.78m was spent in Q3 2026 (almost entirely overhead) and ₦1.47bn has been spent year to date, or 14.2%. Personnel stands at 11.2% (₦101.34m of ₦906.67m) and overhead at 1.3% (₦41.30m of ₦3.10bn), while capital expenditure of ₦1.33bn (20.9%) makes up about 90% of the total. By agency, the Primary Health Care Development Agency (PHCDA) has spent ₦1.45bn (17.1% of its ₦8.47bn revised budget) and KECHEMA ₦3.96m (0.2% of ₦1.59bn). By programme, health infrastructure delivery (₦854.53m, 27.0%) and health sector expenditures not elsewhere classified (₦496.53m, 25.9%) account for most spending. The underperformance is partly attributable to the timing of fund releases, procurement lead times for medical consumables and equipment, and delays in the operationalisation of specific project contracts. The State acknowledges that this is an area requiring urgent remedial action, particularly in light of its commitments under the BHCPF and the World Bank HOPE-GOV project.

Despite the low absorption, the State Government has sustained its commitment to improving primary healthcare access. The PHC capital budget for 2026 includes the following projects, with year-to-date performance as shown in Table 24:

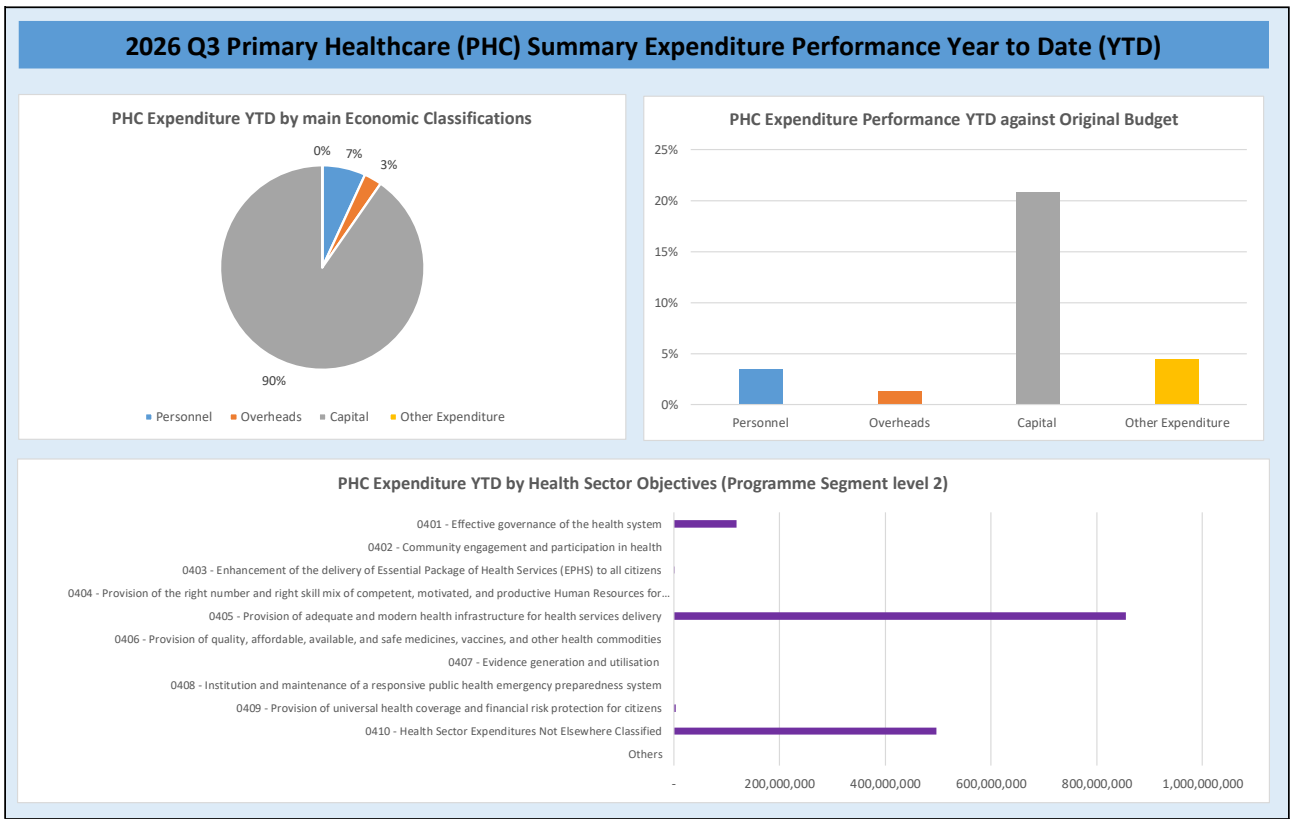
- Rehabilitation of Primary Health Centres in the State Under One Roof, with ₦376.43m of ₦850.00m spent (44.3%), and rehabilitation of PHCs with partners such as UNICEF and WHO, with ₦100.00m of ₦350.00m spent (28.6%).
- Upgrade and renovation of ward health facilities in all 21 Local Government Areas, with ₦40.69m spent in each (38.6% of the ₦105.52m allocation); the ₦1.06bn allocation for Birnin Kebbi LGA stands at 3.9%.
- Procurement of delivery beds and hospital beds (₦550.23m), delivery kits for maternal and neonatal mortality innovation (₦500.00m, of which ₦247,100 has been spent) and family planning commodities (₦350.00m), the last two being yet to commence.
- Rehabilitation and repairs of 40 cold chain equipment units (₦100.00m) and purchase of drugs for the bi-annual Maternal, Neonatal and Child Health Week (₦100.00m), neither of which had recorded expenditure by the end of Q3.

The BHCPF continues to play a pivotal role in expanding access to primary care services, particularly in rural and underserved communities. The State Government is committed to ensuring timely submission of documentation for BHCPF counterpart fund releases to maintain uninterrupted benefit delivery, and to accelerating PHC releases in the final quarter.

The Kebbi State Contributory Healthcare Management Agency (KECHEMA) reported zero revenue actuals in Q3 2026 and year to date against an estimate of ₦1.49bn, which is inconsistent with the agency's operational mandate, and the PHCDA likewise recorded no revenue against ₦806.40m. The State will

investigate these reporting gaps and ensure that actual revenue collections are properly captured and reported in subsequent quarters.

**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

**Kebbi State Government Budget Performance Report 2026 Q3 - Primary Healthcare Expenditure by Administrative Classification**

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***12,385,765,533.58*** | ***10,385,765,533.58*** | ***7,776,000.00*** | ***1,473,929,280.40*** | ***14.2%*** | ***8,911,836,253.18*** |
| **010000000000** | **Administration Sector** | **10,000,000.00** | **10,000,000.00** | **-** | **-** | **0.0%** | **10,000,000.00** |
| **011100000000** | **Governor's Office** | **10,000,000.00** | **10,000,000.00** | **-** | **-** | **0.0%** | **10,000,000.00** |
| 011103300100 | State Agency for Control of AIDS/HIV | 10,000,000.00 | 10,000,000.00 | - | - | 0.0% | 10,000,000.00 |
| **050000000000** | **Social Sector** | **12,375,765,533.58** | **10,375,765,533.58** | **7,776,000.00** | **1,473,929,280.40** | **14.2%** | **8,901,836,253.18** |
| **052100000000** | **Ministry of Health** | **12,375,765,533.58** | **10,375,765,533.58** | **7,776,000.00** | **1,473,929,280.40** | **14.2%** | **8,901,836,253.18** |
| 052100300100 | Primary Health Care Development Agency | 10,469,958,187.00 | 8,469,958,187.00 | 6,486,000.00 | 1,449,869,280.40 | 17.1% | 7,020,088,906.60 |
| 052102600100 | Sir-Yahaya Memorial Hospital | 99,184,888.17 | 99,184,888.17 | - | 20,100,000.00 | 20.3% | 79,084,888.17 |
| 052110200100 | General Hospitals | 220,054,751.00 | 220,054,751.00 | - | - | 0.0% | 220,054,751.00 |
| 052110800100 | Kebbi State Contributory Healthcare Management Agency (KECHEMA) | 1,586,567,707.41 | 1,586,567,707.41 | 1,290,000.00 | 3,960,000.00 | 0.2% | 1,582,607,707.41 |

## Table 21: Primary Healthcare Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***12,385,765,533.58*** | ***10,385,765,533.58*** | ***7,776,000.00*** | ***1,473,929,280.40*** | ***14.2%*** | ***8,911,836,253.18*** |
| **701** | **GENERAL PUBLIC SERVICES** | **1,000,000.00** | **1,000,000.00** | **30,000.00** | **90,000.00** | **9.0%** | **910,000.00** |
| **7018** | **TRANSFERS OFA GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVE** | **1,000,000.00** | **1,000,000.00** | **30,000.00** | **90,000.00** | **9.0%** | **910,000.00** |
| 70181 | TRANSFERS OF A GENERAL CHARACTER BETWEEN DIFFERENT LEVELS OF GOVERNMENT | 1,000,000.00 | 1,000,000.00 | 30,000.00 | 90,000.00 | 9.0% | 910,000.00 |
| **707** | **HEALTH** | **12,384,765,533.58** | **10,384,765,533.58** | **7,746,000.00** | **1,473,839,280.40** | **14.2%** | **8,910,926,253.18** |
| **7073** | **HOSPITAL SERVICES** | **319,239,639.17** | **319,239,639.17** | **-** | **20,100,000.00** | **6.3%** | **299,139,639.17** |
| 70731 | GENERAL HOSPITAL SERVICES | 319,239,639.17 | 319,239,639.17 | - | 20,100,000.00 | 6.3% | 299,139,639.17 |
| **7074** | **PUBLIC HEALTH SERVICES** | **11,558,130,894.41** | **9,558,130,894.41** | **7,746,000.00** | **1,453,739,280.40** | **15.2%** | **8,104,391,614.01** |
| 70741 | PUBLIC HEALTH SERVICES | 11,558,130,894.41 | 9,558,130,894.41 | 7,746,000.00 | 1,453,739,280.40 | 15.2% | 8,104,391,614.01 |
| **7076** | **HEALTH N.E.C.** | **507,395,000.00** | **507,395,000.00** | **-** | **-** | **0.0%** | **507,395,000.00** |
| 70761 | HEALTH N.E.C. | 507,395,000.00 | 507,395,000.00 | - | - | 0.0% | 507,395,000.00 |

## Table 22: Primary Healthcare Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***12,385,765,533.58*** | ***10,385,765,533.58*** | ***7,776,000.00*** | ***1,473,929,280.40*** | ***14.2%*** | ***8,911,836,253.18*** |
| **04** | **Health** | **12,385,765,533.58** | **10,385,765,533.58** | **7,776,000.00** | **1,473,929,280.40** | **14.2%** | **8,911,836,253.18** |
| 0401 | Effective governance of the health system | 3,021,007,125.00 | 1,021,007,125.00 | 6,486,000.00 | 118,663,408.00 | 11.6% | 902,343,717.00 |
| 0402 | Community engagement and participation in health | 25,000,000.00 | 25,000,000.00 | - | - | 0.0% | 25,000,000.00 |
| 0403 | Enhancement of the delivery of Essential Package of Health Services (EPHS) to all citizens | 2,010,231,602.00 | 2,010,231,602.00 | - | 247,100.00 | 0.0% | 2,009,984,502.00 |
| 0404 | Provision of the right number and right skill mix of competent, motivated, and productive H | 507,395,000.00 | 507,395,000.00 | - | - | 0.0% | 507,395,000.00 |
| 0405 | Provision of adequate and modern health infrastructure for health services delivery | 3,165,491,960.00 | 3,165,491,960.00 | - | 854,525,252.28 | 27.0% | 2,310,966,707.72 |
| 0406 | Provision of quality, affordable, available, and safe medicines, vaccines, and other health co | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 |
| 0407 | Evidence generation and utilisation | 50,800,000.00 | 50,800,000.00 | - | - | 0.0% | 50,800,000.00 |
| 0409 | Provision of universal health coverage and financial risk protection for citizens | 1,586,567,707.41 | 1,586,567,707.41 | 1,290,000.00 | 3,960,000.00 | 0.2% | 1,582,607,707.41 |
| 0410 | Health Sector Expenditures Not Elsewhere Classified | 1,919,272,139.17 | 1,919,272,139.17 | - | 496,533,520.12 | 25.9% | 1,422,738,619.05 |

## Table 23: Primary Healthcare Expenditure by Economic Classification

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

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | **Total Expenditure** | **12,385,765,533.58** | **10,385,765,533.58** | **7,776,000.00** | **1,473,929,280.40** | **14.2%** | **8,911,836,253.18** |
| ***2*** | ***EXPENDITURES*** | ***12,385,765,533.58*** | ***10,385,765,533.58*** | ***7,776,000.00*** | ***1,473,929,280.40*** | ***14.2%*** | ***8,911,836,253.18*** |
| ***21*** | ***PERSONNEL COST*** | ***2,906,667,125.00*** | ***906,667,125.00*** | ***-*** | ***101,337,408.00*** | ***11.2%*** | ***805,329,717.00*** |
| **2101** | **SALARY** | ***2,906,667,125.00*** | ***906,667,125.00*** | ***-*** | ***101,337,408.00*** | ***11.2%*** | ***805,329,717.00*** |
| **210101** | **SALARIES AND WAGES** | **2,906,667,125.00** | **906,667,125.00** | **-** | **101,337,408.00** | **11.2%** | **805,329,717.00** |
| 21010101 | SALARY | 2,906,667,125.00 | 906,667,125.00 | - | 101,337,408.00 | 11.2% | 805,329,717.00 |
| ***22*** | ***OTHER RECURRENT COSTS*** | ***3,100,149,846.58*** | ***3,100,149,846.58*** | ***7,776,000.00*** | ***41,386,000.00*** | ***1.3%*** | ***3,058,763,846.58*** |
| **2202** | **OVERHEAD COST** | ***3,098,149,846.58*** | ***3,098,149,846.58*** | ***7,746,000.00*** | ***41,296,000.00*** | ***1.3%*** | ***3,056,853,846.58*** |
| **220201** | **TRAVEL & TRANSPORT - GENERAL** | **184,686,937.00** | **184,686,937.00** | **1,485,000.00** | **5,216,500.00** | **2.8%** | **179,470,437.00** |
| 22020101 | LOCAL TRAVEL & TRANSPORT: TRAINING | 14,000,000.00 | 14,000,000.00 | 300,000.00 | 900,000.00 | 6.4% | 13,100,000.00 |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 170,686,937.00 | 170,686,937.00 | 1,185,000.00 | 4,316,500.00 | 2.5% | 166,370,437.00 |
| **220202** | **UTILITIES - GENERAL** | **45,775,800.00** | **45,775,800.00** | **625,000.00** | **3,355,000.00** | **7.3%** | **42,420,800.00** |
| 22020201 | ELECTRICITY CHARGES | 45,775,800.00 | 45,775,800.00 | 625,000.00 | 3,355,000.00 | 7.3% | 42,420,800.00 |
| **220203** | **MATERIALS & SUPPLIES - GENERAL** | **119,836,795.00** | **119,836,795.00** | **2,207,750.00** | **13,718,750.00** | **11.4%** | **106,118,045.00** |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 24,964,457.00 | 24,964,457.00 | 1,150,000.00 | 5,098,000.00 | 20.4% | 19,866,457.00 |
| 22020305 | PRINTING OF NON SECURITY DOCUMENTS | 3,500,000.00 | 3,500,000.00 | 1,057,750.00 | 2,620,750.00 | 74.9% | 879,250.00 |
| 22020306 | PRINTING OF SECURITY DOCUMENTS | 4,000,000.00 | 4,000,000.00 | - | 950,000.00 | 23.8% | 3,050,000.00 |
| 22020307 | DRUGS/LABORATORY/MEDICAL SUPPLIES | 83,872,338.00 | 83,872,338.00 | - | 4,200,000.00 | 5.0% | 79,672,338.00 |
| 22020309 | UNIFORMS & OTHER CLOTHING | 3,500,000.00 | 3,500,000.00 | - | 850,000.00 | 24.3% | 2,650,000.00 |
| **220204** | **MAINTENANCE SERVICES - GENERAL** | **97,642,553.00** | **97,642,553.00** | **1,926,250.00** | **8,684,750.00** | **8.9%** | **88,957,803.00** |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 36,226,960.00 | 36,226,960.00 | 992,500.00 | 3,313,500.00 | 9.1% | 32,913,460.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 7,440,000.00 | 7,440,000.00 | 592,750.00 | 2,120,750.00 | 28.5% | 5,319,250.00 |
| 22020403 | MAINTENANCE OF OFFICE BUILDING / RESIDENTIAL QTRS | 19,401,203.00 | 19,401,203.00 | - | 900,000.00 | 4.6% | 18,501,203.00 |
| 22020404 | MAINTENANCE OF OFFICE / IT EQUIPMENTS | 4,500,000.00 | 4,500,000.00 | 30,000.00 | 90,000.00 | 2.0% | 4,410,000.00 |
| 22020405 | MAINTENANCE OF PLANTS/GENERATORS | 30,074,390.00 | 30,074,390.00 | 311,000.00 | 2,260,500.00 | 7.5% | 27,813,890.00 |
| **220205** | **TRAINING - GENERAL** | **43,500,000.00** | **43,500,000.00** | **-** | **1,230,000.00** | **2.8%** | **42,270,000.00** |
| 22020501 | LOCAL TRAINING | 43,500,000.00 | 43,500,000.00 | - | 1,230,000.00 | 2.8% | 42,270,000.00 |
| **220207** | **CONSULTING & PROFESSIONAL SERVICES - GENERAL** | **26,900,000.00** | **26,900,000.00** | **-** | **349,250.00** | **1.3%** | **26,550,750.00** |
| 22020701 | FINANCIAL CONSULTING | 16,400,000.00 | 16,400,000.00 | - | - | 0.0% | 16,400,000.00 |
| 22020702 | INFORMATION TECHNOLOGY CONSULTING | 8,000,000.00 | 8,000,000.00 | - | - | 0.0% | 8,000,000.00 |
| 22020708 | MEDICAL CONSULTING | 2,500,000.00 | 2,500,000.00 | - | 349,250.00 | 14.0% | 2,150,750.00 |
| **220208** | **FUEL & LUBRICANTS - GENERAL** | **21,024,888.17** | **21,024,888.17** | **688,000.00** | **2,110,500.00** | **10.0%** | **18,914,388.17** |
| 22020803 | PLANT / GENERATOR FUEL COST | 21,024,888.17 | 21,024,888.17 | 688,000.00 | 2,110,500.00 | 10.0% | 18,914,388.17 |
| **220209** | **FINANCIAL CHARGES - GENERAL** | **1,502,067,707.41** | **1,502,067,707.41** | **-** | **-** | **0.0%** | **1,502,067,707.41** |
| 22020902 | INSURANCE PREMIUM | 1,502,067,707.41 | 1,502,067,707.41 | - | - | 0.0% | 1,502,067,707.41 |
| **220210** | **MISCELLANEOUS EXPENSES GENERAL** | **1,056,715,166.00** | **1,056,715,166.00** | **814,000.00** | **6,631,250.00** | **0.6%** | **1,050,083,916.00** |
| 22021001 | REFRESHMENT & MEALS | 30,471,333.00 | 30,471,333.00 | 341,750.00 | 2,346,250.00 | 7.7% | 28,125,083.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 7,600,000.00 | 7,600,000.00 | 352,250.00 | 1,690,000.00 | 22.2% | 5,910,000.00 |
| 22021003 | PUBLICITY & ADVERTISEMENTS | 3,000,000.00 | 3,000,000.00 | 30,000.00 | 90,000.00 | 3.0% | 2,910,000.00 |
| 22021004 | MEDICAL EXPENSES-LOCAL | 3,500,000.00 | 3,500,000.00 | - | 650,000.00 | 18.6% | 2,850,000.00 |
| 22021006 | POSTAGES & COURIER SERVICES | 2,000,000.00 | 2,000,000.00 | 30,000.00 | 90,000.00 | 4.5% | 1,910,000.00 |
| 22021007 | WELFARE PACKAGES | 73,111,333.00 | 73,111,333.00 | - | 935,000.00 | 1.3% | 72,176,333.00 |
| 22021024 | COMMITTEE & COMMISION EXPENSES | 209,500,000.00 | 209,500,000.00 | 60,000.00 | 830,000.00 | 0.4% | 208,670,000.00 |
| 22021025 | SPECIAL MEDICAL PROGRAMME AND CAMPAIGN | 2,500,000.00 | 2,500,000.00 | - | - | 0.0% | 2,500,000.00 |
| 22021033 | OTHER MISC EXPENDITURE | 725,032,500.00 | 725,032,500.00 | - | - | 0.0% | 725,032,500.00 |

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| **2204** | **GRANTS AND CONTRIBUTIONS GENERAL** | ***2,000,000.00*** | ***2,000,000.00*** | ***30,000.00*** | ***90,000.00*** | ***4.5%*** | ***1,910,000.00*** |
| **220401** | **LOCAL GRANTS AND CONTRIBUTIONS** | **2,000,000.00** | **2,000,000.00** | **30,000.00** | **90,000.00** | **4.5%** | **1,910,000.00** |
| 22040103 | GRANT TO LOCAL GOVERNMENTS -CURRENT | 1,000,000.00 | 1,000,000.00 | 30,000.00 | 90,000.00 | 9.0% | 910,000.00 |
| 22040109 | GRANTS TO COMMUNITIES/NGOs | 1,000,000.00 | 1,000,000.00 | - | - | 0.0% | 1,000,000.00 |
| ***23*** | ***CAPITAL EXPENDITURE*** | ***6,378,948,562.00*** | ***6,378,948,562.00*** | ***-*** | ***1,331,205,872.40*** | ***20.9%*** | ***5,047,742,689.60*** |
| **2301** | **FIXED ASSETS PURCHASED** | ***1,500,231,602.00*** | ***1,500,231,602.00*** | **-** | ***247,100.00*** | ***0.0%*** | ***1,499,984,502.00*** |
| **230101** | **PURCHASE OF FIXED ASSETS - GENERAL** | **1,500,231,602.00** | **1,500,231,602.00** | **-** | **247,100.00** | **0.0%** | **1,499,984,502.00** |
| 23010122 | PURCHASE OF HEALTH / MEDICAL EQUIPMENT | 1,500,231,602.00 | 1,500,231,602.00 | - | 247,100.00 | 0.0% | 1,499,984,502.00 |
| **2302** | **CONSTRUCTION / PROVISION** | ***362,425,000.00*** | ***362,425,000.00*** | **-** | **-** | ***0.0%*** | ***362,425,000.00*** |
| **230201** | **CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERAL** | **362,425,000.00** | **362,425,000.00** | **-** | **-** | **0.0%** | **362,425,000.00** |
| 23020101 | CONSTRUCTION / PROVISION OF OFFICE BUILDINGS | 362,425,000.00 | 362,425,000.00 | - | - | 0.0% | 362,425,000.00 |
| **2303** | **REHABILITATION / REPAIRS** | ***4,465,491,960.00*** | ***4,465,491,960.00*** | **-** | ***1,330,958,772.40*** | ***29.8%*** | ***3,134,533,187.60*** |
| **230301** | **REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL** | **4,465,491,960.00** | **4,465,491,960.00** | **-** | **1,330,958,772.40** | **29.8%** | **3,134,533,187.60** |
| 23030105 | REHABILITATION / REPAIRS - HOSPITAL / HEALTH CENTRES | 4,465,491,960.00 | 4,465,491,960.00 | - | 1,330,958,772.40 | 29.8% | 3,134,533,187.60 |
| **2305** | **OTHER CAPITAL PROJECTS** | ***50,800,000.00*** | ***50,800,000.00*** | **-** | **-** | ***0.0%*** | ***50,800,000.00*** |
| **230501** | **ACQUISITION OF NON TANGIBLE ASSETS** | **50,800,000.00** | **50,800,000.00** | **-** | **-** | **0.0%** | **50,800,000.00** |
| 23050102 | COMPUTER SOFTWARE ACQUISITION | 50,800,000.00 | 50,800,000.00 | - | - | 0.0% | 50,800,000.00 |

# Table 24 Primary Health Care Capital Expenditure by Project

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

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 052100300100 - Primary Health Care Development Agency | Purchase 208 Cartons of Drugs for Bi-Annual maternal, Neonatal and Child Health Week | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 | | |
| 052100300100 - Primary Health Care Development Agency | Purchase of 450No. Delivery Bed, 675No. Single Crank Hospital Bed, 1,500No. Respiratory | 550,231,602.00 | 550,231,602.00 | - | - | 0.0% | 550,231,602.00 | | |
| 052100300100 - Primary Health Care Development Agency | Procurement of 208 cartons of commodities under the Kebbi State Family Planning | 350,000,000.00 | 350,000,000.00 | - | - | 0.0% | 350,000,000.00 | | |
| 052100300100 - Primary Health Care Development Agency | Purchase of 12,000No. Delivery Kits for Maternal and Neo-Natal Mortality Innovation and | 500,000,000.00 | 500,000,000.00 | - | 247,100.00 | 0.0% | 499,752,900.00 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Arewa Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Argungu Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Augie Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Bagudo Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Dandi  Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Suru Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Aliero Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Birnin Kebbi Local Government | 1,055,163,986.67 | 1,055,163,986.67 | - | 40,691,678.68 | 3.9% | 1,014,472,307.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Bunza Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Gwandu Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Jega Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Kalgo Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Koko/Besse Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Maiyama Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Wasagu/Danko Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Fakai Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Ngaski Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Sakaba Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Shanga Local Gfovernment | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Yauri Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Upgrade/Renovation of Ward Health Facilities Zuru Local Government | 105,516,398.67 | 105,516,398.67 | - | 40,691,678.68 | 38.6% | 64,824,719.99 | | |
| 052100300100 - Primary Health Care Development Agency | Rehabitation and Repairs of 40 Cold Chain Equipment (CCE) | 100,000,000.00 | 100,000,000.00 | - | - | 0.0% | 100,000,000.00 | | |
| 052100300100 - Primary Health Care Development Agency | Computerization of Health Management Information System | 50,800,000.00 | 50,800,000.00 | - | - | 0.0% | 50,800,000.00 | | |
| 052100300100 - Primary Health Care Development Agency | Rehabilitation of Primary Health Centres in the State, Under One Roof | 850,000,000.00 | 850,000,000.00 | - | 376,433,520.12 | 44.3% | 473,566,479.88 | | |
| 052100300100 - Primary Health Care Development Agency | Rehabilitation of Primary Health Centres with Partners (UNICEF, WHO Etc.) | 350,000,000.00 | 350,000,000.00 | - | 100,000,000.00 | 28.6% | 250,000,000.00 | | |
| 052100300100 - Primary Health Care Development Agency | Procurement of On-boarding Kits and Setting up of Office Stations for 3,624 Newly | 362,425,000.00 | 362,425,000.00 | - | - | 0.0% | 362,425,000.00 | | |

# 4 Basic Education Budget Performance

## 4.A Overview

The Basic Education sector is a key driver of Kebbi State's human capital development agenda. The State Government remains committed to improving educational outcomes for children across its 21 Local Government Areas, with priority attention to access, quality, equity, and learning outcomes from Early Childhood Care and Development (ECCD) through to Junior Secondary School level.

No Basic Education expenditure was recorded in Q3 2026. Year-to-date expenditure of ₦3.73bn represents 26.7% of the ₦13.96bn budget, all of it under KEB-SUBEB. Personnel expenditure — covering salary payments to primary and junior secondary school teachers and support staff — stands at ₦1.48bn (44.5% of ₦3.32bn) and forms the largest component of recurrent spending in this sector, overhead at ₦150.69m (10.1% of ₦1.49bn) and capital at ₦2.10bn (23.0% of ₦9.15bn). The absence of any Q3 entry, including for salaries, may reflect data capture and reporting lags and will be reconciled with the Accountant General's Office.

KEB-SUBEB and the Ministry for Basic and Secondary Education were also identified as significantly underperforming against their 2026 revenue estimates: KEB-SUBEB collected ₦17.78m against ₦3.55bn (0.5%), and the Ministry as a whole ₦37.90m against ₦11.09bn (0.3%). This gap will require specific engagement with these MDAs to understand the drivers of the shortfall and put in place accelerated collection strategies for Q4 and beyond.

On the capital side, year-to-date capital expenditure of ₦2.10bn reflects the State Government's priorities in basic education infrastructure and learning quality in 2026, as follows:

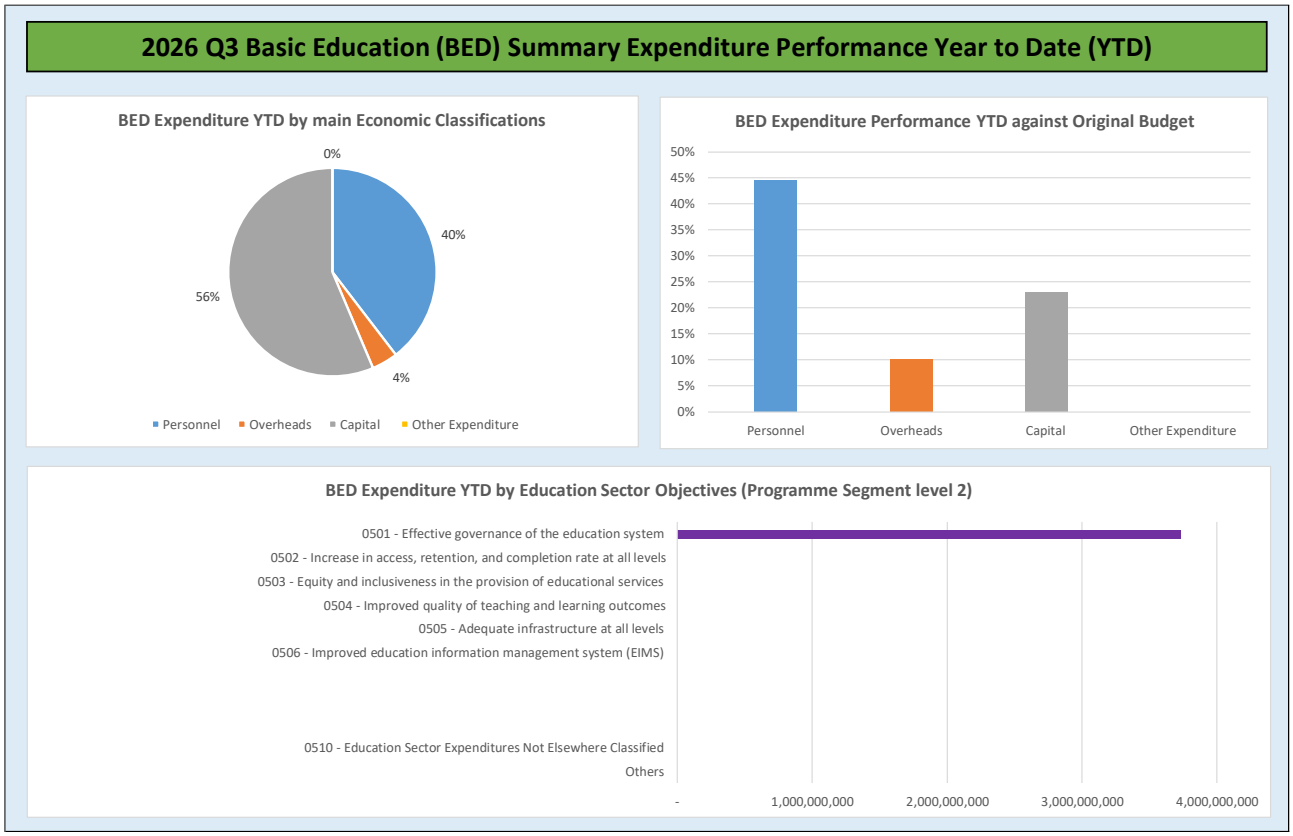
- Furniture: the ₦1.23bn purchase of 60,000 two-seater units for primary schools and ECCDE centres is fully implemented (100%), and ₦276.14m (35.7%) of the ₦773.00m for 20,000 three-seater units for junior secondary schools has been spent.
- Instructional materials: ₦201.35m (19.4%) of the ₦1.04bn provision for 70,000 sets has been spent, while ₦190.00m of teaching and learning materials under the Ministry for Basic and Secondary Education is yet to commence.
- Renovation: ₦271.48m (40.9%) of the ₦663.50m for renovation of 16 junior secondary schools has been spent, while the renovation of one primary school in each LGA (₦51.20m each) is yet to commence.
- School environment: provision of water to 10 primary schools (₦40.51m, 27.9%) and school gardens (₦40.00m, 25.0%), which together account for all construction and provision spending of ₦80.51m (2.0%) so far.
- Sports equipment: ₦42.33m (29.8%) of the ₦142.19m provision for football, badminton and volleyball sets has been spent.

The State Government is committed to maintaining its UBE counterpart funding obligations and will prioritise timely releases to KEB-SUBEB to ensure continued matching of federal UBEC allocations. The State also remains engaged with development partners, including the World Bank, UNICEF, to leverage additional resources for education sector improvement under various ongoing programmes.

Key challenges in the sector, including teacher deployment imbalances, maintenance backlogs at school facilities, inadequate supply of instructional materials, and data quality issues in the out-of-school children

database, will continue to be addressed through targeted administrative and programmatic interventions in 2026.

**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

**Kebbi State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Administrative Classification**

| Code | Adminstrative Unit | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***13,959,954,698.10*** | ***13,959,954,698.10*** | ***-*** | ***3,731,962,114.01*** | ***26.7%*** | ***10,227,992,584.09*** |
| **050000000000** | **Social Sector** | **13,959,954,698.10** | **13,959,954,698.10** | **-** | **3,731,962,114.01** | **26.7%** | **10,227,992,584.09** |
| **051700000000** | **Ministry for Basic and Secondary Education** | **13,959,954,698.10** | **13,959,954,698.10** | **-** | **3,731,962,114.01** | **26.7%** | **10,227,992,584.09** |
| 051700300100 | Kebbi State Universal Basic Education Board (KEB-SUBEB) | 13,959,954,698.10 | 13,959,954,698.10 | - | 3,731,962,114.01 | 26.7% | 10,227,992,584.09 |

## Table 26: Basic Education Expenditure by Functional Classification

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

| Code | Function | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***13,959,954,698.10*** | ***13,959,954,698.10*** | ***-*** | ***3,731,962,114.01*** | ***26.7%*** | ***10,227,992,584.09*** |
| **709** | **EDUCATION** | **13,959,954,698.10** | **13,959,954,698.10** | **-** | **3,731,962,114.01** | **26.7%** | **10,227,992,584.09** |
| **7091** | **PRE-PRIMARY AND PRIMARY EDUCATION** | **13,959,954,698.10** | **13,959,954,698.10** | **-** | **3,731,962,114.01** | **26.7%** | **10,227,992,584.09** |
| 70911 | PRE-PRIMARY EDUCATION | 288,013,000.01 | 288,013,000.01 | - | - | 0.0% | 288,013,000.01 |
| 70912 | PRIMARY EDUCATION | 13,671,941,698.09 | 13,671,941,698.09 | - | 3,731,962,114.01 | 27.3% | 9,939,979,584.08 |

## Table 27: Basic Education Expenditure by Programme Classification

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

| Code | Programme (Sector and Objective) | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | ***Total Expenditure*** | ***13,959,954,698.10*** | ***13,959,954,698.10*** | ***-*** | ***3,731,962,114.01*** | ***26.7%*** | ***10,227,992,584.09*** |
| **05** | **Education** | **13,959,954,698.10** | **13,959,954,698.10** | **-** | **3,731,962,114.01** | **26.7%** | **10,227,992,584.09** |
| 0501 | Effective governance of the education system | 13,671,941,698.09 | 13,671,941,698.09 | - | 3,731,962,114.01 | 27.3% | 9,939,979,584.08 |
| 0504 | Improved quality of teaching and learning outcomes | 288,013,000.01 | 288,013,000.01 | - | - | 0.0% | 288,013,000.01 |

## Table 28: Basic Education Expenditure by Economic Classification

**Kebbi State Government Budget Performance Report 2026 Q3 - Basic Education Expenditure by Economic Classification**

| Code | Economic | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) |
|---|---|---|---|---|---|---|---|
| | **Total Expenditure** | **13,959,954,698.10** | **13,959,954,698.10** | **-** | **3,731,962,114.01** | **26.7%** | **10,227,992,584.09** |
| ***2*** | ***EXPENDITURES*** | ***13,959,954,698.10*** | ***13,959,954,698.10*** | ***-*** | ***3,731,962,114.01*** | ***26.7%*** | ***10,227,992,584.09*** |
| ***21*** | ***PERSONNEL COST*** | ***3,316,693,328.58*** | ***3,316,693,328.58*** | ***-*** | ***1,477,307,558.92*** | ***44.5%*** | ***1,839,385,769.66*** |
| **2101** | **SALARY** | ***3,316,693,328.58*** | ***3,316,693,328.58*** | **-** | ***1,477,307,558.92*** | ***44.5%*** | ***1,839,385,769.66*** |
| **210101** | **SALARIES AND WAGES** | **3,316,693,328.58** | **3,316,693,328.58** | **-** | **1,477,307,558.92** | **44.5%** | **1,839,385,769.66** |
| 21010101 | SALARY | 3,316,693,328.58 | 3,316,693,328.58 | - | 1,477,307,558.92 | 44.5% | 1,839,385,769.66 |
| ***22*** | ***OTHER RECURRENT COSTS*** | ***1,490,140,173.29*** | ***1,490,140,173.29*** | ***-*** | ***150,690,000.00*** | ***10.1%*** | ***1,339,450,173.29*** |
| **2202** | **OVERHEAD COST** | ***1,487,140,173.29*** | ***1,487,140,173.29*** | **-** | ***150,690,000.00*** | ***10.1%*** | ***1,336,450,173.29*** |
| **220201** | **TRAVEL & TRANSPORT - GENERAL** | **60,000,000.00** | **60,000,000.00** | **-** | **24,000,000.00** | **40.0%** | **36,000,000.00** |
| 22020102 | LOCAL TRAVEL & TRANSPORT: OTHERS | 60,000,000.00 | 60,000,000.00 | - | 24,000,000.00 | 40.0% | 36,000,000.00 |
| **220202** | **UTILITIES - GENERAL** | **30,000,000.00** | **30,000,000.00** | **-** | **14,000,000.00** | **46.7%** | **16,000,000.00** |
| 22020201 | ELECTRICITY CHARGES | 30,000,000.00 | 30,000,000.00 | - | 14,000,000.00 | 46.7% | 16,000,000.00 |
| **220203** | **MATERIALS & SUPPLIES - GENERAL** | **33,000,000.00** | **33,000,000.00** | **-** | **13,000,000.00** | **39.4%** | **20,000,000.00** |
| 22020301 | OFFICE STATIONERIES / COMPUTER CONSUMABLES | 30,000,000.00 | 30,000,000.00 | - | 12,000,000.00 | 40.0% | 18,000,000.00 |
| 22020310 | TEACHING AIDS / INSTRUCTION MATERIALS | 3,000,000.00 | 3,000,000.00 | - | 1,000,000.00 | 33.3% | 2,000,000.00 |
| **220204** | **MAINTENANCE SERVICES - GENERAL** | **49,000,000.00** | **49,000,000.00** | **-** | **21,500,000.00** | **43.9%** | **27,500,000.00** |
| 22020401 | MAINTENANCE OF MOTOR VEHICLE / TRANSPORT EQUIPMENT | 24,000,000.00 | 24,000,000.00 | - | 8,000,000.00 | 33.3% | 16,000,000.00 |
| 22020402 | MAINTENANCE OF OFFICE FURNITURE | 25,000,000.00 | 25,000,000.00 | - | 13,500,000.00 | 54.0% | 11,500,000.00 |
| **220205** | **TRAINING - GENERAL** | **525,000,000.00** | **525,000,000.00** | **-** | **27,000,000.00** | **5.1%** | **498,000,000.00** |
| 22020501 | LOCAL TRAINING | 525,000,000.00 | 525,000,000.00 | - | 27,000,000.00 | 5.1% | 498,000,000.00 |
| **220207** | **CONSULTING & PROFESSIONAL SERVICES - GENERAL** | **30,000,000.00** | **30,000,000.00** | **-** | **11,000,000.00** | **36.7%** | **19,000,000.00** |
| 22020701 | FINANCIAL CONSULTING | 30,000,000.00 | 30,000,000.00 | - | 11,000,000.00 | 36.7% | 19,000,000.00 |
| **220210** | **MISCELLANEOUS EXPENSES GENERAL** | **760,140,173.29** | **760,140,173.29** | **-** | **40,190,000.00** | **5.3%** | **719,950,173.29** |
| 22021001 | REFRESHMENT & MEALS | 25,000,000.00 | 25,000,000.00 | - | 12,000,000.00 | 48.0% | 13,000,000.00 |
| 22021002 | HONORARIUM & SITTING ALLOWANCE | 15,000,000.00 | 15,000,000.00 | - | 3,000,000.00 | 20.0% | 12,000,000.00 |
| 22021024 | COMMITTEE & COMMISION EXPENSES | 99,056,000.00 | 99,056,000.00 | - | 25,190,000.00 | 25.4% | 73,866,000.00 |
| 22021027 | PROJECT MONITORING EXPENSES | 497,650,030.43 | 497,650,030.43 | - | - | 0.0% | 497,650,030.43 |
| 22021033 | OTHER MISC EXPENDITURE | 123,434,142.86 | 123,434,142.86 | - | - | 0.0% | 123,434,142.86 |
| **2204** | **GRANTS AND CONTRIBUTIONS GENERAL** | ***3,000,000.00*** | ***3,000,000.00*** | **-** | **-** | ***0.0%*** | ***3,000,000.00*** |
| **220401** | **LOCAL GRANTS AND CONTRIBUTIONS** | **3,000,000.00** | **3,000,000.00** | **-** | **-** | **0.0%** | **3,000,000.00** |
| 22040105 | GRANTS TO GOVERNMENT OWNED COMPANIES - CURRENT | 3,000,000.00 | 3,000,000.00 | - | - | 0.0% | 3,000,000.00 |
| ***23*** | ***CAPITAL EXPENDITURE*** | ***9,153,121,196.23*** | ***9,153,121,196.23*** | ***-*** | ***2,103,964,555.09*** | ***23.0%*** | ***7,049,156,641.14*** |
| **2301** | **FIXED ASSETS PURCHASED** | ***3,348,697,936.72*** | ***3,348,697,936.72*** | **-** | ***1,751,975,948.24*** | ***52.3%*** | ***1,596,721,988.48*** |
| **230101** | **PURCHASE OF FIXED ASSETS - GENERAL** | **3,348,697,936.72** | **3,348,697,936.72** | **-** | **1,751,975,948.24** | **52.3%** | **1,596,721,988.48** |
| 23010112 | PURCHASE OF OFFICE FURNITURE AND FITTINGS | 2,169,743,103.74 | 2,169,743,103.74 | - | 1,508,304,087.70 | 69.5% | 661,439,016.04 |
| 23010126 | PURCHASE OF SPORTING / GAMING EQUIPMENT | 142,185,722.98 | 142,185,722.98 | - | 42,325,145.85 | 29.8% | 99,860,577.13 |
| 23010129 | PURCHASE OF INDUSTRIAL EQUIPMENT | 1,036,769,110.00 | 1,036,769,110.00 | - | 201,346,714.69 | 19.4% | 835,422,395.31 |
| **2302** | **CONSTRUCTION / PROVISION** | ***4,065,623,259.61*** | ***4,065,623,259.61*** | **-** | ***80,507,514.92*** | ***2.0%*** | ***3,985,115,744.69*** |
| **230201** | **CONSTRUCTION / PROVISION OF FIXED ASSETS - GENERA** | **4,065,623,259.61** | **4,065,623,259.61** | **-** | **80,507,514.92** | **2.0%** | **3,985,115,744.69** |
| 23020105 | CONSTRUCTION / PROVISION OF WATER FACILITIES | 145,000,000.00 | 145,000,000.00 | - | 40,507,514.92 | 27.9% | 104,492,485.08 |
| 23020107 | CONSTRUCTION / PROVISION OF PUBLIC SCHOOLS | 3,920,623,259.61 | 3,920,623,259.61 | - | 40,000,000.00 | 1.0% | 3,880,623,259.61 |
| **2303** | **REHABILITATION / REPAIRS** | ***1,738,799,999.90*** | ***1,738,799,999.90*** | **-** | ***271,481,091.93*** | ***15.6%*** | ***1,467,318,907.97*** |
| **230301** | **REHABILITATION / REPAIRS OF FIXED ASSETS - GENERAL** | **1,738,799,999.90** | **1,738,799,999.90** | **-** | **271,481,091.93** | **15.6%** | **1,467,318,907.97** |
| 23030106 | REHABILITATION / REPAIRS - PUBLIC SCHOOLS | 1,738,799,999.90 | 1,738,799,999.90 | - | 271,481,091.93 | 15.6% | 1,467,318,907.97 |

# Table 29 Basic Education Capital Expenditure by Project

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

| Administrative Code and Description | Project Description | 2026 Original Budget | 2026 Revised Budget | 2026 Q3 Performance | 2026 Performance Year to Date (Q1-Q3) | % Performance Year to Date against 2026 Revised Budget | Balance (against Revised Budget) | HOPE-GOV Tagging | |
|---|---|---|---|---|---|---|---|---|---|
| 051700100100 - Ministry for Basic and Secondary Education | Purchase of 7 Bundle. Teaching and other Learning Materials (White Board, Pencils, Pen, | 70,000,000.00 | 70,000,000.00 | - | - | 0.0% | 70,000,000.00 | | |
| 051700100100 - Ministry for Basic and Secondary Education | Purchase of 7 Bundle. Teaching and other Learning Materials (White Board, Pencils, Pen, | 70,000,000.00 | 70,000,000.00 | - | - | 0.0% | 70,000,000.00 | | |
| 051700100100 - Ministry for Basic and Secondary Education | Purchase of 5 Bundle. Teaching and other Learning Materials (White Board, Pencils, Pen, | 50,000,000.00 | 50,000,000.00 | - | - | 0.0% | 50,000,000.00 | | |
| 051700300100 - Kebbi State Universal Basic Education | Purchase of 60,000 Unit of 2 Seater Furniture Primary School and ECCDE State-wide | 1,232,164,246.59 | 1,232,164,246.59 | - | 1,232,164,246.59 | 100.0% | - | | |
| 051700300100 - Kebbi State Universal Basic Education | Purchase of 20,000 Unit of 3 Seater Furniture for JSS Schools State-wide | 773,000,000.00 | 773,000,000.00 | - | 276,139,841.11 | 35.7% | 496,860,158.89 | | |
| 051700300100 - Kebbi State Universal Basic Education | Purchase of 70,000 Set of Instructional Materials | 1,036,769,110.00 | 1,036,769,110.00 | - | 201,346,714.69 | 19.4% | 835,422,395.31 | | |
| 051700300100 - Kebbi State Universal Basic Education | Purchase of 388 Set of Badminton, 256 Set of Football and 40 Set of Volleyball for primary | 142,185,722.98 | 142,185,722.98 | - | 42,325,145.85 | 29.8% | 99,860,577.13 | | |
| 051700300100 - Kebbi State Universal Basic Education | Povision of Gardens Across Primary Schools In The State | 160,000,000.00 | 160,000,000.00 | - | 40,000,000.00 | 25.0% | 120,000,000.00 | | |
| 051700300100 - Kebbi State Universal Basic Education | Provision of Water To 10 No. Primary Schools Across The State | 145,000,000.00 | 145,000,000.00 | - | 40,507,514.92 | 27.9% | 104,492,485.08 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 8 No Of ECCDE Schools across the State | 275,438,036.49 | 275,438,036.49 | - | - | 0.0% | 275,438,036.49 | | |
| 051700300100 - Kebbi State Universal Basic Education | Consruction of 10 No. Primary School Wall Fence | 728,753,198.00 | 728,753,198.00 | - | - | 0.0% | 728,753,198.00 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 16 No of JSS Schools Across The State | 663,500,000.00 | 663,500,000.00 | - | 271,481,091.93 | 40.9% | 392,018,908.07 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Arewa LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Argungu LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Aleiro LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Augie LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Bunza LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Birnin Kebbi LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Bagudo LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Dandi LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Danko Wasagu LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Fakai LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Gwandu LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Jega LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Kalgo LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Koko-Besse LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Maiyama LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Ngaski LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Sakaba LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Shanga LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Suru LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Yauri LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1 No. Primary School In Zuru LGA | 83,619,047.62 | 83,619,047.62 | - | - | 0.0% | 83,619,047.62 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1No. JSS with the equipment in Arewa LGA | 100,043,202.51 | 100,043,202.51 | - | - | 0.0% | 100,043,202.51 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1No. JSS with the equipment in Argungu LGA | 100,043,202.51 | 100,043,202.51 | - | - | 0.0% | 100,043,202.51 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1No. JSS with the equipment in Bagudo LGA | 100,043,202.51 | 100,043,202.51 | - | - | 0.0% | 100,043,202.51 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1No. JSS with the equipment in Dandi LGA | 100,043,202.51 | 100,043,202.51 | - | - | 0.0% | 100,043,202.51 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1No. JSS with the equipment in Bunza LGA | 100,043,202.51 | 100,043,202.51 | - | - | 0.0% | 100,043,202.51 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1No. JSS with the equipment in Koko-Besse LGA | 100,043,202.51 | 100,043,202.51 | - | - | 0.0% | 100,043,202.51 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1No. JSS with the equipment in Maiyama LGA | 100,043,202.51 | 100,043,202.51 | - | - | 0.0% | 100,043,202.51 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1No. JSS with the equipment in Danko Wasagu LGA | 100,043,202.51 | 100,043,202.51 | - | - | 0.0% | 100,043,202.51 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1No. JSS with the equipment in Shanga LGA | 100,043,202.51 | 100,043,202.51 | - | - | 0.0% | 100,043,202.51 | | |
| 051700300100 - Kebbi State Universal Basic Education | Construction of 1No. JSS with the equipment in Ngaski LGA | 100,043,202.51 | 100,043,202.51 | - | - | 0.0% | 100,043,202.51 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Arewa | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Argungu | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Aleiro | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Augie | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Bunza | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Birnin Kebbi | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Bagudo | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Dandi | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Danko Wasagu | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Fakai | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Gwandu | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Jega | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Kalgo | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Koko-Besse | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Maiyama | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Ngaski | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Sakaba | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Shanga | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 051700300100 - Kebbi State Universal Basic Education | Renovation of 1No. Primary Schools in Suru | 51,204,761.90 | 51,204,761.90 | - | - | 0.0% | 51,204,761.90 | | |
| 056302100100 - Abdullahi Fodio University of Science & | Construction of College of Medicine Lecture Teartre (Newly Captured) TET Fund | 372,914,892.52 | 372,914,892.52 | - | - | 0.0% | 372,914,892.52 | | |
| 056302100100 - Abdullahi Fodio University of Science & | Rehabilitation of Students' Hostel Block A and B | 474,000,000.00 | 474,000,000.00 | - | - | 0.0% | 474,000,000.00 | | |
| 056302100100 - Abdullahi Fodio University of Science & | Rehabilitation of Administrative Block | 274,700,811.76 | 274,700,811.76 | - | - | 0.0% | 274,700,811.76 | | |